



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

September 20, 2024

RECEIVED

SEP 20 2024

LA Public Service Commission

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, 2024 for CenterPoint Energy Arkla filed this same date. These workpapers are being provided in hard copy and electronic format.

Also included are four letters with status updates of the open DNR violations.

If you have any questions concerning these workpapers, please call Karen Hearin, Manager, Regulatory & Rates, at 713-207-7121.

Sincerely,

A handwritten signature in cursive script, appearing to read "Karen Hearin".

Karen Hearin
Manager, Regulatory & Rates

Attachments

cc: Mr. John Shirley, Attorney for CenterPoint Energy w/att.
Mr. John Murphy, VP, Louisiana and Mississippi Gas
Mr. Jim Dicharry, Director, Regulatory Affairs

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
RESEARCH AND DEVELOPMENT ADJUSTMENT
PIPELINE SAFETY FEE ADJUSTMENT
INTEREST ON CUSTOMER DEPOSITS ADJUSTMENT
LEGISLATIVE/LOBBYING ADJUSTMENT
DEPRECIATION EXPENSE ADJUSTMENT
EDIT REVENUE ADJUSTMENT
RETURN ON EDIT ADJUSTMENT
EXECUTIVE RETENTION BONUS
COVID-19 REVENUE AND EXPENSE ADJUSTMENT
FERC MISMATCH ADJUSTMENT

RATE BASE ITEMS

PLANT IN SERVICE/ACCUMULATED DEPRECIATION/RWIP
MATERIALS AND SUPPLIES
PREPAYMENTS
GAS STORAGE UNDERGROUND
CUSTOMER DEPOSITS
ACCUMULATED DEFERRED INCOME TAXES
LONG TERM AND SHORT TERM DEBT RATE

TCJA ITEM

REGULATORY ASSETS AND LIABILITIES

DNR VIOLATION UPDATES

BI-ANNUAL REPORT ON CASINGS
2024 MID YEAR REPORT ON CASINGS
LETTER FOR 2023
LETTER FOR JANUARY - JUNE 2024

CenterPoint Energy Arkla
Louisiana Division
Income Statement with Adjustments
Test Year Ended June 30, 2024

FERC Account	Account Description	Adjustments										Return on EDIT Revenue Adjustment	Executive Retention Bonus	COVID-19 Expense	FERC Mismatch	Adjusted Year Ended June 30, 2024
		Unbilled Revenue	Cost of Gas	Franchise Taxes	Post Retirement	Research & Development	Pipeline Safety	Interest on Customer Deposits	Lobbying/ Legislative	Depreciation Expense	EDIT and TCJA Revenue Adjustment					
- 4030	Depreciation	\$ 17,685,630								730,797 (248,680)						\$ 18,416,027
4050	Amort Other Plant	1,664,573												(297,851)	110	1,415,993
4073	Unrec Reg Exp-Debits	297,851														5,392,883
4081	Other Taxes-Non-Inc	9,593,642		(4,021,063)			(179,806)									(1,522,654)
4091	Inc Taxes-Oper Inc	1,522,854														25,210,907
4101	Prov For Def Inc Tax	25,210,907														(4,353,340)
4111	Def Inc Tax-Credit	(4,353,340)														(42,089,827)
4800	Gas Residential Sale	(32,705,618)	47,947,033	2,907,382							(200,884)	(183,088)				(13,645,649)
4811	Gas S Comm Sales	(33,539,813)	47,700	1,121,198							(79,647)	(71,015)				(1,222,744)
4812	Gas L Comm Sales	(1,396)														(1,379,551)
4870	Gas Forfeited Disc	(1,222,744)														(10,434,366)
4880	Gas Misc Service Rev	(1,510,939)														(247)
4893	Transp Rev-Distrib	(10,168,343)														
4895	Other Gas Revs	(1,385,889)														
8040	Gas City Gate Purch	21,055,662	(21,055,662)				179,278				(16,800)	12,037		189,364		
8051	Pur Gas Adjustments	28,864,109	(28,864,109)													
8081	Gas Storage - Debit	6,012,270	(6,012,270)													
8082	Gas Storage - Credit	(6,560,669)	5,580,669						(177)							
8580	Transmission of Gas	16,221,905	(16,221,905)													
8700	Oper Supv & Eng	383,972														
8710	Dist Load Dispatch	35,530														
8740	Mains & Services Exp	3,091,041														383,795
8760	Meas & Reg Sta Exps	47,731														35,530
8780	Meter & House Reg	676,753														3,091,041
8790	Customer Install Exp	523,496														47,731
8800	Other Utility Expense	1,364,164														676,753
8810	Rents	1,401														523,496
8850	Maint Supv & Eng	376,027							(177)							1,364,164
8870	Maintenance of Mains	1,029,673														1,401
8880	Maint of Meas & Reg	255,184														375,850
8900	Maint-Meas & Reg Sta	273,101														1,029,673
8920	Maint of Services	192,430														255,184
8930	Maint-Mtr & House Reg	190,686														273,207
8940	Maint of Oth Equip	629,148														192,430
8910	Supervision	164,073														190,686
9028	Meter Reading Exp	287,434														629,148
9030	Cost Records & Colls	2,252,682														163,984
9040	Uncollectible Accts	1,003,721														287,434
9060	Cost Assistance Exp	75,285														2,434,398
9090	Info & Instruc Adv	1,720														1,003,721
9100	Misc Cust Srv & Info	142														577
9110	Supervision	34														75,285
9120	Demo & Selling Exps	4,474														142
9130	Advertising Exps	41,264														34
9160	Misc Sales Exps	1,369,679														4,474
9200	Admin & Gen Salaries	1,464,191														40,723
9210	Office Supplies & Ex	20,281														1,369,679
9230	Outside Services Emp	47,270														1,332,781
9240	Property Insurance	679,093														20,281
9250	Injuries & Damages	2,062,523														47,270
9260	Empl Pensions&Ben	1,054														679,118
9301	Gen Advertising Exp	3,751,693														2,076,311
9302	Rents	49,274														1,054
9310	Misc General Exps	3,581														3,718,817
9320	Maint Gen Plant															49,274
		\$ (2,007,464)	\$ (76,846)	\$ 249,694	\$ 7,517	\$ 12,029	\$ (22)	\$ (528)	\$ 181,716	\$ (1,726)	\$ 482,117	\$ (297,331)	\$ (242,066)	\$ (32,154)	\$ (108,487)	\$ (1,833,551)

CenterPoint Energy Arkla
Louisiana Division
Taxes Other Than Income Taxes
For the Test Year Ended June 30, 2024

Source: Actuals Flexible Query for 2023 & 2024 Data

Lead column	7 2023	8 2023	9 2023	10 2023	11 2023	12 2023	1 2024	2 2024	3 2024	4 2024	5 2024	6 2024	Total
55954 Cap Other Exp	1,813.35	1,247.70	0.00	0.00	0.00	1,122.95	300.13	692.40	0.00	491.02	0.00	0.00	(166.12)
641012 SC PBOH-Benefits P/Roll Tax	40,539.36	45,190.31	42,935.92	1,730.62	1,172.52	46,072.77	48,978.30	25,216.92	58,096.87	39,303.33	43,726.38	51,857.44	11,700.55
641112 BU PBOH-Benefit P/R Tax	(10,342.46)	(10,561.62)	(5,639.42)	(14,021.77)	(10,540.11)	(8,067.21)	7,265.57	28,518.81	(27,930.11)	(2,901.41)	(7,283.50)	(6,074.23)	(67,577.46)
642612 SC AI Structure for Tax W/ P.Brd	14,274.33	15,580.72	14,122.99	21,201.16	15,396.07	(2,722.65)	13,699.30	8,072.09	15,114.59	9,518.50	10,719.57	12,344.70	147,311.37
646612 SC AI Structure for Tax W/ P.Brd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	179,806.15	0.00	0.00	0.00	0.00	179,806.15
720040 State/Federal Regulatory Fees	0.00	0.00	16,276.94	0.00	0.00	11,863.25	0.00	0.00	27,989.64	0.00	0.00	61,568.45	117,698.28
722080 Oth Taxes Exp-Sales & Use Taxes Adj	120,074.70	114,511.89	138,694.38	175,002.41	363,539.41	576,636.56	1,014,245.68	569,615.54	437,773.44	255,251.15	119,533.14	115,445.00	4,021,063.30
722130 Oth Taxes Exp-Franch Fees/GRT-City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,875.00	0.00	0.00	0.00	0.00	25,875.00
722140 Other Taxes Expenses - Miscellaneous	350,263.30	350,263.30	350,263.30	350,263.30	350,263.30	350,263.30	391,666.67	149,315.82	391,666.67	391,666.67	391,666.67	391,666.67	4,209,228.87
722150 Other Taxes Expenses - Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
722161 Benefits P/R Tax Reclas	(88.22)	107.02	(8.47)	26.95	84.02	38.65	16.63	50.09	(1,551.79)	105.22	(52.00)	60.08	(1,211.82)
722181 Other Taxes Exp-Misc Employment Taxes	0.00	0.00	0.00	0.00	0.00	337,090.00	0.00	0.00	32,090.00	0.00	0.00	32,090.00	401,260.00
722190 Other Taxes Expenses - State Franchise	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
* 4081 Other Taxes-Non-Inc	\$ 516,534.36	\$ 516,173.20	\$ 558,171.15	\$ 590,748.59	\$ 770,895.56	\$ 1,312,287.62	\$ 1,476,172.28	\$ 1,007,162.82	\$ 933,726.45	\$ 693,434.48	\$ 558,801.49	\$ 659,534.09	\$ 9,593,642.09

Summary With Adjustments

	Total	Franchise Tax	Pipeline Safety	FERC Mismatch	Total
55954 Cap Other Exp	(166)			166	
641012 SC PBOH-Benefits P/Roll Tax	11,701				11,701
641112 BU PBOH-Benefit P/R Tax	548,654		(56)		548,598
642612 SC AI Structure for Tax W/ P.Brd	(67,577)				(67,577)
646612 SC AI Structure for Tax W/ P.Brd	147,311				147,311
720040 State/Federal Regulatory Fees	179,806		(179,806)		
722080 Oth Taxes Exp-Sales & Use Taxes Adj	117,698				117,698
722130 Oth Taxes Exp-Franch Fees/GRT-City	4,021,063	(4,021,063)			
722140 Other Taxes Expenses - Miscellaneous	25,875				25,875
722150 Other Taxes Expenses - Property	4,209,229				4,209,229
722161 Benefits P/R Tax Reclas	(1,212)				(1,212)
722181 Other Taxes Exp-Misc Employment Taxes	401,260				401,260
722190 Other Taxes Expenses - State Franchise				110	5,392,883
* 4081 Other Taxes-Non-Inc	9,593,642	(4,021,063)	(179,806)		5,392,883

From:

1. Workpaper 2024 Arkla LA Franchise Tax Adjustments
2. Workpaper 2024 Arkla LA Pipeline Safety Fee Adjustment
3. Workpaper 2024 Arkla LA FERC Mismatch Adjustment

CenterPoint Energy Arkla
Louisiana Division
Unbilled Revenue Adjustment
For the Test Year Ended June 30, 2024

Purpose: To remove earned revenue not yet billed to customers.

(A)		(B)	(C)	(D)	(E)
FERC Account		GL Account	Description	YTD Total	Unbilled Revenue Adjustment
Line No.					
1	4800	412004	Natural Gas Sales-Res-Protected EDIT Refund Unbilled	\$ 2,734.46	\$ (2,734)
2	4800	412048	Natural Gas Sales-Res- EDIT Return Unbilled	4,928.34	(4,928)
3	4800	412141	Natural Gas Sales-Res-Unbilled Extra. GCR	335,434.65	(335,435)
4	4800	412800	Gas-Res Gas Cost Recovery Unbilled	(223,361.56)	223,362
5	4800	412806	Res Unbilled Customer Charge	(104,344.33)	104,344
6	4800	412807	Res Unbilled Distribution Charge	(147,025.05)	147,025
	4800	412808	Res Unbilled Tax Recovery	(3,714.57)	3,714
7	4800	412273	Nat Gas Sales Res EDIT refund Unbilled	-	-
8	Total FERC 4800		Gas Residential Sales	\$ (135,348.06)	\$ 135,348
9	4811	412275	Natural Gas Sales-Commercial/Individual-Protected EDIT Refund Unbilled	\$ 1,633.41	\$ (1,633)
10	4811	412276	Natural Gas Sales-Commercial/Individual-EDIT Return Unbilled	3,008.42	(3,008)
11	4811	412279	Natural Gas Sales- Commercial/Individual Unbilled Extra Gas Customer Recovery	213,012.95	(213,013)
12	4811	412801	Gas-Small Commercial Gas Cost Recovery Unbilled	(152,982.30)	152,982
13	4811	412809	Small Commercial Unbilled Customer	(8,588.81)	8,589
	4811	412816	Small Commercial Unbilled Distribution	(103,783.40)	103,783
14	4811	412274	Nat Gas Sales Comm/Ind. EDIT refund Unbilled	-	-
15	Total FERC 4811		Gas S Comm Sales	\$ (47,699.73)	\$ 47,700
16	4812	412821	Large Commercial Unbilled Tax	(1,395.77)	\$ 1,396
17	Total FERC 4812		Gas L Comm Sales	\$ (1,395.77)	\$ 1,396
18	4893	421007	Gas Transportation Unbilled Protected EDIT Refund	\$ 1,574.17	\$ (1,574)
19	4893	421098	Transportation Unbilled Customer Charge	-	-
20	4893	421145	Transportation Unbilled Distribution Charge	252,880.07	(252,880)
21	4893	421146	Transportation Unbilled Administration Charge	135.00	(135)
22	4893	421153	Gas Transportation-Commercial- EDIT Return Unbilled	6,701.03	(6,701)
23	Total FERC 4893		Transp Rev-Distrib.	\$ 261,290.27	\$ (261,290)
24			Total Adjustment	\$ 76,846.71	\$ (76,846)

From:
Worksheet Arkla LA 2024 Revenues

To:
Workpaper 2024 Arkla LA FERC Income Statement

CenterPoint Energy Arkla
Louisiana Division
Revenue Accounts
For the Test Year Ended June 30, 2024

Sum of Total NLA FERC Account	FERC Account2	G/L Account	G/L Account2	Billed/UB Revenue	Total
		412004	Nat Gas Sales-Res-Protected EDIT Refund Unbilled	Unbilled	2,734.46
4800	Gas Residential Sale	412006	Nat Gas Sales-Res-Protected EDIT Refund	Billed	200,883.81
4800	Gas Residential Sale	412011	Gas-Res-Commodity Billed	Billed	(17,682,846.17)
4800	Gas Residential Sale	412012	Nat Gas Sales-Res-Demand Billed	Billed	(10,722,609.34)
4800	Gas Residential Sale	412020	Residential-Customer Charge/Minimum Bill	Billed	(14,605,570.00)
4800	Gas Residential Sale	412021	Nat Gas Sales-Res-Distribution Chg	Billed	(22,817,824.61)
4800	Gas Residential Sale	412022	Nat Gas Sales-Res-WNA	Billed	(4,676,431.69)
4800	Gas Residential Sale	412024	Residential-Revenue Related Taxes Recovered	Billed	(2,907,382.07)
4800	Gas Residential Sale	412047	Nat Gas Sales-Res- EDIT Return	Billed	183,087.93
4800	Gas Residential Sale	412048	Nat Gas Sales-Res- EDIT Return Unbilled	Unbilled	4,928.34
4800	Gas Residential Sale	412099	Nat Gas Sales-Res-Extra. Gas Cost Rec	Billed	(19,541,577.40)
4800	Gas Residential Sale	412141	Nat Gas Sales-Res-Unbill Extra. GCR	Unbilled	335,434.65
4800	Gas Residential Sale	412300	Res-Gas Cost Adj	Billed	-
4800	Gas Residential Sale	412800	Gas Sales-Res Gas Cost Rec Unbilled	Unbilled	(223,361.55)
4800	Gas Residential Sale	412806	Gas Sales-Unbilled-Res Customer Charge	Unbilled	(104,344.33)
4800	Gas Residential Sale	412807	Gas Sales-Unbilled-Res Distrib Charge	Unbilled	(147,025.05)
4800	Gas Residential Sale	412808	Gas Sales-Unbilled-Res Tax Recovery	Unbilled	(3,714.57)
4800	Gas Residential Sale	412002	Nat Gas Sales-Res-Energy Efficiency	Billed	-
4800	Gas Residential Sale	412273	Nat Gas Sales Res EDIT refund Unbilled	Unbilled	-
4800	Gas Residential Sale	412018	Nat Gas Sales-Res-Energy Eff Unbilled	Unbilled	-
4800	Gas Residential Sale	412223	Nat Gas Sales-Comm/Ind- EDIT Return	Billed	71,014.87
4811	Gas S Comm Sales	412235	Nat Gas Sales-Comm/Ind-Commod Billed	Billed	(6,893,370.43)
4811	Gas S Comm Sales	412236	Nat Gas Sales-Comm/Ind-Demand Billed	Billed	(4,330,158.99)
4811	Gas S Comm Sales	412240	Nat Gas Sales-Comm/Ind-Cust Chg	Billed	(1,528,288.00)
4811	Gas S Comm Sales	412241	Nat Gas Sales-Comm/Ind-Dist Chg	Billed	(10,354,125.15)
4811	Gas S Comm Sales	412242	Nat Gas Sales-Comm/Ind-WNA	Billed	(1,763,237.02)
4811	Gas S Comm Sales	412245	Nat Gas Sales-Comm/Ind-Fran Tax Rec	Billed	(1,121,197.61)
4811	Gas S Comm Sales	412269	Nat Gas Sales-Comm/Ind-Protected EDIT Refund	Billed	79,647.41
4811	Gas S Comm Sales	412275	Nat Gas Sales-Comm/Ind-Protected EDIT Ref Unbilled	Unbilled	1,633.41
4811	Gas S Comm Sales	412276	Nat Gas Sales-Comm/Ind- EDIT Return Unbilled	Unbilled	3,008.42
4811	Gas S Comm Sales	412278	Nat Gas Sales-Comm/Ind-Extra. GCR	Billed	(7,652,398.73)
4811	Gas S Comm Sales	412279	NatGasSalesComm/IndUnbilledExtraGscstRec	Unbilled	213,012.95
4811	Gas S Comm Sales	412302	Comm-Cust Chg/Minimum Bill	Billed	-
4811	Gas S Comm Sales	412303	Comm-Commodity/Distr Chg	Billed	-
4811	Gas S Comm Sales	412304	Comm-Rev Related Taxes Recovered	Billed	-
4811	Gas S Comm Sales	412305	Comm-Gas Cost Adj	Billed	-
4811	Gas S Comm Sales	412801	Gas Sales-Unbilled-S Comm Gas Cost Rec	Unbilled	(152,982.30)
4811	Gas S Comm Sales	412809	Gas Sales-Unbill-Small Comm Cust Chrg	Unbilled	(6,588.81)
4811	Gas S Comm Sales	412816	Gas Sales-Unbill-Small Comm Dist Chrg	Unbilled	(103,783.40)
4811	Gas S Comm Sales	412817	Gas Sales-Unbilled-Small Comm Tax Rec	Unbilled	-
4811	Gas S Comm Sales	412230	Nat Gas Sales-Comm/Ind-EECR	Billed	-
4811	Gas S Comm Sales	412274	Nat Gas Sales-Comm/Ind- EDIT refund Unbilled	Unbilled	-
4811	Gas S Comm Sales	412260	Nat Gas Sales-Comm/Ind-EEGR Unbilled	Unbilled	-
4812	Gas L Comm Sales	412802	Gas Sales-Unbilled-L Comm Gas Cost Rec	Unbilled	-
4812	Gas L Comm Sales	412818	Gas Sales-Unbill-Lrge Comm Cust Charge	Unbilled	-
4812	Gas L Comm Sales	412819	Gas Sales-Unbill-Lrge Comm Dist Charge	Unbilled	-
4812	Gas L Comm Sales	412821	Gas Sales-Unbilled-Lrge Comm Tax Rec	Unbilled	(1,395.77)
4870	Gas Forfeited Disc	445010	Revenues from Forfeited Discounts	Billed	(1,222,744.06)
4880	Gas Misc Service Rev	443010	Other Operating Revenues	Billed	(766,758.00)
4880	Gas Misc Service Rev	443021	Oth Oper Rev-Connect/Disconnect	Billed	(14,632.00)
4880	Gas Misc Service Rev	443022	Oth Oper Rev - Reconnect	Billed	(344,813.00)
4880	Gas Misc Service Rev	443023	Oth Oper Rev - Collection Charges	Billed	(13,880.00)
4880	Gas Misc Service Rev	443024	Oth Oper Rev - NSF Check Charge	Billed	(177,000.00)
4880	Gas Misc Service Rev	443025	Oth Oper Rev-Misc Service	Billed	(203,856.00)
4880	Gas Misc Service Rev	443042	Other Op Rev Franch Tax Rec	Billed	-
4893	Transp Rev-Distrib	412320	Gas Transportation - Commercial Admin Fee	Billed	-
4893	Transp Rev-Distrib	412321	Gas Transportation - Industrial Admin Fee	Billed	-
4893	Transp Rev-Distrib	412322	Gas Transportation-Comm-Cust Chg	Billed	-
4893	Transp Rev-Distrib	412323	Gas Transportation-Comm-Distr Chg	Billed	-
4893	Transp Rev-Distrib	412324	Gas Transportation-Ind-Cust Chg	Billed	-
4893	Transp Rev-Distrib	412325	Gas Transportation-Ind-Distr Chg	Billed	-
4893	Transp Rev-Distrib	412350	Gas Transportation - Comm Telemetry Fee	Billed	-
4893	Transp Rev-Distrib	412351	Gas Transportation - Industrial Telemetry Fee	Billed	-
4893	Transp Rev-Distrib	421002	Gas Transportation-Ind-Protected EDIT Refund	Billed	-
4893	Transp Rev-Distrib	421003	Gas Transp Rev-Comm/Ind-Protected EDIT Refund	Billed	16,799.83
4893	Transp Rev-Distrib	421006	Gas Transportation-Comm- EDIT Return	Billed	-
4893	Transp Rev-Distrib	421007	Gas Transp Unbilled Protected EDIT refund	Unbilled	1,574.17
4893	Transp Rev-Distrib	421009	Gas Transportation-Comm-Protected EDIT Refund	Billed	-
4893	Transp Rev-Distrib	421015	Gas Transp Rev-Comm/Ind-Telemetry Chg	Billed	(60,195.00)
4893	Transp Rev-Distrib	421030	Gas Transp Rev-Comm/Ind-Cust Chg	Billed	(429,248.00)
4893	Transp Rev-Distrib	421031	Gas Transp Rev-Comm/Ind-Admin Chg	Billed	(332,000.00)
4893	Transp Rev-Distrib	421032	Gas Transp Rev-Comm/Ind-Distrib Chg	Billed	(9,612,852.81)
4893	Transp Rev-Distrib	421098	Transport Unbilled Customer Charge	Unbilled	-
4893	Transp Rev-Distrib	421145	Transp UB Distribution Charge	Unbilled	252,880.07
4893	Transp Rev-Distrib	421146	Transp UB Admin Charge	Unbilled	135.00
4893	Transp Rev-Distrib	421151	Gas Transportation-Ind- EDIT Return	Billed	-
4893	Transp Rev-Distrib	421152	Gas Transp Rev-Comm/Ind- EDIT Return	Billed	(12,037.27)
4893	Transp Rev-Distrib	421153	Gas Transportation-Comm- EDIT Return Unbilled	Unbilled	6,701.03
Grand Total					(139,148,852.79)

Total Unbilled Revenues \$ (76,847)✓

Source: Unbilled Revenues report for North Louisiana Division

To:
Worksheet Unbilled Revenue Summary
Ties to:
✓ Unbilled Revenue Summary "Total Adjustment"

CenterPoint Energy Arkla
Louisiana Division
Gas Cost Adjustment
For the Test Year Ended June 30, 2024

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 \$ (17,682,846.17)	\$ 17,682,846
2	4800	412012	Nat Gas Sales-Res-Demand Billed	(10,722,609.34)	10,722,609
3	4800	412099	Extraordinary Gas Cost Residential	(19,541,577.40)	19,541,578
4	Total FERC 4800		Gas Residential Sales	\$ (47,947,032.91)	\$ 47,947,033 ②
5	4811	412235	Nat Gas Sales-Comm/Ind-Commod Billed	① \$ (6,893,370.43)	\$ 6,893,370
6	4811	412236	Nat Gas Sales-Comm/Ind-Demand Billed	(4,330,158.99)	4,330,159
7	4811	412278	Extraordinary gas Costs - Commercial	(7,652,398.73)	7,652,399
8	Total FERC 4811		Gas S Comm Sales	\$ (18,875,928.15)	\$ 18,875,928 ②
9	8040	505004	3rd Party Imbal CO	① \$ 176,800.87	\$ (176,801)
10	8040	505007	COG-WMBE Suppliers	-	-
11	8040	505008	On Sys Trans Imb Set	(173,765.99)	173,766
12	8040	505010	COG-Nat Gas Purchases	20,633,534.61	(20,633,535)
13	8040	505024	COG-AMA Guaranteed Payment	(154,874.92)	154,875
14	8040	505172	Est N Gas Purch-Res	27,957.19	(27,957)
15	8040	505222	COG-Nat Gas Purchase - Supplier Demand	546,000.00	(546,000)
16	Total FERC 8040		Gas City Gate Purch	\$ 21,055,651.76	\$ (21,055,652) ②
17	8051	505020	COG-Other-PGA/GSR Deferrals	① \$ 1,494,720.56	\$ (1,494,721)
18	8051	505021	COG-Other-Measurement & Oth Adj	832,349.81	(832,349)
19	8051	505035	Non OU Winter Cost Recovery	26,645,528.53	(26,645,528)
20	8051	505163	COG - N Gas O/U Res	(108,489.40)	108,489
21	Total FERC 8051		Pur Gas Adjustments	\$ 28,864,109.50	\$ (28,864,109) ②
22	8081	505032	COG-Storage Withdraw- Commodity	① \$ 6,012,269.68	\$ (6,012,270)
23	Total FERC 8081		Gas Storage - Debit	\$ 6,012,269.68	\$ (6,012,270) ②
24	8082	505031	COG-Storage Injection- Commodity	① \$ (5,580,669.37)	\$ 5,580,669
25	Total FERC 8082		Gas Storage - Credit	\$ (5,580,669.37)	\$ 5,580,669 ②
26	8580	505514	COG-Nat Gas Purchases Other-Affiliated	① \$ -	\$ -
27	8580	505519	PL Svc Affil Co-Res	-	-
28	8580	505520	PL-Svc Stores- Affil Co	-	-
29	8580	505521	COG-Estimate- PL Svc- Affil Co	-	-
30	8580	507513	Gas Transp Exp-Commodity	124,819.99	(124,820)
31	8580	507514	Gas Transp Exp - Demand	14,825,818.95	(14,825,819)
32	8580	507519	Gas Transp Exp-Reservation Storage	1,271,265.96	(1,271,266)
33	Total FERC 8580		Transmission of Gas	\$ 16,221,904.90	\$ (16,221,905) ②
34			TOTAL ADJUSTMENT		\$ 249,694

From:
① Worksheet Arkla LA Gas Cost Recon

To:
② Workpaper 2024 Arkla LA FERC Income Statement

CenterPoint Energy Arkla
Louisiana Division
Gas Cost Reconciliation
For the Test Year Ended June 30, 2024

Source: Gas Cost Accounting

GL	GL Description	07 2023	08 2023	09 2023	10 2023	11 2023	12 2023	01 2024	02 2024	03 2024	04 2024	05 2024	06 2024	Total
412011	Gas-Res-Commodity Billed	(310,481.88)	(284,331.33)	(235,629.29)	(328,080.42)	(1,263,952.94)	(2,371,611.94)	(4,578,085.44)	(4,304,844.45)	(1,825,884.47)	(1,094,721.46)	(975,715.92)	(654,085.52)	\$ (17,682,846.17)
412012	Nat Gas Sales-Res-Demand Billed	(267,533.67)	(275,565.86)	(238,629.29)	(325,027.22)	(1,311,578.45)	(2,558,752.19)	(4,578,085.44)	(2,394,951.45)	(1,152,821.54)	(761,527.87)	(443,917.25)	(321,703.89)	(10,722,608.34)
412099	Extraordinary Gas Cost Residential	(598,395.51)	(555,707.30)	(479,390.04)	(652,639.79)	(1,327,842.59)	(2,558,752.19)	(4,578,085.44)	(2,394,951.45)	(1,152,821.54)	(761,527.87)	(443,917.25)	(321,703.89)	(19,561,571.40)
412141	Nat Gas Sales-Res-Unbill Extra. GOR	28,898.22	121,978.23	(134,606.39)	(173,749.10)	(672,474.57)	(1,007,517.02)	(1,261,881.38)	(1,476,081.61)	559,281.81	1,291,987.75	(352,201.29)	(355,514.72)	335,434.65
412235	Nat Gas Sales-Comm/Ind-Command Billed	(175,647.85)	(172,488.86)	(148,384.92)	(194,417.44)	(602,808.14)	(800,282.23)	(1,365,355.24)	(1,476,081.61)	(798,882.54)	(642,507.35)	(287,293.76)	(210,854.31)	(6,883,370.43)
412236	Nat Gas Sales-Comm/Ind-Command Billed	(153,268.61)	(181,081.17)	(150,442.77)	(193,211.44)	(540,936.54)	(865,704.93)	(1,485,183.09)	(1,599,504.31)	(659,257.93)	(735,977.42)	(63,124.89)	(277.92)	(4,330,159.99)
412278	Extraordinary Gas Costs - Commercial	(343,025.99)	(368,333.30)	(302,261.52)	(399,644.97)	(962,001.33)	(1,432,688.26)	(2,508,752.19)	(2,394,951.45)	(1,152,821.54)	(761,527.87)	(443,917.25)	(321,703.89)	(7,652,398.73)
412279	Extraordinary Gas Costs - Commercial	37,201.82	54,077.75	(79,654.25)	(399,644.97)	(962,001.33)	(1,432,688.26)	(2,508,752.19)	(2,394,951.45)	(1,152,821.54)	(761,527.87)	(443,917.25)	(321,703.89)	213,012.95
412800	Gas Sales-Res Gas Cost Rec Unbilled	27,064.33	114,278.35	(136,476.14)	(399,644.97)	(962,001.33)	(1,432,688.26)	(2,508,752.19)	(2,394,951.45)	(1,152,821.54)	(761,527.87)	(443,917.25)	(321,703.89)	(223,361.56)
412801	Gas Sales-Res Gas Cost Rec Unbilled	27,064.33	114,278.35	(136,476.14)	(399,644.97)	(962,001.33)	(1,432,688.26)	(2,508,752.19)	(2,394,951.45)	(1,152,821.54)	(761,527.87)	(443,917.25)	(321,703.89)	(223,361.56)
505004	3rd Party Imbalance Cashout	35,615.45	40,128.70	146,019.99	(225,949.51)	(258,082.22)	(373,888.50)	(421,139.07)	637,494.61	162,748.74	175,501.11	114,000.16	2,195.41	(152,982.30)
505008	On Sys Trans Imb Set	2,350.77	40,128.70	146,019.99	(225,949.51)	(258,082.22)	(373,888.50)	(421,139.07)	637,494.61	162,748.74	175,501.11	114,000.16	2,195.41	(152,982.30)
505010	COG-Nat Gas Purchases	1,078,382.45	(813,504.96)	895,173.49	(875,328.25)	(1,122,480.16)	(791,278.72)	181,740.35	(361,589.07)	4,594,222.17	1,137,658.69	835,659.73	77,184.80	(173,765.99)
505020	COG-Other-PGA/GSR Deferrals	(670,060.30)	14,332.05	(857,481.70)	371,847.97	742,325.52	3,518,995.25	2,270,294.40	1,176,153.53	(4,376,401.15)	(12,154.17)	(1,002,479.81)	(379,634.33)	832,349.81
505021	COG-Other-Measurement & Oil Adj	(117,173.55)	(12,154.17)	(143,514.35)	(21,547.17)	(12,154.17)	(12,154.17)	(12,154.17)	(12,154.17)	(12,154.17)	(12,154.17)	(12,154.17)	(12,154.17)	(154,874.92)
505024	COG-AMA Guaranteed Payment	(891,822.36)	(913,785.42)	(549,331.16)	(621,225.69)	(718,189.50)	(1,777,769.42)	(1,431,198.04)	(1,671,612.63)	(472,288.37)	(259,676.29)	(290,064.82)	(575,595.27)	(5,580,659.37)
505031	COG-Storage Injection-Commodity	425,001.43	348,105.62	995,922.20	1,305,560.16	2,723,254.97	4,693,479.89	8,039,247.21	4,262,815.36	2,561,348.63	374,243.10	66,515.81	545.37	6,012,269.68
505035	COG-Storage Withdrawal-Commodity	875,611.46	745,864.62	995,922.20	1,305,560.16	2,723,254.97	4,693,479.89	8,039,247.21	4,262,815.36	2,561,348.63	374,243.10	66,515.81	545.37	26,645,528.53
505172	COG - N Gas OIU Res	(27,640.07)	(192,054.83)	240,307.99	552,297.01	2,148,451.05	513,848.37	4,332,135.57	(4,594,804.04)	(1,376,506.95)	(1,028,751.62)	(583,041.73)	45,716.43	(27,957.19)
505173	Estimate - Gas Cost - R&C	6,730.92	6,221.83	3,653.32	5,996.87	9,881.40	12,732.57	104,825.00	267,375.00	174,000.00	10,276.77	8,560.84	5,151.51	124,818.99
505222	COG-Nat Gas Purchase - Supplier Demand	942,102.37	942,116.37	942,116.37	942,102.37	1,141,305.80	1,565,168.57	1,670,222.22	37,218.36	2,385.38	1,567,093.89	1,141,285.80	942,116.37	14,825,818.95
507513	Gas Transp Exp-Commodity	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	1,271,295.95
507514	Gas Transp Exp - Demand	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	1,271,295.95
507519	Gas Transp Exp-Reservation Storage	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	105,938.83	1,271,295.95
**	Total	(0.00)	(0.00)	(0.00)	30,898.55	(0.00)	(110,583.89)	(2,057.11)	(2,057.11)	4,178.37	4,178.37	4.95	0.02	(77,590.85)
Reconciling Items:														
LA GSR True-up														
Covid Relief - SAP Doc #113045801														
Diff between PRIOR MONTH OIU est billed rev and OIU actual billed rev														
Diff between CURRENT MONTH OIU est revenue and SAP billed revenue														
Total reconciling items flowed to Margin														

Unbilled amounts were adjusted in worksheet 2024 Arkla LA Unbilled Revenue Adjustment

To: Worksheet Summary Gas Cost

CenterPoint Energy Arkla
Louisiana Division
Franchise Tax Adjustment
For the Test Year Ended June 30, 2024

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 \$ 4,021,063	\$ (4,021,063) ② ③
2	Total FERC 4081		Other Taxes-Non-Inc	<u>\$ 4,021,063</u>	<u>\$ (4,021,063)</u>
3	4800	412024	Nat Gas Sales-Res-Franch Tax Rec	① \$ (2,907,382)	\$ 2,907,382 ②
4	Total FERC 4800		Gas Residential Sale	<u>\$ (2,907,382)</u>	<u>\$ 2,907,382</u>
5	4811	412245	Nat Gas Sales-Comm/Ind-Fran Tax Rec	① \$ (1,121,198)	\$ 1,121,198 ②
6	Total FERC 4811		Gas S Comm Sales	<u>\$ (1,121,198)</u>	<u>\$ 1,121,198</u>
7	4880	443042	Other Op Rev Franch Tax Rec	① \$ -	\$ - ②
8	Total FERC 4880		Gas Misc Service Rev	<u>\$ -</u>	<u>\$ -</u>
9			Total Adjustment		<u>\$ 7,517</u> ②

From:
① Worksheet Arkla LA Franchise Tax Accounts

To:
② Workpaper 2024 Arkla LA FERC Income Statement
③ Workpaper 2024 Arkla LA Taxes Other than Income Taxes

CenterPoint Energy Arkla
Louisiana Division
Arkla LA Franchise Tax Accounts
For the Test Year Ended June 30, 2024

Source: Flexible Query - Trial Balance

GL Account	GL Account Description	Total
559954	A & G Exp-Capitalized Other Exp	(166.12)
641012	SC PBOH-Benefits P/Roll Tax	11,700.55
641112	BU PBOH-Benefit P/R Tax	548,653.87
642612	BU At.Structure for Tax W/I P.Brd	(67,577.46)
646612	SC At.Structure for Tax W/I P.Brd	147,311.37
720040	State/Federal Regulatory Fees	179,806.15
722080	Oth Taxes Exp-Sales & Use Taxes Adj	117,698.28
722130	Oth Taxes Exp-Franch Fees/GRT-City	4,021,063.30
722140	Other Taxes Expenses - Miscellaneous	25,875.00
722150	Other Taxes Expenses - Property	4,209,228.97
722160	Other Taxes Exp-FICA	-
722161	Benefits P/R Tax Reclass	(1,211.82)
722190	Other Taxes Expenses - State Franchise	401,260.00
4081	Other Taxes-Non-Inc	9,593,642.09
412004	Nat Gas Sales-Res-Protected EDIT Ref Unb	2,734.46
412005	Nat Gas Sales-Res-TCJA Refund	-
412006	Nat Gas Sales-Res-Protected EDIT Refund	200,883.81
412007	Nat Gas Sales-Res-Unprotected EDIT Refun	-
412011	Gas-Res-Commodity Billed	(17,682,846.17)
412012	Nat Gas Sales-Res-Demand Billed	(10,722,609.34)
412018	Nat Gas Sales-Res-Energy Eff Unbilled	-
412020	Residential-Customer Charge/Minimum Bill	(14,605,570.00)
412021	Nat Gas Sales-Res-Distribution Chg	(22,817,824.61)
412022	Nat Gas Sales-Res-WNA	(4,676,431.69)
412024	Residential-Revenue Related Taxes Recove	(2,907,382.07)
412030	Nat Gas Sales-Res-Unbilled WNA	-
412047	Nat Gas Sales-Res- EDIT Return	183,087.93
412048	Nat Gas Sales-Res- EDIT Return Unbilled	4,928.34
412099	Extraordinary Gas Cost Residential	(19,541,577.40)
412141	Nat Gas Sales-Res-Unbill Extra. GCR	335,434.65
412273	Nat Gas Sales Res EDIT refund Unbilled	-
412362	Nat Gas Sales-Res-EECR-Public Entities Unbilled	-
412800	Gas-Res GSR Unbilled	(223,361.56)
412806	Res Unbill Cust Char	(104,344.33)
412807	Res Unbill Dist Char	(147,025.05)
412808	Res Unbill Tax Recov	(3,714.57)
4800	Gas Residential Sale	(92,705,617.60)
412223	Nat Gas Sales-Comm/Ind- EDIT Return	71,014.87
412235	Nat Gas Sales-Comm/Ind-Commod Billed	(6,893,370.43)
412236	Nat Gas Sales-Comm/Ind-Demand Billed	(4,330,158.99)
412237	Nat Gas Sales-Comm/Ind-LUFG Billed	-
412240	Nat Gas Sales-Comm/Ind-Cust Chg	(1,528,288.00)
412241	Nat Gas Sales-Comm/Ind-Dist Chg	(10,354,125.15)
412242	Nat Gas Sales-Comm/Ind-WNA	(1,763,237.02)
412245	Nat Gas Sales-Comm/Ind-Fran Tax Rec	(1,121,197.61)
412251	Nat Gas Sales-Comm/Ind-Unbilled WNA	-
412260	Nat Gas Sales-Comm/Ind-EECR Unbilled	-
412269	Nat Gas Sales-Comm/Ind-Protected EDIT Re	79,647.41
412275	Nat Gas Sales-Comm/Ind-Protected EDIT Re	1,633.41
412276	Nat Gas Sales-Comm/Ind- EDIT Return Unbi	3,008.42
412278	Extraordinary gas Costs - Commercial	(7,652,398.73)
412279	NatGasSalesComm/IndUnbilledExtraGsCstRec	213,012.95
412801	Gas-S Comm GSR Unbil	(152,982.30)
412809	Small Comm Unbil Cus	(8,588.81)
412816	Small Comm Unbil Dis	(103,783.40)
4811	Gas S Comm Sales	(33,539,813.38)
443010	Other Operating Revenues	(756,758.00)
443021	Oth Oper Rev-Connect/Disconnect	(14,632.00)
443022	Oth Oper Rev - Reconnect	(344,813.00)
443023	Oth Oper Rev - Collection Charges	(13,880.00)
443024	Oth Oper Rev - NSF Check Charge	(177,000.00)
443025	Oth Oper Rev-Misc Service	(203,856.00)
443042	Other Op Rev Franch Tax Rec	-
4880	Gas Misc Service Rev	(1,510,939.00)

To:
① Worksheet Summary Franchise Tax Adj

**CenterPoint Energy Arkla
North Louisiana Division
Post Retirement Expense (GL 518030)
For the Test Year Ended June 30, 2024**

Purpose: To adjust accruals to claims paid.

Line No	(A) Description	(B) Amount
1	SAP Company 0082 Post Retirement Total Paid Claims	① \$ 2,207,530
2	Allocation Factor to North Louisiana Division	② 7.30%
3	Amount Allocated to North Louisiana (line 1 x line 2)	\$ 161,150
4	Louisiana's Capitalization Rate	③ 52.08%
5	Louisiana's Capitalized Post Retirement (line 3 x line 4)	\$ 83,927
6	Total Post Retirement (Paid Claims) Expense Louisiana Division (line 3 - line 5)	\$ 77,223
7	Post Retirement Expense as of Test Year Ended June 30, 2023	④ 65,194
8	Adjustment to FERC 9260 (line 6 - line 7)	\$ 12,029 ⑤

From:

- ① Worksheet Claims Payments
- ② Worksheet LA Division Allocation Factor
- ③ Worksheet O&M %
- ④ Worksheet FERC 9260

To:

- ⑤ Workpaper 2024 Arkla LA FERC Income Statement

**CenterPoint Energy Arkla
North Louisiana Division
Claims Payments
For the Test Year Ended June 30, 2024**

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

Description	Grand Total
BCBS Tx Retiree Claims	\$ 582,837.86
BCBS Tx Retiree Fees	45,471.96
BCBS Tx Fees	-
Bswift Fees	82,438.93
Caremark Claims	230,049.55
Caremark Rx Fees	3,942.34
CIGNA AD&D	-
CIGNA Emp Opt Life	-
CIGNA Ret Basic Life	2,940.06
CIGNA Ret Child Opt Life	14.70
CIGNA Ret Opt Life	107,683.91
CIGNA Ret Opt Life Accrua	-
CIGNA Ret Spouse Opt Life	21,320.25
Delta Dental Claims	368,702.75
Delta PPO Fees	23,880.50
UHC Medicare Adv	688,255.68
VSP	4,060.42
VSP Fees	45,931.11
Total Claims Payments	\$ 2,207,530.02 ①

To:

① Worksheet Adjustment Summary

**CenterPoint Energy Arkla
North Louisiana Division
Calculation of Allocation Factor Based on Gross Labor
For the Year Ended December 31, 2023**

Jurisdiction (Division)	Gross Payroll	Alloc %
Beaumont Division	\$ 4,140,042	2.73%
East Texas Division (including Northeast TX, & Tyler)	14,100,256	9.31%
South Texas Division	15,913,860	10.51%
Houston Division (including Conroe)	61,188,404	40.39%
Texas Coast Division	20,701,781	13.67%
Total Texas	\$ 116,044,343	76.61%
Louisiana Division SLA	\$ 11,649,505	7.69%
Louisiana Division NLA	11,050,820	7.30% ❶
Mississippi Division	12,718,034	8.40%
Total Non-Texas	\$ 35,418,359	23.39%
Entex (less Corporate & TX Gas Support)	\$ 151,462,702	100.00%

Analysis excludes Severance CE 515080

Source: Regulatory Reporting

To:

❶ Worksheet Adjustment Summary

CenterPoint Energy Arkla
North Louisiana Division
Pension and Benefits FERC 9260
For the Test Year Ended June 30, 2024

Company 0062 ARKLA - Louisiana

Total Payroll, Payroll Taxes, and Burden

Source - AO Line Item Report (Cost elements 515000-515069; 515071-518999; 643000-643499;
641109-641112; 642608-642612; 642016; 642074; 718011, 718016, 718032, 718166; 718177; 722160;
722161; 722170)

Total Payroll, Payroll Taxes and Burden		
515040	Sal&Wages Exp-STI-Exempt	\$ 720,876.91
515042	Sal&Wages Exp-STI-Non-Exempt	464,575.56
515044	Sal&Wages Exp-STI-Union	-
515050	Sal&Wages Exp-Regular Exempt Non-prod	457,014.47
515052	Sal&Wages-Regular Non-Exempt Non-prod	681,229.65
515054	Sal&Wages Exp-Regular Union Non-prod	2,716.22
515080	Other Compensation	4,149.47
517987	Sal&Wages Exp-Commissions	43.69
517988	Sal&Wages Exp-Other Comp-Union	133.88
517990	Sal&Wages Exp-Overtime Union (1.5)	4,150.20
517991	Sal&Wages Exp-Regular Union	14,436.81
517992	Sal&Wages Exp-Other Comp-Non-Exempt	30,574.71
517994	Sal&Wages Exp-Overtime Non-Exempt(1.5)	803,831.86
517995	Sal&Wages Exp-Regular Non-Exempt	4,726,296.77
517996	Sal&Wages Exp-Other Comp-Exempt	16,886.79
517997	Sal&Wages Exp-Overtime Non-Exempt -Dbl	7,374.16
517998	Sal&Wages Exp-Overtime Exempt	1,267.20
517999	Sal&Wages Exp-Regular Exempt	2,925,102.28
518011	Pension - Service Cost	-
518080	Sal&Burden Exp-Pers Accident Ins	-
518109	ASC 715 Service Cost Benefits Reclass	(107.02)
518111	Workers Comp Benefits Reclass	12.25
518130	Sal&Burden Exp-Workers Compensation	52,015.94
518164	Performance Shares and Units	85,323.12
518165	Other Equity Awards	36,827.27
641109	BU Payroll Burden OH - Benefits	2,436,715.63
641110	BU Payroll Burden OH - Benefits NSC	428,285.41
641111	BU Payroll Burden OH - Workers Comp	35,172.03
641112	BU PBOH-Benefit P/R Tax	776,862.66
642608	BU Alloc Structure for all labor PCE&SCE	1,912,308.95
642609	BU Alloc Structure for Ben. W/I PRB	246,438.06
642610	BU Alloc Structure for all labor NSC Pay	129,440.80
642611	BU Al.Structure for workers comp	43,712.98
642612	BU Al.Structure for Tax W/I P.Brd	189,382.60
643001	Union Labor Straight Time-Int Act Alloc	14,629.11
643002	Union Labor 1 1/2-Internal Activity Alloc	2,593.69
643003	Union Labor-Dbl Time-Internal Act Alloc	627.25
643004	Billable Hours	158,936.60
643018	Community Relations Billable	4,150.36
643101	Labor Straight Time-NonExempt	(3,611.93)
643102	Labor 1 1/2-NonExempt	(13,284.23)
643112	Labor - Drive Time - NonExempt	(5,830.40)
643201	Labor Straight Time-Exempt	(111,716.95)
643202	Labor 1 1/2-Exempt	22,700.28
718166	Deferred Comp Plan - NonService Cost	1,825.22
718177	ASC 715 Non-Service Benefits Reclass	(72.63)
722161	Benefits P/R Tax Reclass	(21.80)
Total Payroll, Payroll Taxes and Burden		\$ 17,303,957.88

Total Capital Payroll, Payroll Taxes and Burden		
515040	Sal&Wages Exp-STI-Exempt	\$ 196,562.04
515042	Sal&Wages Exp-STI-Non-Exempt	46,607.43
515044	Sal&Wages Exp-STI-Union	-
515050	Sal&Wages Exp-Regular Exempt Non-prod	145,438.74
515052	Sal&Wages-Regular Non-Exempt Non-prod	52,475.73
515054	Sal&Wages Exp-Regular Union Non-prod	324.24
515080	Other Compensation	(2,718.80)
517988	Sal&Wages Exp-Other Comp-Union	16.84
517990	Sal&Wages Exp-Overtime Union (1.5)	548.70
517991	Sal&Wages Exp-Regular Union	1,642.65
517992	Sal&Wages Exp-Other Comp-Non-Exempt	1,279.91
517994	Sal&Wages Exp-Overtime Non-Exempt(1.5)	46,831.47
517995	Sal&Wages Exp-Regular Non-Exempt	415,636.61
517996	Sal&Wages Exp-Other Comp-Exempt	5,347.20
517999	Sal&Wages Exp-Regular Exempt	795,509.64
518080	Sal&Burden Exp-Pers Accident Ins	-
518109	ASC 715 Service Cost Benefits Reclass	4,085.45
518111	Workers Comp Benefits Reclass	113.77
641109	BU Payroll Burden OH - Benefits	715,143.22
641110	BU Payroll Burden OH - Benefits NSC	124,688.11
641111	BU Payroll Burden OH - Workers Comp	10,395.28
641112	BU PBOH-Benefit P/R Tax	228,205.73
642608	BU Alloc Structure for all labor PCE&SCE	1,945,967.47
642609	BU Alloc Structure for Ben. W/I PRB	752,695.84
642610	BU Alloc Structure for all labor NSC Pay	144,671.73
642611	BU Al.Structure for workers comp	17,255.56
642612	BU Al.Structure for Tax W/I P.Brd	256,960.06
643001	Union Labor Straight Time-Int Act Alloc	5,863.29
643002	Union Labor 1 1/2-Internal Activity Alloc	1,694.46
643003	Union Labor-Dbl Time-Internal Act Alloc	5.74
643004	Billable Hours	136,183.52
643018	Community Relations Billable	-
643101	Labor Straight Time-NonExempt	1,788,933.97
643102	Labor 1 1/2-NonExempt	319,284.04
643112	Labor - Drive Time - NonExempt	971.55
643201	Labor Straight Time-Exempt	826,970.33
643202	Labor 1 1/2-Exempt	23,950.74
718177	ASC 715 Non-Service Benefits Reclass	900.63
722161	Benefits P/R Tax Reclass	1,190.22
517987	Sal&Wages Exp-Commissions	43.69
518011	Pension - Service Cost	(0.25)
Total Capital Payroll, Payroll Taxes and Burden		\$ 9,011,876.65

Ratios		
Capital %	✓ ₁	52.08%
O&M %	✓ ₂	47.92%
Total %		100.00%
✓ ₁ = Total Capital / Total Payroll and Burden		
✓ ₂ = 1 - Capital %		
To: Worksheet Adjustment Summary		

CenterPoint Energy Arkla
North Louisiana Division
Pension and Benefits FERC 9260
For the Test Year Ended June 30, 2024

		Segment	Total Amount
FERC Account	GLAccount		Louisiana (Northern)
9260	518109	ASC 715 Svc Cst Ben	\$ (4,192.47)
9260	559950	Cap Labor	(948.57)
9260	641009	SC PBOH-Benefits	31,055.79
9260	641010	SC PBOH-Benefits NSC	1,678.98
9260	641109	BU PBOH - Benefits	1,721,563.51
9260	641110	BU PBOH - Ben. NSC	303,575.87
9260	642608	BU Labor	(59.01)
9260	642609	BU Alloc. PBOH-Ben	(506,257.88)
9260	642610	BU Al. PBOH-Bene.NSC	(15,230.93)
9260	642620	BU Non Labor Other	5,871.45
9260	642621	BU Non Lab Mat & Sup	-
9260	642622	BU Non Lab Contr Svc	4,465.67
9260	646609	SC Alloc.PBOH-Ben.	381,570.65
9260	646610	SC Alloc.PBOH-BenNS	138,578.13
9260	718166	Deferred Comp Plan	1,825.22
9260	718177	ASC 715 Non-Svc Ben	(973.26)
Overall Result			\$ 2,062,523.15

Source report FA 9260 (Analysis for Office Line Item Report)

Burden Rates			
518011	Pension - Service Cost	13.12%	①
518016	Benefit Restoration - Service Cost	0.06%	
518020	Health & Welfare	55.00%	
518032	Postretirement - Service Cost	0.93%	
518070	Savings	30.83%	
518090	Postemployment-LTD	0.05%	
518109	ASC 715 Service Cost Benefits Reclass	0.01%	
718011	Pension - Non-Service Cost	77.26%	
718016	Benefit Restoration - Non-Service Cost	4.04%	
718032	Postretirement - Non-Service Cost	18.69%	
718177	ASC 715 Non-Svc Ben	0.01%	
Allocation			NLA
518011	Pension - Service Cost	\$	159,448.10
518016	Benefit Restoration - Service Cost		729.18
518020	Health & Welfare		668,418.10
518032	Postretirement - Service Cost		11,302.34 ①
518070	Savings		374,678.73
518090	Postemployment-LTD		607.65
518109	ASC 715 Service Cost Benefits Reclass		(4,070.94)
559950	Cap Labor		(948.57)
641009	SC PBOH-Benefits		31,055.79
641010	SC PBOH-Benefits NSC		1,678.98
642608	BU Labor		(59.01)
642620	BU Non Labor Other		5,871.45
642621	BU Non Lab Mat & Sup		-
642622	BU Non Lab Contr Svc		4,465.67
646609	SC Alloc.PBOH-Ben.		381,570.65
646610	SC Alloc.PBOH-BenNS		138,578.13
718011	Pension - Non-Service Cost		222,775.30
718016	Benefit Restoration - Non-Service Cost		11,649.14
718032	Postretirement - Non-Service Cost		53,891.67 ①
718166	Deferred Comp Plan		1,825.22
718177	ASC 715 Non-Svc Ben		(944.43)
		\$	2,062,523.15

Total Post Retirement Cost \$ Σ① 65,194.01 ②

① From: Worksheet Allocation %s

② To: Worksheet Adjustment Summary

CenterPoint Energy Arkla
Benefit Cost Center 127026
Calculation of Allocation Factors
For the 12 Months Ended June 30, 2024

Service Costs:

Applied	Allocated	Account Name	GL Account	Amount	Allocation Factor
641109	642609	Pension - Service Cost	518011	\$ 4,701,000	13.12%
641109	642609	Benefit Restoration - Service Cost	518016	21,504	0.06%
641109	642609	Health & Welfare	518020	19,712,892	55.00%
641109	642609	Postretirement - Service Cost	518032	331,002	0.93%
641109	642609	Savings	518070	11,050,471	30.83%
641109	642609	Postemployment-LTD	518090	17,851	0.05%
641109	642609	ASC 715 Service Cost Benefits Reclass	518109	4,050	0.01%
		Total Service Costs		\$ 35,838,770	100.00%

Non Service Costs:

641110	642610	Pension - Non-Service Cost	718011	\$ 6,056,502	77.26%
641110	642610	Benefit Restoration - Non-Service Cost	718016	316,998	4.04%
641110	642610	Postretirement - Non-Service Cost	718032	1,465,002	18.69%
641110	642610	ASC 715 Non-Svc Ben	718177	661	0.01%
		Total Non Service Costs		\$ 7,839,163	100.00%

From:
① Worksheet Benefit Cost Center 127026

To:
② Worksheet FERC 9260

CenterPoint Energy Arkla
Benefit Cost Center Report (127026)
For the 12 Months Ended June 30, 2024

Dr/Cr Indicator - CO	GL Account	GL Account	Total
S	515080	Other Compensation	\$ (1,157.21)
	518011	Pension - Service Co	4,701,000.00
	518016	Pension NonQualified	21,504.00
	518020	Medical	19,712,891.81
	518032	PostRetirement - Ser	331,002.00
	518070	Savings	11,050,471.26
	518090	Long-Term Disability	17,850.76
	518109	ASC 715 Srvc Cst Ben	4,049.52
	518111	Workers Comp Benefit	32.57
	518130	Workers Compensation	1,182,878.54
	530999	M&S-Inventory Issued	-
	540050	Construction Svcs	-
	543010	Prof Serv-Ded	203,116.98
	550020	Misc Adm Expenses	(424.47)
	559994	Cont in Aid of Const	-
	583005	Construction OH	-
	583006	A&G Overhead	-
	641109	BU PBOH - Benefits	36.09
	641110	BU PBOH - Ben. NSC	6.87
	641111	BU PBOH - Works Comp	0.81
	641112	BU PBOH-Ben. P/R Tax	10.67
	718011	Pension - Non-Servic	6,056,502.00
	718016	Pension NonQualified	316,998.00
	718032	Post Retirement Non	1,465,002.00
	718166	Deferred Comp Plan	7,000.00
	718177	ASC 715 Non-Svc Ben	661.40
	722160	FICA Tax	13,058,410.51
	722161	Benefits P/R Tax Rec	1,353.83
	722170	Unemployment Tax	211,098.01
H	641109	BU PBOH - Benefits	(42,403,482.70)
	641110	BU PBOH - Ben. NSC	(7,485,344.17)
	641111	BU PBOH - Works Comp	(611,577.54)
	641112	BU PBOH-Ben. P/R Tax	(13,508,920.39)
	642608	BU Labor	1,157.21
	642609	BU Alloc. PBOH-Ben	6,564,677.26
	642610	BU Al. PBOH-Bene.NSC	(353,826.10)
	642611	BU Al. PBOH W.Comp	(571,334.38)
	642612	BU Al.Str. PayrollTX	238,047.37
	642619	BU Alloc. Ben. Oth.	(7,000.00)
	642620	BU Non Labor Other	(115,129.93)
	642621	BU Non Lab Mat & Sup	-
	642622	BU Non Lab Contr Svc	(87,562.58)
Overall Result			\$ (0.00)
Total Incurred per S4/SAP			\$ 58,340,295.95
Total Allocated/Settled per S4/SAP			(58,340,295.95)
Difference			\$ -

Σ To: Worksheet Allocation %s

CenterPoint Energy Arkla
Louisiana Division
Research and Development Adjustment
For the Test Year Ended June 30, 2024

Purpose: To remove R&D costs and surcharge recoveries recovered through another mechanism.

Line No.	(A) FERC	(B) Description	(C) Adjustment
1	4880	R & D Surcharge (443010)	① \$ 131,388 ③
2	9210	Office Supplies & Ex (720020)	② (131,410) ↓
Total Adjustment			\$ (22)

From:

- ① Worksheet R&D Revenue
- ② Worksheet State & Reg Fee Expense

To:

- ③ Workpaper 2024 Arkla LA FERC Income Statement

CenterPoint Energy Arkla
Louisiana Division
R&D Revenue
For the Test Year Ended June 30, 2024

North LA Surcharge Revenue in 443010

		GTI R&D
		Surcharge DR
Class		443010
RS-1	\$	123,220.00
SCS-1	\$	7,954.00
SCS-2	\$	77.00
LCS-1	\$	11.00
GIS-1	\$	11.00
Industrial	\$	-
Transportation	\$	115.00
Grand Total	\$	<u>131,388</u> ①

Source: Rates and Regulatory

To:
① Worksheet Summary R&D

CenterPoint Energy Arkla
Louisiana Division
Detailed Charges from Utilization Technology Development and Operations Technology Development for R&D
For the Test Year Ended June 30, 2024

Flexible Query - Trial Balance

Profit Center Hi
Profit Center
G/L Account Hi
G/L Account Reg Taxes/Chrgs-Permits & Licenses
FERC Account H
FERC Account Office Supplies & Ex
Fiscal Year Peric 007/2023
Fiscal Year Peric 006/2024

			Fiscal Year Period	006/2024
				Periodic Activities
			Segment	\$
FERC Account	G/L Account			
9210	720020	Permits & Licenses	LOUISNORTH	131,410.00 ①

To:
① Worksheet Summary R&D

CenterPoint Energy Arkla
Louisiana Division
Pipeline Safety Fee Adjustment
For the Test Year Ended June 30, 2024

Purpose: To remove Pipeline Safety costs and recoveries as they are recovered through another mechanism.

Line No.	(A) FERC	(B) Description	(C) Adjustment
1	4950	Other Gas Revenue (443014)	① \$ 179,278 ③
2	4081	Pipeline Safety Expense (720040)	② (179,806) ④
3		Total Adjustment	\$ (528)

From:

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

To:

- ③ Workpaper 2024 Arkla LA FERC Income Statement
- ④ Workpaper 2024 Arkla LA Taxes Other than Income Taxes

CenterPoint Energy Arkla
Louisiana Division
Detail of Pipeline Safety Revenue
For the Test Year Ended June 30, 2024

North LA Surcharge Revenue in 443014

Class	Louisiana Odorization DR 443014	
RS-1	\$	168,303.78
SCS-1		10,842.34
SCS-2		104.72
LCS-1		13.60
GIS-1		13.60
Industrial		-
Transportation		-
Grand Total	\$	✓1 179,278.04 ①

Source: Rates & Regulatory

Flexible Query - Trial Balance

Profit Center Hierarchy
Profit Center
G/L Account Hierarchy
G/L Account Oth Oper Rev-Pipeline Safety Fee
FERC Account Hierarchy
FERC Account Other Gas Revs
Fiscal Year Period (From) 007/2023
Fiscal Year Period (To) 006/2024

FERC Account	G/L Account		Fiscal Year Period	Periodic Activities
4950	443014	Oth Oper-Pipe Safe F	007/2023	(2.54)
			008/2023	(2.54)
			009/2023	-
			010/2023	5.05
			011/2023	3.81
			012/2023	(2.54)
			001/2024	-
			002/2024	(167,284.08)
			003/2024	(11,961.20)
			004/2024	(27.20)
			005/2024	(8.16)
			006/2024	1.36
				(179,278.04) ✓1

To:
① Worksheet Summary Pipeline Safety Fee

CenterPoint Energy Arkla
Louisiana Division
Detail of Account 720040 - State/Federal Regulatory Fees for Pipeline Safety Expense
For the Test Year Ended June 30, 2024

Flexible Query - Trial Balance

Profit Center Hierarchy
Profit Center
G/L Account Hierarchy
G/L Account State/Federal Regulatory Fees
FERC Account Hierarchy
FERC Account Other Taxes-Non-Inc
Fiscal Year Period (From) 007/2023
Fiscal Year Period (To) 006/2024

				Periodic Activities
				\$
FERC Account	G/L Account		Fiscal Year Period	
4081	720040	State/Fed Reg Fees	007/2023	0.00
			008/2023	0.00
			009/2023	0.00
			010/2023	0.00
			011/2023	0.00
			012/2023	0.00
			001/2024	0.00
			002/2024	179,806.15
			003/2024	0.00
			004/2024	0.00
			005/2024	0.00
			006/2024	0.00
				179,806.15

To:
Worksheet Summary Pipeline Safety Fee

**CenterPoint Energy Arkla
Louisiana Division
Interest on Customer Deposits
For the Test Year Ended June 30, 2024**

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

Line No.	(A) Description	(B) Amount
1	Customer Deposits @ June 30, 2024	① \$ 3,634,314
2	Interest Rate on Customer Deposits	② 5.00%
3	Interest on Customer Deposits (FERC 903)	\$ 181,716 ③

From:
① Worksheet GL 255010 Balance
② Worksheet Interest Rate

To:
③ Workpaper 2024 Arkla LA FERC Income Statement

CenterPoint Energy Arkla
Louisiana Division
Customer Deposits FERC 2350 (255010 Only)
For the Test Year Ended June 30, 2024

Period	Louisiana	Cumulative Balance
Balance as of 006.2023		\$ (2,857,251.37)
007.2023	(64,177.46)	(2,921,428.83)
008.2023	(77,666.74)	(2,999,095.57)
009.2023	(67,480.26)	(3,066,575.83)
010.2023	(103,154.47)	(3,169,730.30)
011.2023	(118,365.27)	(3,288,095.57)
012.2023	(70,463.06)	(3,358,558.63)
001.2024	(89,735.80)	(3,448,294.43)
002.2024	(49,495.08)	(3,497,789.51)
003.2024	(49,863.19)	(3,547,652.70)
004.2024	(60,367.83)	(3,608,020.53)
005.2024	(16,506.37)	(3,624,526.90)
006.2024	(9,787.28)	(3,634,314.18)

Source: Financial Accounting Gas

From:

① Workpaper 2024 Arkla LA Customer Deposits

To:

② Worksheet Summary Interest on Cust Dep

CenterPoint Energy Arkla
Louisiana Division
LPSC Interest Order
For the Test Year Ended June 30, 2024

LOUISIANA PUBLIC SERVICE COMMISSION

GENERAL ORDER
(Supersedes General Order dated January 20, 1977)
effective January 1, 1992

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.

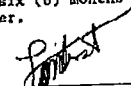
The Commission, being mindful of the recent steady decline in interest rates generally, has concluded that a reduction in the simple rate of interest on customer deposits to 5% is appropriate at this time. The Commission will revisit this matter from time to time when it appears to be warranted by significant 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% ⁽¹⁾ 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


DISTRICT III

To:

⁽¹⁾ Worksheet Summary Interest on Cust Dep

CenterPoint Energy Arkla
Louisiana Division
Legislative Advocacy and Lobbying Adjustment
For the Test Year Ended June 30, 2024

Purpose: To exclude legislative advocacy and lobbying charges.

Line No.	(A) G/L Account	(B) Description	(C) FERC	(D) Amount
1	522040	Dues and Licenses	9160 Misc Sales Exps	① \$ (561) ⑥
2	550080	Club Membership and Expense	9302 Misc General Expenses	② (410) ⑥
3	550086	Member Dues in Organizations		③ (177) ⑥
4			8700 Oper Supv & Eng	④ (177) ⑥
5			8850 Maint Supv & Eng	⑤ (89) ⑥
6			9010 Supervision	
7	550087	Member Dues in Industry	9302 Misc General Expenses	④ (106) ⑥
8	566030	Sponsorships/Contributions	9302 Misc General Expenses	⑤ (206) ⑥
9				
Lobbying Adjustment Total				\$ (1,726)

From:

- ① Worksheet 522040 Detail
- ② Worksheet 550080 Detail
- ③ Worksheet 550086 Detail
- ④ Worksheet 550087 Detail
- ⑤ Worksheet 566030 Detail

⑥

To:

Workpaper 2024 Arkla LA FERC Income Statement

CenterPoint Energy Arkla
Louisiana Division
G/L Account 522040 - Dues and Licenses
For the Test Year Ended June 30, 2024

Item	Invoice	FERC	LA Arkla Amount	Lobbying %	Lobbying Amount	Adjustment Amount
1	Bossier Chamber of Commerce	9160 \$	2,950.00	19.00%	\$ 560.50	\$ (560.50)
2						
Adjustment Total						\$ (560.50) ①

To:

① Worksheet Lobbying Adjustment Summary

CenterPoint Energy Arkla
Louisiana Division
G/L Account 550080 - Club Membership and Expense
For the Test Year Ended June 30, 2024

Item	Invoice	FERC	LA Arkla Amount	Lobbying %	Lobbying Amount	Adjustment Amount
1	Bossier Chamber of Commerce	9302	\$ 2,890.00	9.00%	\$ 260.10	\$ (260.10)
2	Greater Shreveport Chamber of Commerce	9302	5,000.00	3.00%	150.00	(150.00)
3					Adjustment Total	<u>\$ (410.10)</u> ❶

To:
❶ Worksheet Lobbying Adjustment Summary

CenterPoint Energy Arkla
Louisiana Division
G/L Account 550086 - Member Dues in Organization
For the Test Year Ended June 30, 2024

Item	Invoice	FERC	LA Arkla Amount	Lobbying %	Lobbying Amount	Adjustment Amount
1	Louisiana Gas Association	A260	\$ 1,012.50	24%	\$ 243.00	\$ (243.00)
2	Louisiana Association of Business and Industry	A260	1,000.00	20%	200.00	(200.00)
3					Adjustment Total	\$ (443.00) ✓1

Pooling FERC A260 - Administration				
8700	40%	\$	177.20	(177)
8850	40%	\$	177.20	(177)
9010	20%	\$	88.60	(89)
		\$ ✓1	443.00	(443)

To:
① Worksheet Lobbying Adjustment Summary

CenterPoint Energy Arkla
Louisiana Division
G/L Account 550087 - Member Dues in Industry
For the Test Year Ended June 30, 2024

Item	Invoice	FERC	LA Arkla Amount	Lobbying %	Lobbying Amount	Adjustment Amount	
1	HBA of Northwest Louisiana	9302	\$ 558.90	19.0%	\$ 106.19	\$ (106.19)	
2	American Gas Association (AGA)	9302	8,068.42	3.4%	274.33	-	[A]
3	American Gas Association (AGA)	9302	8,068.42	3.4%	274.33	-	[A]
4	American Gas Association (AGA)	9302	8,267.92	4.3%	355.52	-	[A]
5	American Gas Association (AGA)	9302	8,267.92	4.3%	355.52	-	[A]
6					Adjustment Total	\$ (106.19)	1

[A] Lobbying fees were calculated at the percentage specified by the organization and recorded below the line in G/L Account 569010 in FERC 4264 Expenditures for Civic Actions. No adjustment required.

To:
1 Worksheet Lobbying Adjustment Summary

CenterPoint Energy Arkla
Louisiana Division
G/L Account 566030 - Sponsorships/Contributions
For the Test Year Ended June 30, 2024

Item	Invoice	FERC	LA Arkla Amount	Lobbying %	Lobbying Amount	Adjustment Amount
1	HBA of Northwest Louisiana	9302	\$ 517.50	19%	\$ 98.33	\$ (98.33)
2	HBA of Northwest Louisiana	9302	569.25	19%	108.16	(108.16)
3					Adjustment Total	\$ (206.49) ❶

To:
❶ Worksheet Lobbying Adjustment Summary

CenterPoint Energy Arkla
North Louisiana Division
Adjustment to Depreciation Expense
For the Test Year Ended June 30, 2024

Purpose: To annualize depreciation expense as of the end of the test year.

Line No.	(A) Description	(B) Amount	
4030 Depreciation			
1	Adjusted Depreciation Expense	① \$	18,391,329
2	Less: Base Year Depreciation Expense	②	17,660,532
3	Adjustment to Depreciation Expense	\$	730,797 ③
4050 Amortization			
4	Adjusted Amortization Expense	① \$	1,415,893
5	Less: Base Year Amortization Expense	②	1,664,573
6	Adjustment to Amortization Expense	\$	(248,680) ③

From:

- ① Worksheet Adjustment 2024
- ② Worksheet FERC 6 2024

To:

- ③ 2024 Arkla LA FERC Income Statement

CenterPoint Energy Arkla
North Louisiana Division
Annualized Depreciation Expense
For the Test Year Ended June 30, 2024

PC	North Louisiana Direct	Account	PP&E	Asset Class	FERC	Asset Class Description	SUB - FCA	End Bal: Asset value	Monthly Depr. Rate	Monthly Amort & Depr Amt	Annualized Amt	Allocation	Allocated Annualized Amt.
163000 & 163010		Plant in Service											
			30201.6010	G30201	4050	INT-FRANCHCO/SENITS	6010	16,202.84	No depr	\$ -	\$ -	100.00%	\$ -
			30301.6030	G30301	4050	INT-PL INTERCNT/OTIE	6030	3,166,848.84	0.247533333333%	\$ 7,639.01	\$ 94,068.12	100.00%	\$ 94,068.12
			30301.6035	G30301	4050	INT-PL INTERCNT/OTIE	6035	2,561,301.72	1.3688916667%	35,573.71	369,360.85	100.00%	369,360.85
			30301.6050	G30301	4050	INT-PL INTERCNT/OTIE	6050	4,505,275.08	0.3688916667%	62,573.39	701,574.91	100.00%	701,574.91
			30301.6060	G30301	4050	INT-PL INTERCNT/OTIE	6060	2,504,491.89	0.833333333333%	20,870.77	249,996.42	100.00%	249,996.42
			37401.6840	G37401	4030	DIST - LAND	6840	63,951.44	0.000000000000%	-	-	100.00%	-
			37402.6860	G37402	4030	DIST - LAND RIGHTS	6860	433,910.16	0.116833333333%	502.61	6,031.32	100.00%	6,031.32
			37501.6900	G37501	4030	DIST-STRUCT/IMPROVMT	6900	399,049.11	0.195000000000%	778.15	9,337.80	100.00%	9,337.80
			37503.6920	G37503	4030	DIST-STRUCT/IMPROVMT	6920	1,448,038.05	0.195000000000%	3,408.67	40,904.04	100.00%	40,904.04
			37601.6950	G37601	4030	DIST - MAINS	6950	2,231,115.36	0.195000000000%	4,350.67	52,208.04	100.00%	52,208.04
			37601.6951	G37601	4030	DIST - MAINS	6951	78,554,724.75	0.247500000000%	184,422.97	2,333,075.64	100.00%	2,333,075.64
			37601.6952	G37601	4030	DIST - MAINS	6952	132,673,419.16	0.247500000000%	328,366.71	3,940,400.52	100.00%	3,940,400.52
			37601.6953	G37601	4030	DIST - MAINS	6953	4,702,108.05	0.1791666667%	8,424.61	101,095.32	100.00%	101,095.32
			37601.6954	G37601	4030	DIST - MAINS	6954	1,493,383.98	0.120833333333%	1,141.42	13,697.04	100.00%	13,697.04
			37601.6955	G37601	4030	DIST - MAINS	6955	944,619.78	0.580833333333%	73,604.40	883,252.80	100.00%	883,252.80
			37601.6956	G37601	4030	DIST - MAINS	6956	12,672,206.91	0.580833333333%	674,510.51	8,094,126.12	100.00%	8,094,126.12
			37601.6957	G37601	4030	DIST - MAINS	6957	116,728,065.33	0.273333333333%	22,105.32	265,275.84	100.00%	265,275.84
			37601.6958	G37601	4030	DIST - MAINS	6958	8,087,678.23	0.273333333333%	19,285.12	231,421.44	100.00%	231,421.44
			37601.6959	G37601	4030	DIST - MAINS	6959	7,055,531.48	0.273333333333%	7,969.62	95,635.44	100.00%	95,635.44
			37601.6960	G37601	4030	DIST - MAINS	6960	2,515,713.86	0.100833333333%	11,894.67	142,736.04	100.00%	142,736.04
			37601.6961	G37601	4030	DIST - MAINS	6961	11,765,370.82	0.100833333333%	3,223.83	38,685.96	100.00%	38,685.96
			37601.6962	G37601	4030	DIST - MAINS	6962	3,197,186.99	0.285833333333%	15,915.12	190,981.44	100.00%	190,981.44
			37601.6963	G37601	4030	DIST - MAINS	6963	5,697,973.58	0.285833333333%	3,965.92	40,751.04	100.00%	40,751.04
			37601.6964	G37601	4030	DIST - MAINS	6964	1,168,075.70	0.180000000000%	2,632.93	31,595.16	100.00%	31,595.16
			37601.6965	G37601	4030	DIST - MAINS	6965	1,462,756.90	0.000000000000%	-	-	100.00%	-
			37601.6966	G37601	4030	DIST - MAINS	6966	483,842.28	0.117500000000%	568.51	6,822.12	100.00%	6,822.12
			37601.6967	G37601	4030	DIST - MAINS	6967	1,490,677.85	0.000000000000%	-	-	100.00%	-
			37601.6968	G37601	4030	DIST - MAINS	6968	1,490,677.85	0.020833333333%	310.56	3,726.72	100.00%	3,726.72
			37601.6969	G37601	4030	DIST - MAINS	6969	358,872.48	0.833333333333%	2,973.94	35,687.28	100.00%	35,687.28
			37601.6970	G37601	4030	DIST - MAINS	6970	4,438,846.31	1.6566666667%	74,330.77	891,989.24	100.00%	891,989.24
			37601.6971	G37601	4030	DIST - MAINS	6971	239,028.72	0.3688916667%	2,141.31	25,665.72	100.00%	25,665.72
			37601.6972	G37601	4030	DIST - MAINS	6972	5,213,428.03	0.3688916667%	49,391.14	592,693.68	100.00%	592,693.68
			37601.6973	G37601	4030	DIST - MAINS	6973	502,545.95	0.3688916667%	4,501.96	54,023.52	100.00%	54,023.52
			37601.6974	G37601	4030	DIST - MAINS	6974	2,621,740.72	0.3688916667%	21,847.84	262,174.08	100.00%	262,174.08
			37601.6975	G37601	4030	DIST - MAINS	6975	924,691.76	0.4191666667%	11,538.84	139,822.08	100.00%	139,822.08
			37601.6976	G37601	4030	DIST - MAINS	6976	403,681.20	0.3688916667%	961.57	11,538.84	100.00%	11,538.84
			37601.6977	G37601	4030	DIST - MAINS	6977	8,441,119.70	0.3688916667%	50,224.66	602,695.92	100.00%	602,695.92
			37601.6978	G37601	4030	DIST - MAINS	6978	13,363.04	0.3688916667%	70.51	854.12	100.00%	854.12
			37601.6979	G37601	4030	DIST - MAINS	6979	173,367.44	0.3688916667%	437.06	5,124.72	100.00%	5,124.72
			37601.6980	G37601	4030	DIST - MAINS	6980	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6981	G37601	4030	DIST - MAINS	6981	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6982	G37601	4030	DIST - MAINS	6982	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6983	G37601	4030	DIST - MAINS	6983	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6984	G37601	4030	DIST - MAINS	6984	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6985	G37601	4030	DIST - MAINS	6985	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6986	G37601	4030	DIST - MAINS	6986	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6987	G37601	4030	DIST - MAINS	6987	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6988	G37601	4030	DIST - MAINS	6988	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6989	G37601	4030	DIST - MAINS	6989	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6990	G37601	4030	DIST - MAINS	6990	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6991	G37601	4030	DIST - MAINS	6991	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6992	G37601	4030	DIST - MAINS	6992	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6993	G37601	4030	DIST - MAINS	6993	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6994	G37601	4030	DIST - MAINS	6994	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6995	G37601	4030	DIST - MAINS	6995	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6996	G37601	4030	DIST - MAINS	6996	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6997	G37601	4030	DIST - MAINS	6997	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6998	G37601	4030	DIST - MAINS	6998	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.6999	G37601	4030	DIST - MAINS	6999	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7000	G37601	4030	DIST - MAINS	7000	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7001	G37601	4030	DIST - MAINS	7001	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7002	G37601	4030	DIST - MAINS	7002	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7003	G37601	4030	DIST - MAINS	7003	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7004	G37601	4030	DIST - MAINS	7004	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7005	G37601	4030	DIST - MAINS	7005	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7006	G37601	4030	DIST - MAINS	7006	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7007	G37601	4030	DIST - MAINS	7007	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7008	G37601	4030	DIST - MAINS	7008	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7009	G37601	4030	DIST - MAINS	7009	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7010	G37601	4030	DIST - MAINS	7010	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7011	G37601	4030	DIST - MAINS	7011	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7012	G37601	4030	DIST - MAINS	7012	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7013	G37601	4030	DIST - MAINS	7013	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,947.14
			37601.7014	G37601	4030	DIST - MAINS	7014	431,700,576.58	0.3688916667%	1,717,102.45	20,496,947.14	100.00%	20,496,94

$$\begin{array}{l} (1) \times (2) \\ (4) \end{array} \quad (3) \times 12 \quad (5) \quad (4) \times (5) \quad (6)$$
[illegible]

From:

- From:
- 1 Worksheet 06 2024 NLA PIS and EGEN PIS
 - 2 Source: Property Accounting, Depreciation Verify file for 07/2024
 - 3 Worksheet 2024 Allocation Factor
 - 4 These assets will be fully amortized before June 2024. Thus only

Note: EGEN is the same as Corp in prior years

LA Direct PLS

EGEN allocated to North Louisiana

North Louisiana 13-month Plant Balance schedule

X - "2024 Ark/21 A 13-month plant balances" file

To: ④ Worksheet Summary

4030	\$	18,391,329.32	↓
4050		1,415,893.47	
Fleet		721,622.03	
	\$	20,528,845	(0.00)

Adjustment 2024

CenterPoint Energy Arkla
North Louisiana Division
Direct and Allocated Plant in Service
For the Test Year Ended June 30, 2024

Source : 062024 Entex ALA Regulatory Rollforward

Jurisdiction	Asset Class	SubFCA	PP&E	PIS Ending
NLA	Gas/30201.6010	6010	30201.6010	\$ 16,202.94 ①
NLA	Gas/30301.6030	6030	30301.6030	3,166,848.84
NLA	Gas/30301.6035	6035	30301.6035	2,561,301.72
NLA	Gas/30301.6050	6050	30301.6050	4,505,275.08
NLA	Gas/30301.6060	6060	30301.6060	2,504,491.89
NLA	Gas/37401.6840	6840	37401.6840	63,951.44
NLA	Gas/37402.6880	6880	37402.6880	433,910.16
NLA	Gas/37501.6900	6900	37501.6900	399,049.11
NLA	Gas/37503.6920	6920	37503.6920	1,748,038.05
NLA	Gas/37503.6930	6930	37503.6930	2,231,115.36
NLA	Gas/37601.6950	6950	37601.6950	-
NLA	Gas/37601.6951	6951	37601.6951	78,554,734.75
NLA	Gas/37601.6952	6952	37601.6952	132,673,419.16
NLA	Gas/37801.6980	6980	37801.6980	4,702,108.06
NLA	Gas/37801.7000	7000	37801.7000	1,493,383.98
NLA	Gas/37901.7010	7010	37901.7010	944,619.79
NLA	Gas/38001.7022	7022	38001.7022	12,672,206.91
NLA	Gas/38001.7023	7023	38001.7023	116,128,065.33
NLA	Gas/38101.7050	7050	38101.7050	8,087,678.23
NLA	Gas/38101.7055	7055	38101.7055	7,055,531.48
NLA	Gas/38101.7060	7060	38101.7060	2,915,713.86
NLA	Gas/38201.7080	7080	38201.7080	11,796,370.82
NLA	Gas/38201.7090	7090	38201.7090	3,197,186.99
NLA	Gas/38301.7120	7120	38301.7120	5,567,973.56
NLA	Gas/38301.7130	7130	38301.7130	1,188,075.70
NLA	Gas/38501.7150	7150	38501.7150	1,462,736.90
NLA	Gas/39001.7200	7200	39001.7200	483,842.28
NLA	Gas/39001.7210	7210	39001.7210	-
NLA	Gas/39001.7220	7220	39001.7220	1,490,677.85
NLA	Gas/39101.7230	7230	39101.7230	-
NLA	Gas/39101.7232	7232	39101.7232	356,872.46
NLA	Gas/39102.7260	7260	39102.7260	4,459,846.31
NLA	Gas/39201.7300	7300	39201.7300	239,029.72
NLA	Gas/39201.7320	7320	39201.7320	5,513,429.03
NLA	Gas/39201.7340	7340	39201.7340	502,543.96
NLA	Gas/39401.7362	7362	39401.7362	2,621,740.72
NLA	Gas/39601.7380	7380	39601.7380	924,891.76
NLA	Gas/39701.7390	7390	39701.7390	403,861.20
NLA	Gas/39703.7420	7420	39703.7420	8,441,119.70
NLA	Gas/39703.7425	7425	39703.7425	13,363.04
NLA	Gas/39801.7450	7450	39801.7450	179,367.44
NLA	Gas/30301.6035	6035	30301.6035	163,766.32
EGEN	Gas/30301.6050	6050	30301.6050	-
EGEN	Gas/30301.6060	6060	30301.6060	-
EGEN	Gas/38101.7050	7050	38101.7050	-
EGEN	Gas/38301.7120	7120	38301.7120	-
EGEN	Gas/38301.7130	7130	38301.7130	-
EGEN	Gas/38701.7160	7160	38701.7160	-
EGEN	Gas/39001.7200	7200	39001.7200	12,168.74
EGEN	Gas/39002.7225	7225	39002.7225	-
EGEN	Gas/39101.7230	7230	39101.7230	581,014.82
EGEN	Gas/39101.7232	7232	39101.7232	-
EGEN	Gas/39102.7260	7260	39102.7260	3,038,697.63
EGEN	Gas/39201.7300	7300	39201.7300	294,253.39
EGEN	Gas/39201.7320	7320	39201.7320	61,701.09
EGEN	Gas/39701.7390	7390	39701.7390	12,624.86
EGEN	Gas/39801.7450	7450	39801.7450	130,444.96
EGEN			Total Asset Values	\$ 435,995,247.39

To:
① Worksheet Adjustment 2024

Note: EGEN is the same as Corp in prior years

**CenterPoint Energy Arkla
North Louisiana Division
Allocation Factors
For the Test Year Ended June 30, 2024**

ENTEX ALLOC		
Beaumont	55,074	2.44%
East Texas	137,237	6.08%
South Texas	161,223	7.14%
Houston	1,144,811	50.70%
Texas Coast	378,645	16.77%
South Louisiana	116,111	5.14%
Mississippi	134,219	5.94%
North Louisiana	130,505	5.78%
	2,257,825	100.00%

Source : Regulatory Reporting

To:

① Worksheet Adjustment 2024

CenterPoint Energy Arkla
North Louisiana Division
Depreciation and Amortization Expense
For the Test Year Ended June 30, 2024

Lead column	7 2023	8 2023	9 2023	10 2023	11 2023	12 2023	1 2024	2 2024	3 2024	4 2024	5 2024	6 2024	Total
700011 CCNC Depreciation Expense	70,825.18	61,830.06	61,871.66	66,962.42	71,658.09	91,791.86	82,488.02	75,338.33	71,703.40	75,583.04	66,251.96	72,162.64	868,473.66
702010 Depreciation Expenses - Miscellaneous	1,349,781.45	1,364,905.81	1,376,344.84	1,404,878.47	1,379,634.64	1,387,161.13	1,393,048.96	1,404,832.29	1,411,885.42	1,423,006.98	1,441,859.88	1,454,718.71	16,792,058.58
* 4030 Depreciation	1,420,606.63	1,426,735.87	1,438,216.50	1,471,840.89	1,451,292.73	1,479,952.99	1,475,536.98	1,480,170.62	1,483,585.82	1,498,600.02	1,508,111.84	1,526,861.35	17,660,532.24
704010 Amortization Exp - Intangibles	140,037.89	139,562.88	139,690.54	163,277.75	134,757.56	148,945.43	148,173.92	145,914.06	126,402.19	126,203.14	125,932.23	125,755.71	1,664,573.10
* 4050 Amort Other Plant	140,037.69	139,562.88	139,690.54	163,277.75	134,757.56	148,945.43	148,173.92	145,914.06	126,402.19	126,203.14	125,932.23	125,755.71	1,664,573.10
** Natural Account Sorted by FERC Account	1,560,644.32	1,566,318.75	1,577,907.04	1,635,118.64	1,586,050.29	1,627,898.42	1,623,710.90	1,625,984.68	1,609,988.01	1,624,803.16	1,634,044.07	1,652,637.06	19,325,105.34

To: **3** Worksheet Summary

CenterPoint Energy Arkla
North Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2024

Source: Depreciation Verify July 2024 schedule

Asset Class	Asset Number	Vintage	Jurisdiction	SubFCA	State Code	Plant in Service as of June 30, 2024	Accumulated Reserve as of June 30, 2024	Net Book Value as of June 30, 2024	Annual Depreciation Rate	Annualized Amortization	Estimated NBV
G30301	3352464	2014	North Louisiana	6035	LA	12,305.38	(12,001.91)	303.47	16.6667000%	2,050.90	(1,747.43)
G30301	3352465	2014	North Louisiana	6035	LA	9,477.52	(9,243.78)	233.74	16.6667000%	1,579.59	(1,345.85)
G30301	3352466	2014	North Louisiana	6035	LA	5,191.57	(5,083.54)	128.03	16.6667000%	865.26	(737.23)
G30301	3352467	2014	North Louisiana	6035	LA	3,140.84	(3,011.67)	129.17	16.6667000%	523.47	(394.30)
G30301	3352468	2014	North Louisiana	6035	LA	6,883.58	(6,713.81)	169.77	16.6667000%	1,147.27	(977.50)
G30301	3352469	2014	North Louisiana	6035	LA	2,771.39	(2,703.04)	68.35	16.6667000%	451.90	(393.55)
G30301	3352470	2014	North Louisiana	6035	LA	6,270.78	(6,116.14)	154.64	16.6667000%	1,045.13	(890.49)
G30301	3352471	2014	North Louisiana	6035	LA	3,151.42	(3,073.71)	77.71	16.6667000%	525.24	(447.53)
G30301	3352472	2014	North Louisiana	6035	LA	4,270.87	(4,165.55)	105.32	16.6667000%	711.81	(608.49)
G30301	3352473	2014	North Louisiana	6035	LA	3,966.85	(3,869.02)	97.83	16.6667000%	661.14	(563.31)
G30301	3352474	2014	North Louisiana	6035	LA	4,586.02	(4,472.92)	113.10	16.6667000%	784.34	(651.24)
G30301	3352475	2015	North Louisiana	6035	LA	15,411.88	(14,331.25)	1,080.63	16.6667000%	2,568.65	(1,488.02)
G30301	3352476	2015	North Louisiana	6035	LA	3,952.64	(3,875.50)	277.14	16.6667000%	658.77	(381.63)
G30301	3352477	2015	North Louisiana	6035	LA	6,438.72	(5,820.02)	618.70	16.6667000%	1,073.12	(454.42)
G30301	3352478	2015	North Louisiana	6035	LA	11,834.85	(10,467.09)	1,367.76	16.6667000%	1,972.48	(604.72)
G30301	3352479	2015	North Louisiana	6035	LA	3,751.44	(3,317.88)	433.56	16.6667000%	625.24	(191.68)
G30301	3352480	2015	North Louisiana	6035	LA	6,720.01	(5,934.82)	785.19	16.6667000%	1,120.00	(334.81)
G30301	3352481	2015	North Louisiana	6035	LA	50,497.67	(44,661.60)	5,836.07	16.6667000%	8,416.30	(2,580.23)
G30301	3352482	2016	North Louisiana	6035	LA	6,513.96	(5,676.54)	837.42	16.6667000%	1,085.66	(248.24)
G30301	3352483	2016	North Louisiana	6035	LA	1,351.86	(1,178.07)	173.79	16.6667000%	225.31	(51.52)
G30301	3352484	2016	North Louisiana	6035	LA	5,297.14	(4,616.16)	680.98	16.6667000%	882.86	(201.88)
G30301	3352485	2016	North Louisiana	6035	LA	8,075.80	(6,827.82)	1,247.98	16.6667000%	1,345.97	(97.99)
G30301	3352486	2016	North Louisiana	6035	LA	30,877.51	(25,704.94)	5,172.57	16.6667000%	5,146.26	26.31
G30301	3352487	2016	North Louisiana	6035	LA	1,627.98	(1,355.28)	272.72	16.6667000%	271.33	1.39
G30301	3352488	2016	North Louisiana	6035	LA	8,583.67	(7,145.75)	1,437.92	16.6667000%	1,430.61	7.31
G30301	3352489	2016	North Louisiana	6035	LA	4,840.86	(4,029.93)	810.93	16.6667000%	806.81	4.12
G30301	3352490	2016	North Louisiana	6035	LA	2,449.98	(2,053.11)	396.87	16.6667000%	408.33	(11.46)
G30301	3352491	2016	North Louisiana	6035	LA	22,764.65	(18,819.83)	3,964.82	16.6667000%	3,797.45	167.37
G30301	3352493	2016	North Louisiana	6035	LA	36,667.43	(30,303.36)	6,364.07	16.6667000%	6,114.58	269.49
G30301	3352494	2016	North Louisiana	6035	LA	3,769.53	(3,130.10)	639.43	16.6667000%	631.59	27.84
G30301	3352495	2016	North Louisiana	6035	LA	6,299.35	(5,203.18)	1,096.17	16.6667000%	1,049.89	46.28
G30301	3352496	2017	North Louisiana	6035	LA	67,379.04	(50,649.65)	16,729.39	16.6667000%	11,229.86	5,499.53
G30301	3352497	2017	North Louisiana	6035	LA	776.47	(578.36)	198.11	16.6667000%	129.41	68.70
G30301	3352498	2016	North Louisiana	6035	LA	1,669.24	(1,460.59)	208.65	16.6667000%	278.21	(69.56)
G30301	3352499	2017	North Louisiana	6035	LA	5,726.10	(4,304.38)	1,421.72	16.6667000%	954.35	467.37
G30301	3352500	2015	North Louisiana	6035	LA	6,898.23	(5,752.46)	1,145.77	16.6667000%	1,149.71	(3.94)
G30301	3352501	2015	North Louisiana	6035	LA	5,883.63	(4,906.38)	977.25	16.6667000%	980.61	(3.36)
G30301	3352502	2015	North Louisiana	6035	LA	1,431.12	(1,193.43)	237.69	16.6667000%	238.52	(0.83)
G30301	3352503	2015	North Louisiana	6035	LA	3,365.21	(2,806.27)	558.94	16.6667000%	560.87	(1.93)
G30301	3352504	2015	North Louisiana	6035	LA	3,620.78	(3,019.38)	601.40	16.6667000%	603.46	(2.06)
G30301	3352505	2017	North Louisiana	6035	LA	5,222.13	(3,925.54)	1,296.59	16.6667000%	870.36	426.23
G30301	3352506	2017	North Louisiana	6035	LA	6,263.37	(5,737.85)	525.52	16.6667000%	1,043.90	(516.38)
G30301	3352507	2017	North Louisiana	6035	LA	753.69	(695.63)	58.06	16.6667000%	125.62	(67.56)
G30301	3352508	2018	North Louisiana	6035	LA	1,076.01	(713.05)	362.96	16.6667000%	179.34	183.62
G30301	3352509	2018	North Louisiana	6035	LA	4,631.89	(3,089.43)	1,562.46	16.6667000%	771.98	790.48
G30301	3352510	2018	North Louisiana	6035	LA	2,409.30	(1,811.11)	598.19	16.6667000%	401.55	196.64
G30301	3352511	2018	North Louisiana	6035	LA	967.72	(727.44)	240.28	16.6667000%	181.29	78.99
G30301	3352512	2018	North Louisiana	6035	LA	8,714.41	(6,491.04)	2,223.37	16.6667000%	1,452.40	770.97
G30301	3352513	2018	North Louisiana	6035	LA	1,542.12	(990.24)	551.88	16.6667000%	257.02	294.86
G30301	3352514	2018	North Louisiana	6035	LA	2,479.08	(1,846.58)	632.50	16.6667000%	413.18	219.32
G30301	3352515	2019	North Louisiana	6035	LA	9,397.40	(5,841.20)	3,556.20	16.6667000%	1,566.24	1,989.96
G30301	3352516	2019	North Louisiana	6035	LA	8,331.36	(5,178.57)	3,152.79	16.6667000%	1,388.56	1,764.23
G30301	3352517	2019	North Louisiana	6035	LA	2,754.60	(1,693.33)	1,061.27	16.6667000%	459.10	602.17
G30301	3352518	2019	North Louisiana	6035	LA	2,799.28	(1,720.79)	1,078.49	16.6667000%	466.55	611.94
G30301	3352519	2019	North Louisiana	6035	LA	3,042.14	(1,870.08)	1,172.06	16.6667000%	507.02	665.04
G30301	3352520	2019	North Louisiana	6035	LA	2,335.40	(1,435.64)	899.76	16.6667000%	389.23	-510.53
G30301	3352521	2019	North Louisiana	6035	LA	7,207.47	(4,430.62)	2,776.85	16.6667000%	1,201.25	1,575.60
G30301	3352522	2019	North Louisiana	6035	LA	3,917.37	(2,408.11)	1,509.26	16.6667000%	652.90	856.36
G30301	3352523	2019	North Louisiana	6035	LA	1,469.90	(661.16)	808.74	16.6667000%	244.98	563.76
G30301	3352524	2019	North Louisiana	6035	LA	1,868.00	(1,148.30)	719.70	16.6667000%	311.33	408.37
G30301	3352525	2019	North Louisiana	6035	LA	14,515.30	(3,222.72)	1,292.58	16.6667000%	752.55	540.03
G30301	3352526	2019	North Louisiana	6035	LA	5,423.88	(3,111.31)	2,312.57	16.6667000%	903.98	1,408.59
G30301	3352527	2019	North Louisiana	6035	LA	322.01	(182.51)	139.50	16.6667000%	53.67	85.83
G30301	3352528	2019	North Louisiana	6035	LA	1,949.46	(1,091.57)	857.89	16.6667000%	324.91	532.98
G30301	3352529	2020	North Louisiana	6035	LA	8,075.90	(3,318.87)	2,757.03	16.6667000%	1,012.65	1,744.38
G30301	3352530	2020	North Louisiana	6035	LA	45,288.00	(24,427.61)	20,860.39	16.6667000%	7,548.02	13,312.37
G30301	3352531	2020	North Louisiana	6035	LA	2,224.90	(1,154.38)	1,070.54	16.6667000%	370.82	699.72
G30301	3352532	2020	North Louisiana	6035	LA	6,885.47	(3,422.86)	3,262.61	16.6667000%	1,114.25	2,148.36
G30301	3352533	2020	North Louisiana	6035	LA	5,336.25	(2,695.54)	2,640.71	16.6667000%	889.38	1,751.33
G30301	3352534	2020	North Louisiana	6035	LA	2,417.10	(1,220.98)	1,196.12	16.6667000%	402.85	793.27
G30301	3352535	2020	North Louisiana	6035	LA	6,435.64	(3,224.94)	3,210.70	16.6667000%	1,072.61	2,138.09
G30301	3352536	2020	North Louisiana	6035	LA	1,525.39	(770.53)	754.86	16.6667000%	254.23	500.63
G30301	3352537	2020	North Louisiana	6035	LA	37,788.12	(18,058.57)	19,729.55	16.6667000%	6,298.03	13,431.52
G30301	3352538	2020	North Louisiana	6035	LA	3,004.45	(1,435.35)	1,569.10	16.6667000%	500.74	1,088.36
G30301	3352561	2012	North Louisiana	6035	LA	10,776.49	(10,332.97)	443.52	16.6667000%	1,796.09	(1,352.57)
G30301	3352566	2012	North Louisiana	6035	LA	1,969.45	(1,923.38)	46.07	16.6667000%	328.24	(282.17)
G30301	3352579	2014	North Louisiana	6035	LA	3,739.86	(3,696.20)	43.66	16.6667000%	623.31	(579.65)
G30301	3352580	2014	North Louisiana	6035	LA	6,737.55	(6,658.88)	78.67	16.6667000%	1,122.93	(1,044.26)
G30301	3352581	2014	North Louisiana	6035	LA	23,952.09	(23,672.46)	279.63	16.6667000%	3,992.02	(3,712.39)
G30301	3352582	2014	North Louisiana	6035	LA	5,123.96	(5,084.15)	39.81	16.6667000%	854.00	(794.19)
G30301	3352583	2014	North Louisiana	6035	LA	72.34	(71.50)	0.84	16.6667000%	12.06	(11.22)
G30301	3352585	2014	North Louisiana	6035	LA	17,530.71	(16,984.54)	546.17	16.6667000%	2,921.79	(2,375.62)
G30301	3352586	2014	North Louisiana	6035	LA	544.61	(527.64)	16.97	16.6667000%	90.77	(73.80)
G30301	3352587	2014	North Louisiana	6035	LA	3,442.36	(3,335.11)	107.25	16.6667000%	573.73	(466.48)
G30301	3352588	2014	North Louisiana	6035	LA	6,944.56	(6,728.20)	216.36	16.6667000%	1,157.43	(941.07)
G30301	3352589	2015	North Louisiana	6035	LA	10,793.31	(9,756.17)	1,037.14	16.6667000%	1,798.89	(761.75)
G30301	3352590	2015	North Louisiana	6035	LA	10,703.51	(9,675.01)	1,028.50	16.6667000%	1,783.92	(755.42)
G30301	3352591	2015	North Louisiana	6035	LA	10,772.58	(9,737.43)	1,035.15	16.6667000%	1,795.43	(760.28)
G30301	3352592	2015	North Louisiana	6035	LA	4,276.60	(3,865.67)	410.93	16.6667000%	712.77	(301.84)
G30301	3352593	2015	North Louisiana	6035	LA	54,420.00	(48,837.38)	5,582.62	16.6667000%	9,070.02	(3,487.

CenterPoint Energy Arkla
North Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2024

Source: Depreciation Verify July 2024 schedule

Asset Class	Asset Number	Vintage	Jurisdiction	SubFCA	State Code	Plant in Service as of June 30, 2024	Accumulated Reserve as of June 30, 2024	Net Book Value as of June 30, 2024	Annual Depreciation Rate	Annualized Amortization	Estimated NBV
G30301	3352594	2015	North Louisiana	6035	LA	2,773.36	(2,488.86)	284.50	16.6667000%	482.23	(177.73)
G30301	3352595	2015	North Louisiana	6035	LA	6,208.14	(5,571.29)	636.85	16.6667000%	1,034.69	(397.84)
G30301	3352596	2015	North Louisiana	6035	LA	105,284.21	(94,483.73)	10,800.48	16.6667000%	17,547.40	(6,746.92)
G30301	3352597	2015	North Louisiana	6035	LA	3,352.89	(2,966.00)	386.89	16.6667000%	558.82	(171.93)
G30301	3352598	2015	North Louisiana	6035	LA	5,938.73	(5,252.38)	686.35	16.6667000%	989.79	(303.44)
G30301	3352599	2015	North Louisiana	6035	LA	10,943.66	(9,678.89)	1,264.77	16.6667000%	1,823.95	(559.18)
G30301	3352600	2015	North Louisiana	6035	LA	11,667.94	(10,319.46)	1,348.48	16.6667000%	1,944.66	(596.18)
G30301	3352601	2015	North Louisiana	6035	LA	15,725.45	(13,908.04)	1,817.41	16.6667000%	2,620.91	(803.50)
G30301	3352602	2015	North Louisiana	6035	LA	124,527.74	(110,135.93)	14,391.81	16.6667000%	20,754.68	(6,362.85)
G30301	3352603	2015	North Louisiana	6035	LA	15,871.14	(14,322.07)	1,549.07	16.6667000%	2,645.20	(1,096.13)
G30301	3352604	2015	North Louisiana	6035	LA	1,530.84	(1,381.44)	149.40	16.6667000%	255.14	(105.74)
G30301	3352605	2015	North Louisiana	6035	LA	1,829.86	(1,651.37)	178.50	16.6667000%	304.99	(126.40)
G30301	3352606	2017	North Louisiana	6035	LA	5,495.73	(4,131.22)	1,364.51	16.6667000%	915.96	448.55
G30301	3352607	2016	North Louisiana	6035	LA	2,271.55	(1,987.61)	283.94	16.6667000%	378.59	(94.65)
G30301	3352608	2017	North Louisiana	6035	LA	9,839.69	(7,395.61)	2,443.08	16.6667000%	1,639.95	803.13
G30301	3352609	2015	North Louisiana	6035	LA	1,085.43	(979.49)	105.94	16.6667000%	180.91	(74.97)
G30301	3352610	2017	North Louisiana	6035	LA	11,141.34	(8,375.09)	2,766.25	16.6667000%	1,856.89	909.36
G30301	3352611	2015	North Louisiana	6035	LA	3,274.63	(2,955.03)	319.60	16.6667000%	545.77	(226.17)
G30301	3352612	2015	North Louisiana	6035	LA	2,180.85	(1,968.01)	212.84	16.6667000%	363.48	(150.64)
G30301	3352613	2017	North Louisiana	6035	LA	1,744.20	(1,311.15)	433.05	16.6667000%	290.70	142.35
G30301	3352614	2016	North Louisiana	6035	LA	4,167.83	(3,469.96)	697.87	16.6667000%	694.64	3.23
G30301	3352615	2017	North Louisiana	6035	LA	1,534.26	(1,153.33)	380.93	16.6667000%	255.71	125.22
G30301	3352616	2015	North Louisiana	6035	LA	945.37	(846.62)	98.75	16.6667000%	157.56	(58.81)
G30301	3352617	2016	North Louisiana	6035	LA	16,293.91	(13,475.95)	2,817.96	16.6667000%	2,715.66	102.30
G30301	3352618	2015	North Louisiana	6035	LA	5,441.34	(4,910.25)	531.09	16.6667000%	906.89	(375.80)
G30301	3352619	2017	North Louisiana	6035	LA	16,927.85	(12,724.87)	4,202.98	16.6667000%	2,821.31	1,381.67
G30301	3352620	2017	North Louisiana	6035	LA	8,093.96	(6,084.34)	2,009.62	16.6667000%	1,349.00	660.62
G30301	3352621	2017	North Louisiana	6035	LA	6,724.17	(5,054.64)	1,669.53	16.6667000%	1,120.70	548.83
G30301	3352622	2017	North Louisiana	6035	LA	10,961.97	(8,240.27)	2,721.70	16.6667000%	1,827.00	894.70
G30301	3352623	2015	North Louisiana	6035	LA	25,241.23	(20,867.36)	4,373.87	16.6667000%	4,206.88	166.99
G30301	3352624	2017	North Louisiana	6035	LA	1,579.87	(1,176.78)	403.09	16.6667000%	263.31	139.78
G30301	3352625	2017	North Louisiana	6035	LA	1,967.36	(1,465.42)	501.94	16.6667000%	327.89	174.05
G30301	3352626	2017	North Louisiana	6035	LA	6,080.28	(4,570.61)	1,509.65	16.6667000%	1,013.38	496.27
G30301	3352627	2018	North Louisiana	6035	LA	24,280.16	(16,754.97)	7,525.19	16.6667000%	4,046.70	3,478.49
G30301	3352628	2018	North Louisiana	6035	LA	757.61	(517.61)	240.00	16.6667000%	126.27	113.73
G30301	3352629	2018	North Louisiana	6035	LA	1,856.81	(1,222.51)	634.30	16.6667000%	309.47	324.83
G30301	3352630	2018	North Louisiana	6035	LA	2,365.78	(1,616.35)	749.43	16.6667000%	394.30	355.13
G30301	3352631	2018	North Louisiana	6035	LA	3,217.23	(2,198.07)	1,019.16	16.6667000%	536.21	482.95
G30301	3352632	2020	North Louisiana	6035	LA	1,059.27	(571.36)	487.91	16.6667000%	176.55	311.36
G30301	3352633	2018	North Louisiana	6035	LA	9,294.32	(8,005.22)	1,289.10	16.6667000%	1,549.06	(269.96)
G30301	3352634	2018	North Louisiana	6035	LA	2,924.70	(2,196.55)	728.15	16.6667000%	487.45	238.70
G30301	3352635	2018	North Louisiana	6035	LA	3,541.30	(2,699.53)	841.77	16.6667000%	590.22	251.55
G30301	3352636	2018	North Louisiana	6035	LA	1,912.80	(1,581.99)	330.81	16.6667000%	318.80	12.01
G30301	3352637	2018	North Louisiana	6035	LA	1,864.73	(1,388.97)	475.76	16.6667000%	310.79	164.97
G30301	3352638	2018	North Louisiana	6035	LA	5,750.99	(3,732.23)	2,018.76	16.6667000%	958.50	1,080.26
G30301	3352639	2018	North Louisiana	6035	LA	2,188.41	(1,618.00)	570.41	16.6667000%	364.74	205.67
G30301	3352640	2018	North Louisiana	6035	LA	1,205.60	(891.35)	314.25	16.6667000%	200.93	113.32
G30301	3352641	2018	North Louisiana	6035	LA	1,677.45	(1,240.23)	437.22	16.6667000%	279.58	157.64
G30301	3352642	2018	North Louisiana	6035	LA	882.82	(566.88)	315.94	16.6667000%	147.14	168.80
G30301	3352643	2018	North Louisiana	6035	LA	4,351.88	(2,794.45)	1,557.43	16.6667000%	725.31	832.12
G30301	3352644	2018	North Louisiana	6035	LA	9,174.84	(7,993.94)	1,180.90	16.6667000%	1,529.14	(348.24)
G30301	3352645	2019	North Louisiana	6035	LA	1,013.76	(583.10)	430.66	16.6667000%	168.96	261.70
G30301	3352646	2018	North Louisiana	6035	LA	3,804.14	(2,442.73)	1,361.41	16.6667000%	634.02	727.39
G30301	3352647	2018	North Louisiana	6035	LA	6,146.68	(3,946.93)	2,199.75	16.6667000%	1,024.45	1,175.30
G30301	3352648	2018	North Louisiana	6035	LA	1,077.41	(691.83)	385.58	16.6667000%	179.57	206.01
G30301	3352649	2016	North Louisiana	6035	LA	35,209.52	(29,843.68)	5,365.84	16.6667000%	5,868.27	(502.43)
G30301	3352650	2017	North Louisiana	6035	LA	47,093.60	(36,045.96)	11,047.64	16.6667000%	7,848.95	3,198.69
G30301	3352651	2018	North Louisiana	6035	LA	29,130.01	(19,902.17)	9,227.84	16.6667000%	4,855.01	4,372.83
G30301	3352652	2018	North Louisiana	6035	LA	6,100.43	(3,917.23)	2,183.20	16.6667000%	1,016.74	1,166.46
G30301	3352653	2018	North Louisiana	6035	LA	6,417.78	(4,121.01)	2,296.77	16.6667000%	1,068.63	1,227.14
G30301	3352654	2018	North Louisiana	6035	LA	14,000.44	(8,990.01)	5,010.43	16.6667000%	2,333.41	2,677.02
G30301	3352655	2019	North Louisiana	6035	LA	568.90	(357.51)	211.39	16.6667000%	94.82	116.57
G30301	3352656	2019	North Louisiana	6035	LA	2,123.11	(1,305.14)	817.97	16.6667000%	353.85	464.12
G30301	3352657	2019	North Louisiana	6035	LA	7,275.75	(4,472.59)	2,803.16	16.6667000%	1,212.63	1,590.53
G30301	3352658	2019	North Louisiana	6035	LA	4,954.92	(3,045.92)	1,909.00	16.6667000%	825.82	1,083.18
G30301	3352659	2019	North Louisiana	6035	LA	15,519.01	(9,327.35)	6,191.66	16.6667000%	2,586.51	3,605.15
G30301	3352660	2019	North Louisiana	6035	LA	62,645.82	(36,364.61)	26,281.21	16.6667000%	10,440.99	15,840.22
G30301	3352661	2019	North Louisiana	6035	LA	91,426.99	(54,323.92)	37,103.07	16.6667000%	15,237.86	21,865.21
G30301	3352662	2019	North Louisiana	6035	LA	12,917.64	(7,247.37)	5,670.27	16.6667000%	2,152.94	3,517.33
G30301	3352663	2019	North Louisiana	6035	LA	29,306.63	(16,409.71)	12,896.92	16.6667000%	4,884.45	8,012.47
G30301	3352664	2020	North Louisiana	6035	LA	2,395.56	(1,275.72)	1,119.84	16.6667000%	399.26	720.58
G30301	3352665	2020	North Louisiana	6035	LA	6,166.44	(3,283.85)	2,882.59	16.6667000%	1,027.74	1,854.85
G30301	3352666	2020	North Louisiana	6035	LA	487.89	(259.83)	228.06	16.6667000%	81.32	146.74
G30301	3352667	2020	North Louisiana	6035	LA	780.62	(415.70)	364.92	16.6667000%	130.10	234.82
G30301	3352668	2020	North Louisiana	6035	LA	1,640.70	(862.50)	778.20	16.6667000%	273.45	504.75
G30301	3352669	2020	North Louisiana	6035	LA	303,523.86	(157,478.99)	146,044.87	16.6667000%	50,587.41	95,457.46
G30301	3352670	2020	North Louisiana	6035	LA	2,289.09	(1,193.41)	1,095.68	16.6667000%	381.52	714.16
G30301	3352671	2020	North Louisiana	6035	LA	9,971.75	(5,173.70)	4,798.05	16.6667000%	1,661.96	3,136.09
G30301	3352672	2020	North Louisiana	6035	LA	3,333.55	(1,729.57)	1,603.98	16.6667000%	555.59	1,048.39
G30301	3352673	2020	North Louisiana	6035	LA	6,942.83	(3,602.19)	3,340.64	16.6667000%	1,157.14	2,183.50
G30301	3352674	2020	North Louisiana	6035	LA	8,017.29	(4,159.66)	3,857.63	16.6667000%	1,336.22	2,521.41
G30301	3352675	2020	North Louisiana	6035	LA	16,597.64	(8,511.45)	7,986.19	16.6667000%	2,766.28	5,219.91
G30301	3352676	2020	North Louisiana	6035	LA	11,034.61	(5,725.15)	5,309.46	16.6667000%	1,839.11	3,470.35
G30301	3352677	2020	North Louisiana	6035	LA	8,334.27	(4,324.11)	4,010.16	16.6667000%	1,389.05	2,621.11
G30301	3352678	2020	North Louisiana	6035	LA	12,359.74	(6,412.68)	5,947.06	16.6667000%	2,059.96	3,887.10
G30301	3352679	2020	North Louisiana	6035	LA	9,147.21	(4,745.91)	4,401.30	16.6667000%	1,524.54	2,876.76
G30301	3352680	2020	North Louisiana	6035	LA	15,004.64	(7,784.94)	7,219.70	16.6667000%	2,500.78	4,718.92
G30301	3352681	2020	North Louisiana	6035	LA	4,720.18	(2,449.00)	2,271.18	16.6667000%	786.70	1,484.48
G30301	3352682	2020	North Louisiana	6035	LA	5,816.92	(3,018.03)	2,798.89	16.6667000%	969.49	1,829.40
G30301	3352683	2020	North Louisiana	6035	LA	4,175.25	(2,166.28)	2,008.97	16.66670		

CenterPoint Energy Arkla
North Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2024

Source: Depreciation Verify July 2024 schedule

Asset Class	Asset Number	Vintage	Jurisdiction	SubFCA	State Code	Plant in Service as of June 30, 2024	Accumulated Reserve as of June 30, 2024	Net Book Value as of June 30, 2024	Annual Depreciation Rate	Annualized Amortization	Estimated NBV
G30301	3352689	2020	North Louisiana	6035	LA	3,659.64	(1,898.76)	1,760.88	16.6667000%	609.94	1,150.94
G30301	3352690	2020	North Louisiana	6035	LA	7,010.74	(3,637.43)	3,373.31	16.6667000%	1,168.46	2,204.85
G30301	3352691	2020	North Louisiana	6035	LA	2,384.54	(1,237.18)	1,147.36	16.6667000%	397.42	749.94
G30301	3352692	2020	North Louisiana	6035	LA	2,074.43	(1,076.29)	998.14	16.6667000%	345.74	652.40
G30301	3352693	2020	North Louisiana	6035	LA	2,131.83	(1,106.07)	1,025.76	16.6667000%	355.31	670.45
G30301	3352694	2020	North Louisiana	6035	LA	17,228.10	(8,938.55)	8,289.55	16.6667000%	2,871.36	5,418.19
G30301	3352695	2020	North Louisiana	6035	LA	394.37	(201.91)	192.46	16.6667000%	65.73	128.73
G30301	3352696	2020	North Louisiana	6035	LA	1,668.25	(845.71)	822.54	16.6667000%	278.04	544.50
G30301	3352697	2020	North Louisiana	6035	LA	7,309.97	(3,742.60)	3,567.37	16.6667000%	1,218.33	2,349.04
G30301	3352698	2020	North Louisiana	6035	LA	18,297.98	(9,368.32)	8,929.66	16.6667000%	3,049.67	5,879.99
G30301	3352699	2020	North Louisiana	6035	LA	19,857.76	(10,029.58)	9,828.18	16.6667000%	3,309.63	6,518.55
G30301	3352700	2020	North Louisiana	6035	LA	2,281.10	(1,152.26)	1,128.84	16.6667000%	380.18	748.66
G30301	3352701	2020	North Louisiana	6035	LA	8,133.52	(4,108.54)	4,024.98	16.6667000%	1,355.59	2,669.39
G30301	3352702	2020	North Louisiana	6035	LA	424.83	(214.60)	210.23	16.6667000%	70.81	139.42
G30301	3352703	2020	North Louisiana	6035	LA	3,880.07	(1,959.97)	1,920.10	16.6667000%	646.68	1,273.42
G30301	3352704	2020	North Louisiana	6035	LA	3,658.88	(1,823.17)	1,835.71	16.6667000%	609.81	1,225.90
G30301	3352705	2020	North Louisiana	6035	LA	3,899.10	(1,940.52)	1,958.58	16.6667000%	649.85	1,308.73
G30301	3352706	2020	North Louisiana	6035	LA	5,514.87	(2,748.03)	2,766.84	16.6667000%	919.15	1,847.69
G30301	3352707	2020	North Louisiana	6035	LA	8,925.27	(4,263.96)	4,661.31	16.6667000%	1,487.55	3,173.76
G30301	3352708	2020	North Louisiana	6035	LA	5,444.86	(2,601.23)	2,843.63	16.6667000%	907.48	1,936.15
G30301	3352709	2020	North Louisiana	6035	LA	4,884.23	(2,237.85)	2,646.38	16.6667000%	780.71	1,865.67
G30301	3352710	2020	North Louisiana	6035	LA	4,268.36	(2,038.22)	2,228.14	16.6667000%	711.06	1,517.08
G30301	3352711	2020	North Louisiana	6035	LA	1,870.38	(983.55)	976.82	16.6667000%	311.73	665.09
G30301	3352712	2020	North Louisiana	6035	LA	6,211.92	(2,967.68)	3,244.24	16.6667000%	1,035.32	2,208.92
G30301	3352713	2017	North Louisiana	6035	LA	5,212.48	(4,275.32)	937.16	16.6667000%	688.75	68.41
G30301	3352714	2017	North Louisiana	6035	LA	4,230.09	(3,179.80)	1,050.29	16.6667000%	705.02	345.27
G30301	3352715	2017	North Louisiana	6035	LA	16,545.41	(8,571.26)	7,974.15	16.6667000%	2,757.57	5,216.58
G30301	3352716	2020	North Louisiana	6035	LA	3,739.32	(1,914.49)	1,824.83	16.6667000%	623.22	1,201.61
G30301	3352717	2020	North Louisiana	6035	LA	34,289.21	(17,555.60)	16,733.61	16.6667000%	5,714.88	11,018.73
G30301	3352718	2015	North Louisiana	6035	LA	11,397.80	(10,080.55)	1,317.25	16.6667000%	5,174.88	(582.39)
G30301	3352719	2016	North Louisiana	6035	LA	52,071.13	(43,348.21)	8,722.92	16.6667000%	1,899.64	44.38
G30301	3352720	2016	North Louisiana	6035	LA	41,191.85	(34,027.33)	7,164.52	16.6667000%	8,678.54	299.20
G30301	3352721	2015	North Louisiana	6035	LA	1,576.89	(1,425.37)	151.52	16.6667000%	262.82	(111.30)
G30301	3352722	2015	North Louisiana	6035	LA	6,947.02	(6,279.49)	667.53	16.6667000%	1,157.84	(490.31)
G30301	3352723	2015	North Louisiana	6035	LA	42,677.46	(37,745.18)	4,932.28	16.6667000%	7,112.92	(2,180.64)
G30301	3352724	2015	North Louisiana	6035	LA	7,264.29	(6,518.90)	745.39	16.6667000%	1,210.72	(465.33)
G30301	3352725	2015	North Louisiana	6035	LA	3,990.31	(3,710.17)	280.14	16.6667000%	665.05	(384.91)
G30301	3352726	2018	North Louisiana	6035	LA	7,257.69	(4,660.34)	2,597.35	16.6667000%	1,209.62	1,387.73
G30301	3352727	2020	North Louisiana	6035	LA	4,257.71	(2,216.18)	2,041.53	16.6667000%	709.62	1,331.91
G30301	3352728	2020	North Louisiana	6035	LA	2,304.41	(1,195.61)	1,108.80	16.6667000%	384.07	724.73
Total G30301 SFCA 6035						2,561,301.72	(1,821,901.79)	739,399.93		426,884.47	312,515.46

Adjustment Amount (57,523.63)

Adjusted Amortization Amount 369,360.85

Asset Class	Asset Number	Vintage	Jurisdiction	SubFCA	State Code	Plant in Service as of June 30, 2024	Accumulated Reserve as of June 30, 2024	Net Book Value as of June 30, 2024	Annual Depreciation Rate	Annualized Amortization	Estimated NBV
G30301	3343961	2018	North Louisiana	6050	LA	5,044.50	(5,009.14)	35.36	16.6667000%	840.75	(805.39)
G30301	3343962	2018	North Louisiana	6050	LA	2,939.82	(2,927.88)	11.94	16.6667000%	489.97	(478.03)
G30301	3343963	2018	North Louisiana	6050	LA	5,293.98	(5,258.57)	37.41	16.6667000%	882.33	(844.92)
G30301	3343964	2018	North Louisiana	6050	LA	25,491.62	(25,286.97)	204.65	16.6667000%	4,248.61	(4,043.98)
G30301	3343965	2018	North Louisiana	6050	LA	178,060.00	(176,547.02)	1,512.98	16.6667000%	29,676.73	(28,163.75)
G30301	3343966	2020	North Louisiana	6050	LA	2,880.13	(1,992.12)	888.01	16.6667000%	407.99	407.99
G30301	3343967	2018	North Louisiana	6050	LA	9,414.52	(9,354.47)	60.05	16.6667000%	1,569.09	(1,509.04)
G30301	3343968	2018	North Louisiana	6050	LA	380.18	(369.45)	10.73	16.6667000%	63.36	(52.63)
G30301	3343969	2018	North Louisiana	6050	LA	2,284.54	(2,189.77)	94.77	16.6667000%	380.76	(285.99)
G30301	3343970	2018	North Louisiana	6050	LA	7,766.68	(7,416.65)	350.03	16.6667000%	1,294.45	(944.42)
G30301	3343971	2018	North Louisiana	6050	LA	4,527.98	(4,261.05)	266.93	16.6667000%	754.66	(487.73)
G30301	3343972	2018	North Louisiana	6050	LA	2,200.28	(2,004.86)	195.42	16.6667000%	366.71	(171.29)
G30301	3343973	2018	North Louisiana	6050	LA	18,183.10	(14,116.39)	4,066.71	16.6667000%	3,030.52	1,036.19
G30301	3343974	2018	North Louisiana	6050	LA	11,707.88	(10,832.03)	875.85	16.6667000%	1,551.32	(1,075.47)
G30301	3343975	2018	North Louisiana	6050	LA	5,024.83	(4,604.05)	420.78	16.6667000%	837.47	(416.69)
G30301	3343976	2018	North Louisiana	6050	LA	7,898.49	(7,231.13)	667.36	16.6667000%	1,316.42	(649.06)
G30301	3343977	2018	North Louisiana	6050	LA	12,120.99	(11,039.17)	1,081.82	16.6667000%	2,020.17	(938.35)
G30301	3343978	2018	North Louisiana	6050	LA	27,412.07	(24,969.81)	2,442.26	16.6667000%	4,568.69	(2,026.43)
G30301	3343979	2018	North Louisiana	6050	LA	41,138.72	(37,427.94)	3,710.78	16.6667000%	6,856.47	(3,145.69)
G30301	3343980	2018	North Louisiana	6050	LA	3,790.51	(2,991.11)	799.40	16.6667000%	631.75	167.65
G30301	3343981	2019	North Louisiana	6050	LA	18,958.25	(14,923.28)	4,034.97	16.6667000%	3,159.71	875.26
G30301	3343982	2019	North Louisiana	6050	LA	10,173.44	(8,084.55)	2,088.89	16.6667000%	1,695.58	393.31
G30301	3343983	2019	North Louisiana	6050	LA	467.31	(369.82)	97.49	16.6667000%	77.89	19.60
G30301	3343984	2019	North Louisiana	6050	LA	10,103.72	(7,891.64)	2,212.08	16.6667000%	1,683.96	528.12
G30301	3343985	2019	North Louisiana	6050	LA	8,727.95	(6,768.99)	1,958.96	16.6667000%	1,454.66	504.30
G30301	3343986	2019	North Louisiana	6050	LA	137,453.36	(102,552.63)	34,900.73	16.6667000%	22,808.84	11,991.79
G30301	3343987	2019	North Louisiana	6050	LA	267,918.76	(199,701.94)	68,216.82	16.6667000%	44,653.22	23,563.60
G30301	3343988	2019	North Louisiana	6050	LA	13,797.98	(9,725.14)	4,072.84	16.6667000%	2,299.67	1,773.17
G30301	3343989	2020	North Louisiana	6050	LA	6,449.38	(4,461.16)	1,988.22	16.6667000%	1,074.90	913.32
G30301	3343990	2020	North Louisiana	6050	LA	23,726.03	(16,535.38)	7,190.65	16.6667000%	3,954.35	3,236.30
G30301	3343991	2020	North Louisiana	6050	LA	7,095.59	(4,967.23)	2,108.36	16.6667000%	1,182.60	925.76
G30301	3343992	2020	North Louisiana	6050	LA	16,462.96	(11,292.36)	5,170.60	16.6667000%	2,743.83	2,426.77
G30301	3343993	2020	North Louisiana	6050	LA	579.14	(394.25)	184.89	16.6667000%	96.52	88.37
G30301	3343994	2020	North Louisiana	6050	LA	6,856.10	(4,682.31)	2,173.79	16.6667000%	1,142.69	1,031.10
G30301	3343995	2020	North Louisiana	6050	LA	14,940.90	(10,120.95)	4,819.94	16.6667000%	2,490.15	2,328.79
G30301	3343996	2020	North Louisiana	6050	LA	580.85	(395.60)	185.25	16.6667000%	98.81	88.44
G30301	3343997	2020	North Louisiana	6050	LA	9,699.67	(6,632.83)	3,066.84	16.6667000%	1,616.61	1,450.23
G30301	3343998	2020	North Louisiana	6050	LA	14,995.77	(9,891.63)	5,104.14	16.6667000%	2,499.30	2,504.84
G30301	3343999	2020	North Louisiana	6050	LA	53,422.13	(51,306.00)	2,116.13	16.6667000%	8,903.71	(6,787.58)
G30301	3344000	2018	North Louisiana	6050	LA	4,296.95	(2,834.66)	1,462.29	16.6667000%	716.16	748.13
G30301	3344001	2020	North Louisiana	6050	LA	5,414.52	(3,433.19)	1,981.33	16.6667000%	902.42	1,078.91
G30301	3344002	2020	North Louisiana	6050	LA	814.04	(517.34)	296.70	16.6667000%	135.67	161.03
G30301	3344003	2020	North Louisiana	6050	LA	6,225.07	(3,875.13)	2,350.94	16.6667000%	1,037.68	1,313.26
G30301	3344004	2020	North Louisiana	6050	LA	4,749.28	(2,891.12)	1,858.16	16.6667000%	791.55	1,068.61
G30301	3344005	2020	North Louisiana	6050	LA	5,482.55	(3,327.49)	2,155.06	16.6667000%	913.76	1,241.30
G30301	3344006	2020	North Louisiana	6050	LA	19,509.70	(11,575.27)	7,934.43	16.6667000%	3,251.62	4,682.81

CenterPoint Energy Arkla
North Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2024

Source: Depreciation Verify July 2024 schedule

Asset Class	Asset Number	Vintage	Jurisdiction	SubFCA	State Code	Plant in Service as of June 30, 2024	Accumulated Reserve as of June 30, 2024	Net Book Value as of June 30, 2024	Annual Depreciation Rate	Annualized Amortization	Estimated NBV
G30301	3344008	2020	North Louisiana	6050	LA	5,931.12	(3,528.98)	2,402.14	16.6667000%	983.52	1,413.62
G30301	3344009	2020	North Louisiana	6050	LA	6,782.04	(4,035.39)	2,746.65	16.6667000%	1,130.34	1,616.31
G30301	3344010	2021	North Louisiana	6050	LA	1,302.90	(925.95)	376.95	16.6667000%	217.15	159.80
G30301	3344011	2021	North Louisiana	6050	LA	94,534.92	(54,856.07)	39,678.85	16.6667000%	15,755.85	24,123.00
G30301	3344012	2021	North Louisiana	6050	LA	1,331.92	(759.53)	572.39	16.6667000%	221.99	350.40
G30301	3346720	2021	North Louisiana	6050	LA	8,751.23	(3,646.35)	5,104.88	16.6667000%	1,458.54	3,646.34
G30301	3346760	2021	North Louisiana	6050	LA	38,679.78	(16,116.58)	22,563.20	16.6667000%	8,446.64	16,116.56
G30301	3347147	2021	North Louisiana	6050	LA	28,197.26	(10,837.24)	15,360.02	16.6667000%	4,366.22	10,993.80
G30301	3347176	2021	North Louisiana	6050	LA	556,975.56	(232,073.15)	324,902.41	16.6667000%	92,829.45	232,072.96
G30301	3357089	2022	North Louisiana	6050	LA	3,064.51	(893.82)	2,170.69	16.6667000%	510.75	1,659.94
G30301	3357090	2022	North Louisiana	6050	LA	7,220.24	(2,105.90)	5,114.34	16.6667000%	1,203.38	3,910.96
G30301	3357091	2022	North Louisiana	6050	LA	21,210.63	(6,186.44)	15,024.19	16.6667000%	3,535.11	11,489.08
G30301	3357092	2022	North Louisiana	6050	LA	6,033.86	(1,543.67)	4,490.19	16.6667000%	1,005.65	3,184.54
G30301	3357093	2022	North Louisiana	6050	LA	19,516.84	(5,963.48)	13,553.36	16.6667000%	3,252.81	10,300.55
G30301	3357094	2022	North Louisiana	6050	LA	22,805.46	(6,968.34)	15,837.12	16.6667000%	3,800.92	12,036.20
G30301	3357095	2022	North Louisiana	6050	LA	62,244.77	(19,019.23)	43,225.54	16.6667000%	10,374.15	32,851.39
G30301	3357096	2022	North Louisiana	6050	LA	24,582.39	(7,511.29)	17,071.10	16.6667000%	4,097.07	12,974.03
G30301	3357097	2022	North Louisiana	6050	LA	22,572.92	(6,846.22)	15,726.70	16.6667000%	3,762.16	11,964.54
G30301	3357098	2022	North Louisiana	6050	LA	23,329.33	(6,998.80)	16,330.53	16.6667000%	3,888.23	12,442.30
G30301	3358249	2022	North Louisiana	6050	LA	632.35	(166.87)	465.48	16.6667000%	103.39	360.09
G30301	3358338	2022	North Louisiana	6050	LA	8,126.54	(2,144.50)	5,982.04	16.6667000%	1,354.43	4,627.61
G30301	3358348	2022	North Louisiana	6050	LA	2,861.65	(755.16)	2,106.49	16.6667000%	476.94	1,629.55
G30301	3358366	2022	North Louisiana	6050	LA	3,320.29	(876.19)	2,444.10	16.6667000%	553.38	1,890.72
G30301	3358376	2022	North Louisiana	6050	LA	4,764.87	(1,257.40)	3,507.47	16.6667000%	794.15	2,713.32
G30301	3358387	2022	North Louisiana	6050	LA	2,181.11	(578.21)	1,612.90	16.6667000%	365.19	1,247.71
G30301	3358485	2022	North Louisiana	6050	LA	3,639.01	(809.75)	2,729.26	16.6667000%	606.50	2,122.76
G30301	3358629	2022	North Louisiana	6050	LA	19,539.70	(4,884.93)	14,654.77	16.6667000%	3,256.62	11,398.15
G30301	3358691	2022	North Louisiana	6050	LA	2,881.29	(720.33)	2,160.96	16.6667000%	480.22	1,680.74
G30301	3358703	2022	North Louisiana	6050	LA	9,137.05	(2,284.26)	6,852.79	16.6667000%	1,522.84	5,329.95
G30301	3358725	2022	North Louisiana	6050	LA	1,721.96	(430.49)	1,291.47	16.6667000%	286.99	1,004.48
G30301	3358742	2022	North Louisiana	6050	LA	36,187.64	(9,046.91)	27,140.73	16.6667000%	6,031.29	21,109.44
G30301	3358750	2022	North Louisiana	6050	LA	21,720.34	(5,430.09)	16,290.25	16.6667000%	3,620.06	12,670.19
G30301	3359143	2022	North Louisiana	6050	LA	1,879.16	(469.79)	1,409.37	16.6667000%	313.19	1,096.18
G30301	3359204	2022	North Louisiana	6050	LA	14,088.66	(3,521.67)	10,566.99	16.6667000%	2,347.78	8,219.21
G30301	3359222	2022	North Louisiana	6050	LA	9,075.48	(2,268.87)	6,806.61	16.6667000%	1,512.58	5,294.03
G30301	3359237	2022	North Louisiana	6050	LA	(29.20)	7.30	(21.90)	16.6667000%	(4.87)	(17.03)
G30301	3359249	2022	North Louisiana	6050	LA	5,675.88	(1,418.97)	4,256.91	16.6667000%	945.98	3,310.91
G30301	3359260	2022	North Louisiana	6050	LA	4,163.95	(1,040.99)	3,122.96	16.6667000%	693.99	2,428.97
G30301	3359310	2022	North Louisiana	6050	LA	4,688.67	(1,367.53)	3,321.14	16.6667000%	781.45	2,539.69
G30301	3359318	2022	North Louisiana	6050	LA	483,189.32	(120,797.33)	362,391.99	16.6667000%	80,531.71	281,860.28
G30301	3359334	2022	North Louisiana	6050	LA	24,463.20	(6,115.80)	18,347.40	16.6667000%	4,077.21	14,270.19
G30301	3359372	2022	North Louisiana	6050	LA	2,633.19	(658.30)	1,974.89	16.6667000%	438.87	1,536.02
G30301	3359409	2022	North Louisiana	6050	LA	6,289.97	(1,572.49)	4,717.48	16.6667000%	1,048.33	3,669.15
G30301	3359472	2022	North Louisiana	6050	LA	8,576.21	(2,144.05)	6,432.16	16.6667000%	1,429.37	5,002.79
G30301	3359582	2022	North Louisiana	6050	LA	2,390.22	(597.56)	1,792.66	16.6667000%	398.37	1,394.29
G30301	3359986	2023	North Louisiana	6050	LA	122,658.01	(28,980.92)	93,677.09	16.6667000%	20,443.04	73,234.05
G30301	3360676	2023	North Louisiana	6050	LA	20,476.36	(4,265.91)	16,210.45	16.6667000%	3,412.73	12,797.72
G30301	3360699	2023	North Louisiana	6050	LA	4,985.19	(1,038.58)	3,946.61	16.6667000%	830.87	3,115.74
G30301	3360712	2023	North Louisiana	6050	LA	6,979.39	(1,454.04)	5,525.35	16.6667000%	1,163.23	4,362.12
G30301	3360748	2023	North Louisiana	6050	LA	4,975.99	(1,036.67)	3,939.32	16.6667000%	829.33	3,109.99
G30301	3360820	2023	North Louisiana	6050	LA	1,585.66	(330.35)	1,255.31	16.6667000%	264.28	991.03
G30301	3360845	2023	North Louisiana	6050	LA	3,260.77	(679.33)	2,581.44	16.6667000%	543.46	2,037.98
G30301	3360860	2023	North Louisiana	6050	LA	2,574.82	(536.42)	2,038.40	16.6667000%	429.14	1,609.26
G30301	3361147	2023	North Louisiana	6050	LA	3,230.38	(628.13)	2,602.25	16.6667000%	539.40	2,063.85
G30301	3361237	2023	North Louisiana	6050	LA	15,192.79	(2,954.16)	12,238.63	16.6667000%	2,532.14	9,706.49
G30301	3361241	2023	North Louisiana	6050	LA	3,980.46	(773.98)	3,206.48	16.6667000%	663.41	2,543.07
G30301	3361259	2023	North Louisiana	6050	LA	116,449.02	(22,642.87)	93,806.15	16.6667000%	19,408.21	74,397.94
G30301	3361262	2023	North Louisiana	6050	LA	1,020,000.00	(203,190.47)	816,809.53	16.6667000%	170,000.34	646,809.19
G30301	3361620	2023	North Louisiana	6050	LA	19,520.09	(3,524.46)	15,995.63	16.6667000%	3,263.35	12,732.28
G30301	3361716	2023	North Louisiana	6050	LA	7,862.88	(1,423.30)	6,439.58	16.6667000%	1,313.82	5,125.76
G30301	3361742	2023	North Louisiana	6050	LA	2,843.15	(477.23)	2,365.92	16.6667000%	440.53	1,925.39
G30301	3361753	2023	North Louisiana	6050	LA	7,255.14	(1,309.96)	5,945.18	16.6667000%	1,209.19	4,735.99
G30301	3361765	2023	North Louisiana	6050	LA	6,209.67	(1,121.19)	5,088.48	16.6667000%	1,034.95	4,053.53
G30301	3361784	2023	North Louisiana	6050	LA	3,598.14	(649.67)	2,948.47	16.6667000%	599.69	2,348.78
G30301	3361795	2023	North Louisiana	6050	LA	2,783.67	(502.80)	2,281.07	16.6667000%	463.95	1,817.12
G30301	3361955	2023	North Louisiana	6050	LA	2,826.65	(471.10)	2,355.55	16.6667000%	471.11	1,884.44
G30301	3362887	2023	North Louisiana	6050	LA	9,480.78	(1,581.80)	7,908.98	16.6667000%	1,581.80	6,327.18
G30301	3362962	2023	North Louisiana	6050	LA	135,600.39	(22,600.06)	113,000.33	16.6667000%	22,800.11	90,200.22
G30301	3366358	2023	North Louisiana	6050	LA	13,993.66	(2,560.12)	11,433.54	20.0000000%	2,798.73	8,634.81
G30301	3369052	2023	North Louisiana	6050	LA	11,452.26	(1,590.60)	9,861.66	16.6667000%	1,908.71	7,952.95
G30301	3389450	2023	North Louisiana	6050	LA	7,715.07	(994.38)	6,720.69	16.6667000%	1,285.85	5,434.84
G30301	3402049	2023	North Louisiana	6050	LA	8,443.32	(1,055.42)	7,387.90	16.6667000%	1,407.22	5,980.68
G30301	3410445	2023	North Louisiana	6050	LA	10,125.17	(1,265.84)	8,859.33	16.6667000%	1,687.53	7,172.00
G30301	3424852	2023	North Louisiana	6050	LA	3,830.41	(1,440.34)	2,390.07	20.0000000%	766.08	1,623.99
G30301	3428143	2023	North Louisiana	6050	LA	11,819.67	(4,930.26)	6,889.41	20.0000000%	2,363.93	4,525.48
G30301	3445550	2023	North Louisiana	6050	LA	2,814.12	(1,116.01)	1,698.11	20.0000000%	562.82	1,135.29
G30301	3451246	2023	North Louisiana	6050	LA	3,788.52	(473.57)	3,314.95	16.6667000%	631.42	2,683.53
G30301	3467746	2023	North Louisiana	6050	LA	105,086.05	(20,787.11)	84,298.94	20.0000000%	21,017.21	63,281.73
G30301	3467758	2023	North Louisiana	6050	LA	7,111.44	(2,794.83)	4,316.61	20.0000000%	1,422.29	2,894.32
G30301	3468389	2023	North Louisiana	6050	LA	8,201.88	(5,275.03)	2,926.85	20.0000000%	1,640.38	1,286.47
G30301	3468390	2023	North Louisiana	6050	LA	14,106.49	(7,236.82)	6,869.67	20.0000000%	2,821.30	4,048.37
G30301	3468394	2023	North Louisiana	6050	LA	5,973.01	(1,555.98)	4,417.03	20.0000000%	1,194.60	3,222.43
G30301	3468397	2023	North Louisiana	6050	LA	4,384.21	(2,669.56)	1,714.65	20.0000000%	876.84	837.81
G30301	3472545	2023	North Louisiana	6050	LA	24,995.41	(3,124.43)	21,870.98	16.6667000%	4,165.91	17,705.07
G30301	3483948	2023	North Louisiana	6050	LA	12,692.83	(8,771.95)	3,920.88	20.0000000%	2,538.57	1,382.31
G30301	3485142	2023	North Louisiana	6050	LA	8,143.12	(3,340.91)	4,802.21	20.0000000%	1,828.62	3,173.59
G30301	3506453	2023	North Louisiana	6050	LA	21,629.23	(1,802.44)	19,826.79	0.1001000%	21.65	19,805.14
G30301	3533155	2023	North Louisiana	6050	LA	15,472.44	(1,289.37)	14,183.07	20.0000000%	3,094.49	11,088.58

CenterPoint Energy Arkla
North Louisiana Division
Calculation of Amortization Adjustment
For the Test Year Ended June 30, 2024

Source: Depreciation Verify July 2024 schedule

Asset Class	Asset Number	Vintage	Jurisdiction	SubFCA	State Code	Plant in Service as of June 30, 2024	Accumulated Reserve as of June 30, 2024	Net Book Value as of June 30, 2024	Annual Depreciation Rate	Annualized Amortization	Estimated NBV
Asset Class	Asset Number	Vintage	Jurisdiction	SubFCA	State Code	Plant in Service as of June 30, 2024	Accumulated Reserve as of June 30, 2024	Net Book Value as of June 30, 2024	Annual Depreciation Rate	Annualized Amortization	Estimated NBV
G30301	3344017	2020	North Louisiana	6060	LA	3,053.11	(1,144.92)	1,908.19	10.00000000%	305.31	1,602.88
G30301	3344018	2020	North Louisiana	6060	LA	17,689.79	(6,338.85)	11,350.94	10.00000000%	1,768.98	9,581.96
G30301	3344019	2020	North Louisiana	6060	LA	5,363.11	(1,915.02)	3,448.09	10.00000000%	536.31	2,911.78
G30301	3344020	2021	North Louisiana	6060	LA	14,617.34	(5,299.59)	9,317.75	10.00000000%	1,461.73	7,856.02
G30301	3344021	2019	North Louisiana	6060	LA	920,824.21	(465,704.24)	455,119.97	10.00000000%	92,082.42	363,037.55
G30301	3344022	2015	North Louisiana	6060	LA	186,153.03	(158,274.99)	27,878.04	10.00000000%	18,615.30	9,262.74
G30301	3344023	2013	North Louisiana	6060	LA	11,672.21	(11,592.09)	80.12	10.00000000%	1,167.22	(1,087.10)
G30301	3344024	2016	North Louisiana	6060	LA	8,958.32	(6,718.73)	2,239.59	10.00000000%	895.83	1,343.76
G30301	3344025	2016	North Louisiana	6060	LA	19,717.46	(14,789.93)	4,927.53	10.00000000%	1,971.75	2,955.78
G30301	3344026	2016	North Louisiana	6060	LA	4,687.70	(3,517.05)	1,170.65	10.00000000%	468.77	701.88
G30301	3344026	2018	North Louisiana	6060	LA	9,092.36	(5,455.44)	3,636.92	10.00000000%	909.24	2,727.68
G30301	3344027	2016	North Louisiana	6060	LA	3,647.58	(2,736.01)	911.57	10.00000000%	364.76	546.81
G30301	3344028	2019	North Louisiana	6060	LA	323,499.44	(146,283.07)	177,216.37	10.00000000%	32,349.94	144,866.43
G30301	3346600	2013	North Louisiana	6060	LA	6,268.05	(6,006.91)	261.14	10.00000000%	626.81	(365.67)
G30301	3346608	2021	North Louisiana	6060	LA	19,395.92	(4,848.98)	14,546.94	10.00000000%	1,939.59	12,607.35
G30301	3346698	2013	North Louisiana	6060	LA	90,010.65	(22,502.67)	67,507.98	10.00000000%	9,001.07	58,506.92
G30301	3346777	2021	North Louisiana	6060	LA	3,524.38	(558.03)	2,966.35	10.00000000%	352.44	2,613.91
G30301	3358494	2022	North Louisiana	6060	LA	2,355.32	(372.93)	1,982.39	10.00000000%	235.53	1,746.86
G30301	3358495	2022	North Louisiana	6060	LA	1,732.61	(274.33)	1,458.28	10.00000000%	173.26	1,285.02
G30301	3358496	2022	North Louisiana	6060	LA	10,396.97	(1,559.55)	8,837.42	10.00000000%	1,039.70	7,797.72
G30301	3358499	2022	North Louisiana	6060	LA	14,642.04	(2,196.30)	12,445.74	10.00000000%	1,464.20	10,981.54
G30301	3358500	2022	North Louisiana	6060	LA	6,653.30	(998.00)	5,655.30	10.00000000%	665.33	4,989.97
G30301	3358512	2022	North Louisiana	6060	LA	5,963.45	(894.52)	5,068.93	10.00000000%	596.35	4,472.59
G30301	3358520	2022	North Louisiana	6060	LA	352.40	(52.86)	299.54	10.00000000%	35.24	264.30
G30301	3358601	2022	North Louisiana	6060	LA	306.41	(45.95)	260.45	10.00000000%	30.64	229.81
G30301	3358641	2022	North Louisiana	6060	LA	3,439.26	(515.69)	2,923.57	10.00000000%	343.93	2,579.64
G30301	3358654	2022	North Louisiana	6060	LA	837.48	(125.62)	711.86	10.00000000%	83.75	628.11
G30301	3358685	2022	North Louisiana	6060	LA	1,300.98	(195.15)	1,105.83	10.00000000%	130.10	975.73
G30301	3359126	2022	North Louisiana	6060	LA	2,295.00	(344.25)	1,950.75	10.00000000%	229.50	1,721.25
G30301	3359360	2022	North Louisiana	6060	LA	6,401.44	(960.21)	5,441.23	10.00000000%	640.14	4,801.09
G30301	3359386	2022	North Louisiana	6060	LA	12,935.66	(1,940.35)	10,995.31	10.00000000%	1,293.57	9,701.74
G30301	3359430	2022	North Louisiana	6060	LA	3,861.88	(579.28)	3,282.60	10.00000000%	386.19	2,896.41
G30301	3359506	2022	North Louisiana	6060	LA	3,276.35	(491.46)	2,784.89	10.00000000%	327.64	2,457.26
G30301	3360687	2023	North Louisiana	6060	LA	9,676.88	(1,209.61)	8,467.27	10.00000000%	967.69	7,499.58
G30301	3361530	2023	North Louisiana	6060	LA	8,308.33	(900.07)	7,408.26	10.00000000%	830.83	6,577.43
G30301	3361557	2023	North Louisiana	6060	LA	15,606.80	(1,690.74)	13,916.06	10.00000000%	1,560.68	12,355.38
G30301	3361685	2023	North Louisiana	6060	LA	6,507.83	(705.01)	5,802.82	10.00000000%	650.78	5,152.04
G30301	3361722	2023	North Louisiana	6060	LA	8,004.01	(867.10)	7,136.91	10.00000000%	800.40	6,336.51
G30301	3361816	2023	North Louisiana	6060	LA	1,698.46	(184.00)	1,514.46	10.00000000%	169.85	1,344.61
G30301	3361827	2023	North Louisiana	6060	LA	4,343.22	(470.51)	3,872.71	10.00000000%	434.32	3,438.39
G30301	3361837	2023	North Louisiana	6060	LA	1,726.43	(187.03)	1,539.40	10.00000000%	172.64	1,366.76
G30301	3361842	2023	North Louisiana	6060	LA	3,420.46	(370.55)	3,049.91	10.00000000%	342.05	2,707.86
G30301	3361878	2023	North Louisiana	6060	LA	8,626.25	(862.62)	7,763.63	10.00000000%	862.63	6,901.01
G30301	3361978	2023	North Louisiana	6060	LA	12,349.29	(1,234.92)	11,114.37	10.00000000%	1,234.93	9,879.44
G30301	3362031	2023	North Louisiana	6060	LA	8,395.24	(839.52)	7,555.72	10.00000000%	839.52	6,716.20
G30301	3362042	2023	North Louisiana	6060	LA	3,248.89	(324.88)	2,924.01	10.00000000%	324.89	2,599.12
G30301	3362061	2023	North Louisiana	6060	LA	2,445.00	(244.50)	2,200.50	10.00000000%	244.50	1,956.00
G30301	3363000	2023	North Louisiana	6060	LA	2,408.41	(233.97)	2,174.44	10.00000000%	240.84	1,933.60
G30301	3363020	2023	North Louisiana	6060	LA	675,014.91	(50,467.40)	624,547.51	10.00000000%	67,501.49	557,046.02
G30301	3371454	2023	North Louisiana	6060	LA	7,786.27	(648.85)	7,137.42	10.00000000%	778.63	6,358.79
G30301	3372044	2023	North Louisiana	6060	LA	2,504,491.89	(936,674.46)			250,449.19	1,317,368.24

Total G30301 SFCA 6060

Adjustment Amount (1,452.77)

To:
Worksheet Adjustment 2024

Adjusted Amortization Amount 248,996.42 @

Σ 1,319,932.18

CenterPoint Energy Arkla
Louisiana Division
EDIT and TCJA Refund Adjustment
For the Test Year Ended June 30, 2024

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	412006	Nat Gas Sales-Res-Protected EDIT Refund	① 200,883.81	(200,884) ②
2	Total FERC 4800		Gas Residential Sale	\$ 200,883.81	\$ (200,884) ②
3	4811	412269	Nat Gas Sales-Comm/Ind-Protected EDIT Re	① \$ 79,647.41	\$ (79,647) ②
4	Total FERC 4811		Gas S Comm Sales	\$ 79,647.41	\$ (79,647) ②
5	4893	421003	Gas Transp Rev-Comm/Ind-Protected EDIT R	① \$ 16,799.83	\$ (16,800) ②
6	Total FERC 4893		Transp Rev-Distrib	\$ 16,799.83	\$ (16,800) ②
7			TOTAL ADJUSTMENT		\$ (297,331)

From:
① Worksheet Adjustment Detail

To:
② Workpaper 2024 Arkla LA FERC Income Statement

CenterPoint Energy Arkia
Louisiana Division
Revenue FERC 4800-4950
For the Test Year Ended June 30, 2024

Source: S4 Flexible Trial Balance

FERC	Account	Sum of 07/2023	Sum of 08/2023	Sum of 09/2023	Sum of 10/2023	Sum of 11/2023	Sum of 12/2023	Sum of 01/2024	Sum of 02/2024	Sum of 03/2024	Sum of 04/2024	Sum of 05/2024	Sum of 06/2024	Sum of Total
4800	412004 Nat Gas Sales-Res-Protected EDT Refund Unbilled	(188.59)	870.81	6,455.86	4,309.00	1,093.64	8,502.46	76,438.11	(20,112.81)	(7,012.09)	(5,493.64)	(4,952.25)	(912.46)	27,344.46
4800	412006 Nat Gas Sales-Res-Protected EDT Refund	3,650.10	3,065.23	3,065.23	3,065.23	3,065.23	3,065.23	3,065.23	3,065.23	3,065.23	3,065.23	3,065.23	3,065.23	(17,662,866.17)
4800	412011 Gas Res-Commodity Billed	(310,491.88)	(264,331.33)	(235,629.29)	(235,629.29)	(235,629.29)	(235,629.29)	(235,629.29)	(235,629.29)	(235,629.29)	(235,629.29)	(235,629.29)	(235,629.29)	(10,722,605.34)
4800	412012 Gas Res-Commodity Billed	(267,233.67)	(267,233.67)	(267,233.67)	(267,233.67)	(267,233.67)	(267,233.67)	(267,233.67)	(267,233.67)	(267,233.67)	(267,233.67)	(267,233.67)	(267,233.67)	(1,111,940.00)
4800	412020 Residential-Customer Charge/Minimum Bill	(1,111,420.00)	(1,111,420.00)	(1,111,420.00)	(1,111,420.00)	(1,111,420.00)	(1,111,420.00)	(1,111,420.00)	(1,111,420.00)	(1,111,420.00)	(1,111,420.00)	(1,111,420.00)	(1,111,420.00)	(4,665,700.00)
4800	412021 Residential-Customer Charge/Minimum Bill	(575,770.76)	(575,770.76)	(575,770.76)	(575,770.76)	(575,770.76)	(575,770.76)	(575,770.76)	(575,770.76)	(575,770.76)	(575,770.76)	(575,770.76)	(575,770.76)	(2,171,624.61)
4800	412022 Nat Gas Sales-Res-WNA	(18.54)	(415.25)	(36.39)	(165.38)	(322,670.94)	(597,354.22)	(4,709,551.42)	(911,198.86)	(1,640.17)	(65.15)	(84.27)	(84.27)	(6,676,431.69)
4800	412023 Residential-Revenue Related Tax Recovered	(85,196.05)	(97,342.07)	(80,482.28)	(107,013.24)	(205,931.25)	(335,600.82)	(646,397.60)	(571,360.31)	(351,837.04)	(234,538.89)	(103,404.80)	(84,277.72)	(2,907,382.07)
4800	412030 Nat Gas Sales-Res-Unbilled WNA													
4800	412047 Nat Gas Sales-Res-EDT Return	1,464.52	1,336.84	1,336.84	1,591.29	3,204.13	6,144.39	23,003.48	68,414.98	32,985.21	21,804.88	12,728.57	9,238.77	183,887.93
4800	412048 Nat Gas Sales-Res-EDT Return	(70.73)	326.56	326.56	410.11	1,615.88	2,420.95	45,510.61	(2,547.97)	(8,212.66)	(6,365.53)	(5,795.19)	(1,067.77)	4,928.34
4800	412049 Nat Gas Sales-Res-Extra, Gas Cost Rec	(598,995.51)	(598,995.51)	(598,995.51)	(598,995.51)	(598,995.51)	(598,995.51)	(598,995.51)	(598,995.51)	(598,995.51)	(598,995.51)	(598,995.51)	(598,995.51)	(2,395,582.04)
4800	412141 Nat Gas Sales-Res-Unbilled Extra, GCR	28,608.22	121,976.33	(134,606.38)	(173,749.10)	(672,474.57)	(1,007,517.02)	(1,281,691.38)	1,603,617.10	559,281.81	1,291,987.75	(1,482,576.14)	(267.45)	335,134.65
4800	412142 Nat Gas Sales-Res-EDT Refund Unbilled													
4800	412143 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412144 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412145 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412146 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412147 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412148 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412149 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412150 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412151 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412152 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412153 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412154 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412155 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412156 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412157 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412158 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412159 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412160 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412161 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412162 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412163 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412164 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412165 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412166 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412167 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412168 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412169 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412170 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412171 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412172 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412173 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412174 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412175 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412176 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412177 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412178 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412179 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412180 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412181 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,278.35	(136,476.14)	(959,644.97)	(960,532.19)	(1,432,696.76)	(1,851,018.60)	2,508,750.36	865,240.51	574,555.87	367,915.50	101,201.68	(223,361.56)
4800	412182 Nat Gas Sales-Res-EDT Refund Unbilled	(65,709.38)	67,321.63	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(64,833.80)	(2,642.48)
4800	412183 Nat Gas Sales-Res-EDT Refund Unbilled	27,054.33	114,27											

CenterPoint Energy Arkla
Louisiana Division
Return on EDIT Adjustment
For the Test Year Ended June 30, 2024

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	\$ 183,087.93	\$ (183,088)
2	Total FERC 4800		Gas Residential Sale	\$ 183,087.93	\$ (183,088) ②
3	4811	412223	Nat Gas Sales-Comm/Ind- EDIT Return	\$ 71,014.87	\$ (71,015)
4	Total FERC 4811		Gas S Comm Sales	\$ 71,014.87	\$ (71,015) ②
5	4893	421152	Gas Transp Rev-Comm/Ind- EDIT Return	\$ (12,037.27)	\$ 12,037
6	Total FERC 4893		Transp Rev-Distrib	\$ (12,037.27)	\$ 12,037 ②
7			TOTAL ADJUSTMENT	\$ 242,065.53	\$ (242,066)

From:
① Worksheet S4 Results

To:
② Workpaper 2024 Arkla LA FERC Income Statement

CenterPoint Energy Arkla
Louisiana Division
Return on EDIT Adjustment
For the Test Year Ended June 30, 2024

Source: S4 Flexible Query TB - North Louisiana Segment

Sum of Total FERC Account	G/L Account	G/L Account Desc	Total
4800	412004	Nat Gas Sales-Res-Protected EDIT Refund Unbilled	2,734.46
	412020	Residential-Customer Charge/Minimum Bill	(14,605,570.00)
	412021	Nat Gas Sales-Res-Distribution Chg	(22,817,824.61)
	412022	Nat Gas Sales-Res-WNA	(4,676,431.69)
	412024	Residential-Revenue Related Taxes Recovered	(2,907,382.07)
	412047	Nat Gas Sales-Res- EDIT Return	183,087.93
	412048	Nat Gas Sales-Res- EDIT Return Unbilled	4,928.34
	412800	Gas Sales-Res Gas Cost Rec Unbilled	(223,361.56)
	412806	Gas Sales-Unbilled-Res Customer Charge	(104,344.33)
	412807	Gas Sales-Unbilled-Res Distrib Charge	(147,025.05)
	412808	Gas Sales-Unbilled-Res Tax Recovery	(3,714.57)
	412011	Gas-Res-Commodity Billed	(17,682,846.17)
	412012	Nat Gas Sales-Res-Demand Billed	(10,722,609.34)
	412030	Nat Gas Sales-Res-Unbilled WNA	0.00
	412099	Nat Gas Sales-Res-Extra. Gas Cost Rec	(19,541,577.40)
	412141	Nat Gas Sales-Res-Unbill Extra. GCR	335,434.65
	412006	Nat Gas Sales-Res-Protected EDIT Refund	200,883.81
4800 Total			(92,705,617.60)
4811	412223	Nat Gas Sales-Comm/Ind- EDIT Return	71,014.87
	412242	Nat Gas Sales-Comm/Ind-WNA	(1,763,237.02)
	412251	Nat Gas Sales-Comm/Ind-Unbilled WNA	0.00
	412269	Nat Gas Sales-Comm/Ind-Protected EDIT Refund	79,647.41
	412275	Nat Gas Sales-Comm/Ind-Protected EDIT Ref Unbilled	1,633.41
	412276	Nat Gas Sales-Comm/Ind- EDIT Return Unbilled	3,008.42
	412801	Gas Sales-Unbilled-S Comm Gas Cost Rec	(152,982.30)
	412809	Gas Sales-Unbill-Small Comm Cust Chrg	(8,588.81)
	412816	Gas Sales-Unbill-Small Comm Dist Chrg	(103,783.40)
	412235	Nat Gas Sales-Comm/Ind-Commod Billed	(6,893,370.43)
	412236	Nat Gas Sales-Comm/Ind-Demand Billed	(4,330,158.99)
	412237	Nat Gas Sales-Comm/Ind-LUFG Billed	0.00
	412240	Nat Gas Sales-Comm/Ind-Cust Chg	(1,528,288.00)
	412241	Nat Gas Sales-Comm/Ind-Dist Chg	(10,354,125.15)
	412245	Nat Gas Sales-Comm/Ind-Fran Tax Rec	(1,121,197.61)
	412278	Nat Gas Sales-Comm/Ind-Extra. GCR	(7,652,398.73)
	412279	NatGasSalesComm/IndUnbilledExtraGsCstRec	213,012.95
4811 Total			(33,539,813.38)
4893	421007	Gas Transp Unbilled Protected EDIT refund	1,574.17
	421098	Transport Unbilled Customer Charge	0.00
	421145	Transp UB Distribution Charge	252,880.07
	421146	Transp UB Admin Charge	135.00
	421153	Gas Transportation-Comm- EDIT Return Unbilled	6,701.03
	421003	Gas Transp Rev-Comm/Ind-Protected EDIT Refund	16,799.83
	421015	Gas Transp Rev-Comm/Ind-Telemetry Chg	(60,195.00)
	421030	Gas Transp Rev-Comm/Ind-Cust Chg	(429,248.00)
	421031	Gas Transp Rev-Comm/Ind-Admin Chg	(332,000.00)
	421032	Gas Transp Rev-Comm/Ind-Distrib Chg	(9,612,952.81)
	421152	Gas Transp Rev-Comm/Ind- EDIT Return	(12,037.27)
4893 Total			(10,168,342.98)
Grand Total			(136,413,773.96)

Σ 242,065.53

To:
Worksheet Summary Return on EDIT