

CenterPoint Energy Minnesota Gas
Revenue Requirements Summary - Minnesota Jurisdiction
Test Year Ending December 31, 2024
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 1

Line No.	Description	CPE Proposed Revenue Deficiency Initial Petition		Settlement Proposed Revenue Deficiency	
		(a)		(b)	
1	Average Rate Base	\$2,179,583	1/	\$2,166,104	2/
2	Rate of Return	7.55%	1/	7.07%	3/
3	Required Operating Income	\$164,559	1/	\$153,144	4/
4	Operating Income (including AFUDC)	\$104,255	1/	\$109,837	5/
5	Income Deficiency	\$60,304	1/	\$43,306	6/
6	Gross Revenue Conversion Factor	1.4034	1/	1.4034	1/
7	Gross Revenue Deficiency (Surplus)	\$84,631	1/	\$60,776	7/
8	Increase or (Decrease) in Gross Revenue Deficiency			(\$23,855)	8/
1/	CPE's General Rate Petition, Volume 1 of 2, Schedule A-1.				
2/	Attachment A, Page 2 - Line No. 36				
3/	Settlement				
4/	Calculated; Lines (1) x (2).				
5/	Attachment A, Page 4- Line No. 32				
6/	Calculated: Lines (3) - (4).				
7/	Calculated; Lines (5) x (6).				
8/	Calculated; Line (7) Columns (b) - (a).				

CenterPoint Energy Minnesota Gas
Rate Base Summary - Minnesota Jurisdiction
Test Year Ending December 31, 2024
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 2

Line No.	Description	CPE Proposed Rate Base Initial Petition 1/	Adjustments 2/	Settlement Position 3/
		(a)	(b)	(c)
PLANT IN SERVICE				
1	Intangible	\$33,015	\$0	\$33,015
2	Production	\$42,902	(\$13,771)	\$29,131
3	Underground Storage	\$26,876	\$0	\$26,876
4	Other Storage	\$31,805	\$0	\$31,805
5	Distribution	\$3,458,247	\$0	\$3,458,247
6	General	<u>\$342,907</u>	<u>\$0</u>	<u>\$342,907</u>
7	Total Plant In Service	\$3,935,752	(\$13,771)	\$3,921,981
RESERVE FOR DEPRECIATION				
8	Intangible	\$967	\$0	\$967
9	Production	\$23,824	\$2,438	\$26,262
10	Underground Storage	\$23,983	\$0	\$23,983
11	Other Storage	\$15,256	\$0	\$15,256
12	Distribution	\$1,157,910	\$0	\$1,157,910
13	General	<u>\$145,973</u>	<u>\$0</u>	<u>\$145,973</u>
14	Total Reserve For Depreciation	\$1,367,913	\$2,438	\$1,370,351
NET PLANT IN SERVICE				
15	Intangible	\$32,048	\$0	\$32,048
16	Production	\$19,078	(\$16,209)	\$2,869
17	Underground Storage	\$2,893	\$0	\$2,893
18	Other Storage	\$16,549	\$0	\$16,549
19	Distribution	\$2,300,337	\$0	\$2,300,337
20	General	<u>\$196,934</u>	<u>\$0</u>	<u>\$196,934</u>
21	Total Net Plant In Service	\$2,567,839	(\$16,209)	\$2,551,630
OTHER RATE BASE ITEMS				
22	Construction Work in Progress	\$0	\$0	\$0
23	Net Acquisition Adjustment	\$0	\$0	\$0
24	Gas Storage Inventory - Non Current	\$177	\$0	\$177
25	Customer Advances and Deposits	\$0	\$0	\$0
26	Accumulated Deferred Income Taxes	(\$449,130)	\$638	(\$448,492)
Working Capital:				
27	Materials & Supplies	\$22,064	\$0	\$22,064
28	Gas Storage Inventory - Current	\$19,699	\$0	\$19,699
29	Liquified Natural Gas Stored	\$1,463	\$0	\$1,463
30	Liquified Petroleum (Propane) Gas	\$7,035	\$0	\$7,035
31	Prepayments	\$4,776	\$0	\$4,776
32	Other Rate Base Debits & Credits	(\$9,579)	(\$2,220)	(\$11,799)
33	Cash Working Capital	<u>\$15,239</u>	<u>\$4,312</u>	<u>\$19,551</u>
34	Total Working Capital	\$60,697	\$4,312	\$62,789
35	Total Other Rate Base Items	<u>(\$388,256)</u>	<u>\$2,730</u>	<u>(\$385,526)</u>
36	TOTAL AVERAGE RATE BASE (lines 21-33)	<u>\$2,179,583</u>	<u>(\$13,479)</u>	<u>\$2,166,104</u>

1/ CenterPoint Energy's General Rate Petition, Volume 1 of 2, Schedule B-2(a).

2/ Attachment A, Page 3 - Line No. 36

3/ Calculated; Columns (a) + (b).

CenterPoint Energy Minnesota Gas
Rate Base Adjustments - Minnesota Jurisdiction
Test Year Ending December 31, 2024
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 3

Line No.	Description	BOY Net Plant Adj.	1/ Adj.	Prepaid Pension Adj.	2/ Adj.	CWC Impact of Adjustments Adj.	3/ Adj.	Settlement Adj.	4/ Adj.
		(a)		(b)		(c)		(d)	
	PLANT IN SERVICE								
1	Intangible							\$0	
2	Production	(\$13,771)						(\$13,771)	
3	Underground Storage							\$0	
4	Other Storage							\$0	
5	Distribution							\$0	
6	General							\$0	
7	Total Plant In Service	(\$13,771)		\$0		\$0		(\$13,771)	
	RESERVE FOR DEPRECIATION								
8	Intangible							\$0	
9	Production	\$2,438						\$2,438	
10	Underground Storage							\$0	
11	Other Storage							\$0	
12	Distribution							\$0	
13	General							\$0	
14	Total Reserve For Depreciation	\$2,438		\$0		\$0		\$2,438	
	NET PLANT IN SERVICE								
15	Intangible	\$0		\$0		\$0		\$0	
16	Production	(\$16,209)		\$0		\$0		(\$16,209)	
17	Underground Storage	\$0		\$0		\$0		\$0	
18	Other Storage	\$0		\$0		\$0		\$0	
19	Distribution	\$0		\$0		\$0		\$0	
20	General	\$0		\$0		\$0		\$0	
21	Total Net Plant In Service	(\$16,209)		\$0		\$0		(\$16,209)	
	OTHER RATE BASE ITEMS:								
22	Construction Work in Progress							\$0	
23	Net Acquisition Adjustment							\$0	
24	Gas Storage Inventory - Non Current							\$0	
25	Customer Advances and Deposits							\$0	
26	Accumulated Deferred Income Taxes			\$638				\$638	
	Working Capital:								
27	Materials & Supplies							\$0	
28	Gas Storage Inventory - Current							\$0	
29	Liquified Natural Gas Stored							\$0	
30	Liquified Petroleum (Propane) Gas							\$0	
31	Prepayments							\$0	
32	Other Rate Base Debits & Credits	\$0		(\$2,220)				(\$2,220)	
33	Cash Working Capital					\$4,312		\$4,312	
34	Total Working Capital	\$0		(\$2,220)		\$4,312		\$2,092	
35	Total Other Rate Base Items	\$0		(\$1,582)		\$4,312		\$2,730	
36	TOTAL AVERAGE RATE BASE	(\$16,209)		(\$1,582)		\$4,312		(\$13,479)	

1/ Ex. DOC _____ (Johnson Direct)
2/ Ex. DOC _____ (Johnson Direct)
3/ Attachment A, Page 7 - Line No. 18
4/ Sum of Columns a -d

CenterPoint Energy Minnesota Gas
Operating Income Summary - Minnesota Jurisdiction
Test Year Ending December 31, 2024
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 4

Line No.	Description	CPE Initial Petition (a)	1/ Adjustments (b)	2/ Settlement Position (c)	3/
UTILITY OPERATING REVENUES					
Sales of Gas					
1	Residential	\$760,313	\$0	\$760,313	
2	Commercial & Industrial	430,529	0	430,529	
3	Total Firm	<u>\$1,190,842</u>	<u>\$0</u>	<u>\$1,190,842</u>	
4	Duel Fuel	74,866	0	74,866	
5	Transportation	33,450	0	33,450	
6	Other	1,387	0	1,387	
7	Less: Franchise fees		0	0	
8	Total Sales	<u>\$1,300,545</u>	<u>\$0</u>	<u>\$1,300,545</u>	
9	Late Payment Charges	3,649	0	3,649	
10	Other Operating Revenue	0	460	460	
11	Total Operating Revenues	<u>\$1,304,194</u>	<u>\$460</u>	<u>\$1,304,654</u>	
UTILITY OPERATING EXPENSES					
12	Cost of Gas Purchased	808,159	0	808,159	
13	Production	1,237	0	1,237	
14	Other Gas Supply	0	0	0	
15	Underground Storage	1,212	0	1,212	
16	Other Storage	1,120	0	1,120	
17	Distribution & Utilization	38,347	0	38,347	
18	Customer Accounting	30,292	0	30,292	
19	Customer Service & Information	51,232	0	51,232	
20	Sales	361	0	361	
21	Administrative & General	55,474	(1,117)	54,357	
22	Maintenance	18,118	0	18,118	
23	Total Operation & Maintenance	<u>\$1,005,552</u>	<u>(1,117)</u>	<u>\$1,004,435</u>	
24	Depreciation & Amortization	134,163	(514)	133,649	
25	Federal & State Income Taxes	20,872	2,960	23,832	
26	Deferred Income Taxes	0	0	0	
27	Investment Tax Credit Adjustment	0	0	0	
28	Other Taxes	39,352	(6,452)	32,900	
29	Total Operating Expenses	<u>\$1,199,939</u>	<u>(5,122)</u>	<u>\$1,194,817</u>	
30	Net Operating Income Before AFUDC	<u>\$104,255</u>	<u>\$5,582</u>	<u>\$109,837</u>	
31	AFUDC	0	0	0	
32	Total Utility Operating Income Available	<u><u>\$104,255</u></u>	<u><u>\$5,582</u></u>	<u><u>\$109,837</u></u>	

- 1/ CPE's General Rate Petition, Volume 1 of 2, Schedule C-1, Information Requirements.
2/ Attachment A, Page 5 - Line No. 32
3/ Calculated; Column (a) + Column (b).

Line No.	Description	Depreciation Expense Adj. 1/ (a)	Property Tax Expense Adj. /2 (b)	Property Tax Rider Adj. 3/ (c)	Other Revenues Adj. 4/ (d)	LNG Sales Margin Adj. 5/ (e)	STI Adj. 6/ (f)	Top Ten Executive Adj. 7/ (g)	Rate Case Expense Adj. 8/ (h)	Board of Directors Adj. 9/ (i)	AGA Dues Adj. 10/ (j)	MUI Adj. 11/ (k)	Chamber of Commerce Adj. 12/ (l)	MN Business Partnership Adj. 13/ (m)	AESL Adj. 14/ (n)	GG, Target, Mels Sports Adj. 15/ (o)	T&E Alcohol Adj. 16/ (p)	ESC Adj. 17/ (q)	MN Blue Flame Adj. 18/ (r)	Greater Mankato Growth Adj. 19/ (s)	Resilient Adj. 20/ (t)	Interest Synch Adj. 21/ (u)	Adjustments 22/ (v)
UTILITY OPERATING REVENUES																							
Sales of Gas																							
1	Residential																						0
2	Commercial & Industrial																						0
3	Total Firm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
4	Duel Fuel																						0
5	Transportation																						0
6	Other																						0
7	Less: Franchise fees																						0
8	Total Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
9	Late Payment Charges																						0
10	Other Operating Revenue				381	79																	460
11	Total Operating Revenues	\$0	\$0	\$0	\$381	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
UTILITY OPERATING EXPENSES																							
12	Cost of Gas Purchased																						0
13	Production																						0
14	Other Gas Supply																						0
15	Underground Storage																						0
16	Other Storage																						0
17	Distribution & Utilization																						0
18	Customer Accounting																						0
19	Customer Service & Information																						0
20	Sales																						0
21	Administrative & General	0					(222)	(200)	(344)	(143)	(107)	(12)	(8)	(24)	(38)	(1)	(1)	(7)	(5)	(2)	(5)		(1,117)
22	Maintenance																		0	0			0
23	Total Operation & Maintenance	\$0	\$0	\$0	\$0	\$0	(222)	(200)	(344)	(143)	(107)	(12)	(8)	(24)	(38)	(1)	(1)	(7)	(5)	(2)	(5)	\$0	(1,117)
24	Depreciation & Amortization	(514)																					(514)
25	Federal & State Income Taxes	23/ 148	1,839	15	110	23	64	57	99	41	31	3	2	7	11	0	0	2	1	1	1	505	2,960
26	Deferred Income Taxes																						0
27	Investment Tax Credit Adjustment																						0
28	Other Taxes		(6,400)	(52)																			(6,452)
29	Total Operating Expenses	(\$366)	(\$4,561)	(\$37)	\$110	\$23	(\$158)	(\$143)	(\$245)	(\$102)	(\$76)	(\$9)	(\$6)	(\$17)	(\$27)	(\$1)	(\$0)	(\$5)	(\$3)	(\$1)	(\$4)	\$505	(\$5,122)
30	Net Operating Income Before AFUDC	\$366	\$4,561	\$37	\$271	\$56	\$158	\$143	\$245	\$102	\$76	\$9	\$6	\$17	\$27	\$1	\$0	\$5	\$3	\$1	\$4	(\$505)	\$5,582
31	AFUDC																						0
32	Total Utility Operating Income Available	\$366	\$4,561	\$37	\$271	\$56	\$158	\$143	\$245	\$102	\$76	\$9	\$6	\$17	\$27	\$1	\$0	\$5	\$3	\$1	\$4	(\$505)	\$5,582

1/ Ex. DOC-___ (Johnson Direct)
2/ Ex. DOC-___ (Uphus Direct)
3/ Ex. DOC-___ (Uphus Direct)
4/ Ex. DOC-___ (Uphus Direct)
5/ Ex. DOC-___ (Uphus Direct)
6/ Ex. DOC-___ (Golden Direct) & Ex. OAG-___ (Lebens Direct)
7/ Ex. DOC-___ (Golden Direct) & Ex. OAG-___ (Lebens Direct)

8/ Ex. DOC-___ (Golden Direct) & Ex. OAG-___ (Lee Direct)
9/ Ex. OAG-___ (Lebens Direct)
10/ Ex. OAG-___ (Lee Direct)
11/ Ex. OAG-___ (Lee Direct)
12/ Ex. OAG-___ (Lee Direct)
13/ Ex. OAG-___ (Lee Direct)
14/ Ex. OAG-___ (Lee Direct)

15/ Ex. OAG-___ (Lee Direct)
16/ Ex. OAG-___ (Lee Direct)
17/ Ex. CUB-___ (Weinmann Direct)
18/ Ex. CUB-___ (Weinmann Direct)
19/ Ex. CUB-___ (Weinmann Direct)
20/ Ex. CUB-___ (Weinmann Direct)
21/ Attachment A, Page 6

22/ Sum of Columns a - u
23/ (Line 11 - Line 23 - Line 24 - Line 28) X composite tax rate (Fed/State)

CenterPoint Energy Minnesota Gas
Interest Synchronization Adjustment
Test Year Ending December 31, 2024
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 6

<u>Line No.</u>			
1	Rate Base	\$2,166,104	1/
2	CP Weighted Cost of Debt	0.0214	2/
3	Interest	\$46,355	3/
4	CP Interest in Original Filing	\$48,112	4/
5	Interest Deduction Adj.	(\$1,757)	5/
6	Taxable Income Adj.	\$1,757	6/
7	Tax Rate	0.2874	7/
8	Interest Sync (Income Tax) Adjustment	\$505	8/
1/	Attachment A, Page 2		
2/	Ex. CP-____ Volume 1, Schedule D-1(a)		
3/	Lines (1) x (2).		
4/	Ex. CP-____ Vol. 1, Schedule C-3(a) (Initial Filing).		
5/	Lines (3) - (4).		
6/	0 - [Line (5)].		
7/	Ex. CP-____ Volume 1, Schedule F-1		
8/	Lines (6) x (7).		

CenterPoint Energy Minnesota Gas
Expense Adjustments to Cash Working Capital - Minnesota Jurisdiction
Test Year Ending December 31, 2024
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 7

Line No.	Description	CP Operating Expense 1/	Expense Adjustments 2/	Test Year Expenses 3/	per Day at 365 Days per Year 4/	Expense Lag Days 1/	Revenue Lead Days	Float Lag Days	Net Days 5/	Net Revenue Lag Dollars	CP Net Revenue Lag Dollars 1/	CWC Adjustment 7/
		(b)	(b)	(c)	(d)	(e.1)	(e.2)	(e.3)	(f)	(g)	(h)	(i)
1	Cost of Gas	\$808,158,925	\$0	\$808,158,925	\$2,214,134	-36.9	53.84	(0.53)	16.4	\$36,329,232 6/	\$36,329,231	\$1
2	Cost of Propane	213,089	\$0	\$213,089	\$584	-20.8	53.84	(0.53)	32.5	\$18,978 6/	\$18,957	\$21
3	Salaries and Wages	71,084,369	(\$422,000)	\$70,662,369	\$193,596	-30.4	53.84	(0.53)	22.9	\$4,434,862 6/	\$4,461,347	(\$26,485)
4	Self-insured Medical/Dental	7,678,745	\$0	\$7,678,745	\$21,038	-21.2	53.84	(0.53)	32.1	\$675,474 6/	\$675,474	\$0
5	Bad Debts	4,878,351	\$0	\$4,878,351	\$13,365	-80.1	53.84	(0.53)	(26.8)	(\$358,086) 6/	(\$358,086)	(\$0)
6	Allocation from Parent	23,158,099	\$0	\$23,158,099	\$63,447	-29.1	53.84	(0.53)	24.2	\$1,535,913 6/	\$1,535,913	\$0
7	Injuries & Damages Premiums	4,984,798	\$0	\$4,984,798	\$13,657	-29.1	53.84	(0.53)	24.2	\$330,606 6/	\$330,606	\$0
8	Pension Accrual	945,542	\$0	\$945,542	\$2,591	-182.5	53.84	(0.53)	(129.2)	(\$334,676) 6/	(\$334,676)	\$0
9	FAS 106 (Retiree Medical) Accrual	148,512	\$0	\$148,512	\$407	-182.5	53.84	(0.53)	(129.2)	(\$52,566) 6/	(\$52,566)	\$0
10	Other O&M Expense	81,935,191	(\$695,225)	\$81,239,966	\$222,575	-33.5	53.84	(0.53)	19.8	\$4,408,742 6/	\$4,446,471	(\$37,729)
	Taxes:											
11	Current Federal	28,032,045	(\$4,519,487)	\$23,512,558	\$64,418	-37.5	53.84	(0.53)	15.8	\$1,018,311 6/	\$1,214,047	(\$195,736)
12	Current State	8,305,408	(\$2,338,241)	\$5,967,167	\$16,348	-29.8	53.84	(0.53)	23.5	\$384,316 1/	\$534,911	(\$150,595)
13	Real Estate	3,481,236	\$0	\$3,481,236	\$9,538	-397	53.84	(0.53)	(343.7)	(\$3,278,009) 1/	(\$3,278,010)	\$1
14	Property	46,250,713	(\$6,451,800)	\$39,798,913	\$109,038	-320.5	53.84	(0.53)	(267.2)	(\$29,134,127) 1/	(\$33,857,058)	\$4,722,931
15	Payroll and Other	4,401,392	\$0	\$4,401,392	\$12,059	-33.5	53.84	(0.53)	19.8	\$238,855	\$238,855	\$0
16	Cash Working Capital Operating Exp.	<u>\$1,093,656,415</u>	<u>(\$14,426,753)</u>	<u>\$1,079,229,662</u>						<u>\$16,217,829</u>	<u>\$11,905,416</u>	<u>\$4,312,413</u>
17	Cash Working Capital - Tax Collections									3,333,615	3,333,615	\$0
18	Total Cash Working Capital (line 18 + line 17)									<u><u>\$19,551,444</u></u>	<u><u>\$15,239,031</u></u>	<u><u>\$4,312,413</u></u>

1/ Ex. CP-____ Schedule 14, Workpapers 1, 8 (Sudbury workpapers)

2/ Attachment A, Page 8

3/ Columns (a) + (b).

4/ Columns (c) / (365).

5/ Columns (e.1) + (e.2) + (e.3)

6/ Columns (d) x (f).

7/ Columns (g) - (h).

CenterPoint Energy Minnesota Gas
Adjustments to Cash Working Capital
Test Year Ending December 31, 2024
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Docket No. G008/GR-23-173
Attachment A
Page 8

Line No.	Description	Prop. Tax Expense 1/	Prop Tax Tracker	STI 1/	Top Ten Executive 1/	Intervenor Comp 1/	Rate Case Expense 1/	Board of Directors 1/	Dues & T&E 1/	Income Taxes	Adjustments 2/
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Base Cost of Gas										0
2	Cost of Propane										0
3	Salaries and Wages			(222)	(200)						(422)
4	Self-insured Medical/Dental										0
5	Bad Debts										0
6	Allocation from Parent										0
7	Injuries & Damages Premiums										0
8	Pension Accrual										0
9	FAS 106 (Retiree Medical) Accrual										0
10	Other O&M Expense						(344)	(143)	(208)		(695)
11	Taxes:										0
12	Current Federal									(4,519)	(4,519)
13	Current State									(2,338)	(2,338)
14	Real Estate										0
15	Property	(6,400)	(52)								(6,452)
16	Payroll and Other										0
17	Cash Working Capital - Tax Collections										0
18	Total Expenses	(6,400)	(52)	(222)	(200)	0	(344)	(143)	(208)	(6,858)	(14,427)

1/ Attachment 1, Page 5

2/ Sum of Columns (a) through (i).

CenterPoint Energy Minnesota Gas
Revenue Requirements Summary - Minnesota Jurisdiction
Plan Year Ending December 31, 2025
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 9

Line No.	Description	CPE Proposed Revenue Deficiency Initial Petition		Settlement Proposed Revenue Deficiency	
		(a)		(b)	
1	Average Rate Base	\$2,351,640	1/	\$2,336,753	2/
2	Rate of Return	7.52%	1/	7.07%	3/
3	Required Operating Income	\$176,843	1/	\$165,208	4/
4a	Operating Income (including AFUDC)	\$139,945	1/	\$151,815	5/
4b	2024 Revenue Adjustment Carryforward	(\$23,855)		(\$23,855)	5a/
4c	Tax Effect of 2024 Revenue Adjustment	\$6,856		\$6,856	
4d	Operating Income Adjusted for 2024 Rev. Adj	\$122,946		\$134,816	
5	Income Deficiency	\$53,897	1/	\$30,392	6/
6	Gross Revenue Conversion Factor	1.4034	1/	1.4034	1/
7	Gross Revenue Deficiency (Surplus)	\$75,638	1/	\$42,653	7/

- 1/ CPE's General Rate Petition, Volume 1 of 2, Schedule A-1.
2/ Attachment 1, Page 10 - Line No. 36
3/ Settlement
4/ Calculated; Lines (1) x (2).
5/ Attachment 1, Page 12- Line No. 32
5a/ Attachment 1, Page 1 - Line 8
6/ Calculated: Lines (3) - (4d).
7/ Calculated; Lines (5) x (6).

CenterPoint Energy Minnesota Gas
Rate Base Summary - Minnesota Jurisdiction
Plan Year Ending December 31, 2025
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 10

Line No.	Description	CPE Proposed Rate Base Initial Petition 1/	Adjustments 2/	Settlement Position
		(a)	(b)	(c)
PLANT IN SERVICE				
1	Intangible	\$39,931	(\$13,164)	\$26,767
2	Production	\$45,543	\$0	\$45,543
3	Underground Storage	\$28,826	\$0	\$28,826
4	Other Storage	\$45,276	\$0	\$45,276
5	Distribution	\$3,678,115	\$0	\$3,678,115
6	General	\$366,074	\$0	\$366,074
7	Total Plant In Service	\$4,203,765	(\$13,164)	\$4,190,601
RESERVE FOR DEPRECIATION				
8	Intangible	\$1,744	\$2,075	\$3,819
9	Production	\$24,304	\$0	\$24,304
10	Underground Storage	\$24,327	\$0	\$24,327
11	Other Storage	\$12,610	\$0	\$12,610
12	Distribution	\$1,245,213	\$0	\$1,245,213
13	General	\$155,904	\$0	\$155,904
14	Total Reserve For Depreciation	\$1,464,102	\$2,075	\$1,466,177
NET PLANT IN SERVICE				
15	Intangible	\$38,187	(\$15,239)	\$22,948
16	Production	\$21,239	\$0	\$21,239
17	Underground Storage	\$4,499	\$0	\$4,499
18	Other Storage	\$32,666	\$0	\$32,666
19	Distribution	\$2,432,902	\$0	\$2,432,902
20	General	\$210,170	\$0	\$210,170
21	Total Net Plant In Service	\$2,739,663	(\$15,239)	\$2,724,424
OTHER RATE BASE ITEMS				
22	Construction Work in Progress	\$0	\$0	\$0
23	Net Acquisition Adjustment	\$0	\$0	\$0
24	Gas Storage Inventory - Non Current	\$177	\$0	\$177
25	Customer Advances and Deposits	\$0	\$0	\$0
26	Accumulated Deferred Income Taxes	(\$453,950)	\$721	(\$453,229)
Working Capital:				
27	Materials & Supplies	\$22,064	\$0	\$22,064
28	Gas Storage Inventory - Current	\$24,135	\$0	\$24,135
29	Liquified Natural Gas Stored	\$1,439	\$0	\$1,439
30	Liquified Petroleum (Propane) Gas	\$7,052	\$0	\$7,052
31	Prepayments	\$5,093	(\$2,507)	\$2,586
32	Other Rate Base Debits & Credits	(\$7,907)	(\$1,534)	(\$9,441)
33	Cash Working Capital	\$13,874	\$3,672	\$17,546
34	Total Working Capital	\$65,750	\$3,672	\$65,381
35	Total Other Rate Base Items	(\$388,023)	\$352	(\$387,671)
36	TOTAL AVERAGE RATE BASE (lines 21-33)	\$2,351,640	(\$14,887)	\$2,336,753

1/ CenterPoint Energy's General Rate Petition, Volume 1 of 2, Schedule B-2(a).

2/ Attachment A, Page 11 - Line No. 36

3/ Calculated; Columns (a) + (b).

Rate Base Adjustments - Minnesota Jurisdiction
Plan Year Ending December 31, 2025
(\$000s)

Line No.	Description	BOY Net Plant (a)	1/ Prepaid Pension (b)	2/ GAP (c)	3/ CWC Impact of Adjustments (d)	4/ Adj. (e)	5/
PLANT IN SERVICE							
1	Intangible	(\$13,164)				(\$13,164)	
2	Production					\$0	
3	Underground Storage					\$0	
4	Other Storage					\$0	
5	Distribution					\$0	
6	General					\$0	
7	Total Plant In Service	(\$13,164)	\$0	\$0	\$0	(\$13,164)	
RESERVE FOR DEPRECIATION							
8	Intangible	\$2,075				\$2,075	
9	Production					\$0	
10	Underground Storage					\$0	
11	Other Storage					\$0	
12	Distribution					\$0	
13	General					\$0	
14	Total Reserve For Depreciation	\$2,075	\$0	\$0	\$0	\$2,075	
NET PLANT IN SERVICE							
15	Intangible	(\$15,239)	\$0	\$0	\$0	(\$15,239)	
16	Production	\$0	\$0	\$0	\$0	\$0	
17	Underground Storage	\$0	\$0	\$0	\$0	\$0	
18	Other Storage	\$0	\$0	\$0	\$0	\$0	
19	Distribution	\$0	\$0	\$0	\$0	\$0	
20	General	\$0	\$0	\$0	\$0	\$0	
21	Total Net Plant In Service	(\$15,239)	\$0	\$0	\$0	(\$15,239)	
OTHER RATE BASE ITEMS:							
22	Construction Work in Progress					\$0	
23	Net Acquisition Adjustment					\$0	
24	Gas Storage Inventory - Non Current					\$0	
25	Customer Advances and Deposits					\$0	
26	Accumulated Deferred Income Taxes		\$721			\$721	
Working Capital:							
27	Materials & Supplies					\$0	
28	Gas Storage Inventory - Current					\$0	
29	Liquified Natural Gas Stored					\$0	
30	Liquified Petroleum (Propane) Gas					\$0	
31	Prepayments		(\$2,507)			(\$2,507)	
32	Other Rate Base Debits & Credits			(\$1,534)		(\$1,534)	
33	Cash Working Capital				\$3,672	\$3,672	
34	Total Working Capital	\$0	(\$2,507)	(\$1,534)	\$3,672	(\$369)	
35	Total Other Rate Base Items	\$0	(\$1,786)	(\$1,534)	\$3,672	\$352	
36	TOTAL AVERAGE RATE BASE	(\$15,239)	(\$1,786)	(\$1,534)	\$3,672	(\$14,887)	

Rate Base Adjustments - Minnesota Jurisdiction

Plan Year Ending December 31, 2025

(\$000s)

- 1/ Ex. DOC _____ (Johnson Direct)
- 2/ Ex. DOC _____ (Johnson Direct)
- 3/ Ex. DOC _____ (Johnson Direct)
- 4/ Ex. DOC _____ (Johnson Direct)
- 5/ Sum of Columns a -d

CenterPoint Energy Minnesota Gas
Operating Income Summary - Minnesota Jurisdiction
Plan Year Ending December 31, 2025
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 12

Line No.	Description	CP (a)	1/ Adjustments (b)	2/ Settlement Position (c)	3/
UTILITY OPERATING REVENUES					
Sales of Gas					
1	Residential	\$829,822	\$0	\$829,822	
2	Commercial & Industrial	449,107	0	449,107	
3	Total Firm	<u>\$1,278,929</u>	<u>\$0</u>	<u>\$1,278,929</u>	
4	Duel Fuel	77,401	0	77,401	
5	Transportation	36,452	0	36,452	
6	Other	1,376	0	1,376	
7	Less: Franchise fees		0	0	
8	Total Sales	<u>\$1,394,158</u>	<u>\$0</u>	<u>\$1,394,158</u>	
9	Late Payment Charges	3,791	0	3,791	
10	Other Operating Revenue	0	414	414	
11	Total Operating Revenues	<u>\$1,397,949</u>	<u>\$414</u>	<u>\$1,398,363</u>	
UTILITY OPERATING EXPENSES					
12	Cost of Gas Purchased	812,990	0	812,990	
13	Production	1,266	0	1,266	
14	Other Gas Supply	0	0	0	
15	Underground Storage	1,240	0	1,240	
16	Other Storage	1,134	0	1,134	
17	Distribution & Utilization	38,393	0	38,393	
18	Customer Accounting	33,051	0	33,051	
19	Customer Service & Information	54,729	0	54,729	
20	Sales	372	0	372	
21	Administrative & General	57,105	(10,066)	47,039	
22	Maintenance	18,480	0	18,480	
23	Total Operation & Maintenance	<u>\$1,018,760</u>	<u>(10,066)</u>	<u>\$1,008,694</u>	
24	Depreciation & Amortization	162,932	(483)	162,449	
25	Federal & State Income Taxes	33,594	5,545	39,139	
26	Deferred Income Taxes	0	0	0	
27	Investment Tax Credit Adjustment	0	0	0	
28	Other Taxes	42,718	(6,452)	36,266	
29	Total Operating Expenses	<u>\$1,258,004</u>	<u>(11,456)</u>	<u>\$1,246,548</u>	
30	Net Operating Income Before AFUDC	<u>\$139,945</u>	<u>\$11,870</u>	<u>\$151,815</u>	
31	AFUDC	0	0	0	
32	Total Utility Operating Income Available	<u><u>\$139,945</u></u>	<u><u>\$11,870</u></u>	<u><u>\$151,815</u></u>	

- 1/ CPE's General Rate Petition, Volume 1 of 2, Schedule C-1, Information Requirements.
2/ Attachment A, Page 13 - Line No. 32
3/ Calculated; Column (a) + Column (b).

CenterPoint Energy Minnesota Gas
Interest Synchronization Adjustment
Plan Year Ending December 31, 2025
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 14

<u>Line No.</u>			
1	Rate Base	\$2,336,753	1/
2	CP Weighted Cost of Debt	0.0211	2/
3	Interest	\$49,305	3/
4	CP Interest in Original Filing	\$51,183	4/
5	Interest Deduction Adj.	(\$1,878)	5/
6	Taxable Income Adj.	\$1,878	6/
7	Tax Rate	0.2874	7/
8	Interest Sync (Income Tax) Adjustment	\$540	8/

- 1/ Attachment A, Page 10
- 2/ Ex. CP-____ Volume 1, Schedule D-1(a)
- 3/ Lines (1) x (2).
- 4/ Ex. CP-____ Vol. 1, Schedule C-3(a) (Initial Filing).
- 5/ Lines (3) - (4).
- 6/ 0 - [Line (5)].
- 7/ Ex. CP-____ Volume 1, Schedule F-1
- 8/ Lines (6) x (7).

CenterPoint Energy Minnesota Gas
Expense Adjustments to Cash Working Capital - Minnesota Jurisdiction
Plan Year Ending December 31, 2025
(\$000s)

Docket No. G008/GR-23-173
Attachment A
Page 15

Line No.	Description	CP Operating Expense 1/	Expense Adjustments 2/	Test Year Expenses 3/	per Day at 365 Days per Year 4/	Expense Lag Days 1/	Revenue Lead Days	Float Lag Days	Net Days 5/	Net Revenue Lag Dollars	CP Net Revenue Lag Dollars 1/	CWC Adjustment 7/
		(b)	(b)	(c)	(d)	(e.1)	(e.2)	(e.3)	(f)	(g)	(h)	(i)
1	Cost of Gas	\$812,989,639	\$0	\$812,989,639	\$2,227,369	-36.9	53.84	(0.56)	16.4	\$36,486,723 6/	\$36,486,723	\$0
2	Cost of Propane	213,102	\$0	\$213,102	\$584	-20.8	53.84	(0.56)	32.5	\$18,964 6/	18,942	\$22
3	Salaries and Wages	71,084,369	(\$421,000)	\$70,663,369	\$193,598	-30.4	53.84	(0.56)	22.9	\$4,429,739 6/	4,456,131	(\$26,392)
4	Self-insured Medical/Dental	7,868,732	\$0	\$7,868,732	\$21,558	-21.2	53.84	(0.56)	32.1	\$691,610 6/	691,610	(\$0)
5	Bad Debts	6,814,380	\$0	\$6,814,380	\$18,670	-80.1	53.84	(0.56)	(26.8)	(\$500,697) 6/	-500,697	\$0
6	Allocation from Parent	23,957,285	\$0	\$23,957,285	\$65,636	-29.1	53.84	(0.56)	24.2	\$1,587,159 6/	1,587,159	\$0
7	Injuries & Damages Premiums	5,087,543	\$0	\$5,087,543	\$13,938	-29.1	53.84	(0.56)	24.2	\$337,047 6/	337,047	\$0
8	Pension Accrual	860,799	\$0	\$860,799	\$2,358	-182.5	53.84	(0.56)	(129.2)	(\$304,744) 6/	-304,744	\$0
9	FAS 106 (Retiree Medical) Accrual	171	\$0	\$171	\$0	-182.5	53.84	(0.56)	(129.2)	(\$61) 6/	-61	\$0
10	Other O&M Expense	87,421,122	(\$9,645,103)	\$77,776,019	\$213,085	-33.5	53.84	(0.56)	19.8	\$4,215,053 6/	4,737,767	(\$522,714)
	Taxes:											
11	Current Federal	26,521,888	(\$6,248,165)	\$20,273,723	\$55,544	-37.5	53.84	0.00	16.3	\$907,700 6/	1,187,444	(\$279,744)
12	Current State	5,086,651	(\$3,232,606)	\$1,854,045	\$5,080	-29.8	53.84	0.00	24.0	\$122,122 1/	335,048	(\$212,926)
13	Real Estate	3,706,969	\$0	\$3,706,969	\$10,156	-397	53.84	0.00	(343.2)	(\$3,485,141) 1/	-3,485,141	(\$0)
14	Property	49,249,726	(\$6,451,800)	\$42,797,926	\$117,255	-320.5	53.84	0.00	(266.7)	(\$31,266,891) 1/	-35,980,384	\$4,713,493
15	Payroll and Other	4,600,365	\$0	\$4,600,365	\$12,604	-33.5	53.84	0.00	20.3	\$256,384	256,384	(\$0)
16	Cash Working Capital Operating Exp	\$1,105,462,741	(\$25,998,673)	\$1,079,464,068						\$13,494,968	\$9,823,228	\$3,671,740
17	Cash Working Capital - Tax Collections									4,051,202	4,051,202	\$0
18	Total Cash Working Capital (line 16 + line 17)									<u>\$17,546,170</u>	<u>\$13,874,430</u>	<u>\$3,671,740</u>

1/ Ex. CP-____ Schedule 14, Workpapers 1, 8 (Poppie workpapers)

2/ Attachment A, Page 16

3/ Columns (a) + (b).

4/ Columns (c) / (365).

5/ Columns (e.1) + (e.2) + (e.3)

6/ Columns (d) x (f).

7/ Columns (g) - (h).

CenterPoint Energy Minnesota Gas
Adjustments to Cash Working Capital
Plan Year Ending December 31, 2025
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Docket No. G008/GR-23-173
Attachment A
Page 16

Line No.	Description	Prop. Tax Expense 1/	Prop Tax Tracker	STI 1/	Top Ten Executive 1/	NGIA & Rate Case Expense 1/	Credit Card Fee 1/	Board of Directors 1/	Dues & T&E 1/	IRP Expense 1/	Income Taxes	Adjustments 2/
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Base Cost of Gas											0
2	Cost of Propane											0
3	Salaries and Wages			(221)	(200)							(421)
4	Self-insured Medical/Dental											0
5	Bad Debts											0
6	Allocation from Parent											0
7	Injuries & Damages Premiums											0
8	Pension Accrual											0
9	FAS 106 (Retiree Medical) Accrual											0
10	Other O&M Expense					(8,138)	(866)	(147)	(213)	(281)		(9,645)
11	Taxes:											0
12	Current Federal										(6,248)	(6,248)
13	Current State										(3,233)	(3,233)
14	Real Estate											0
15	Property	(6,400)	(52)									(6,452)
16	Payroll and Other											0
17	Cash Working Capital - Tax Collections											0
18	Total Expenses	(6,400)	(52)	(221)	(200)	(8,138)	(866)	(147)	(213)	(281)	(9,481)	(25,999)

1/ Attachment A, Page 13

2/ Sum of Columns (a) through (j).