

Entergy Louisiana, LLC
Cash Working Capital Analysis
Payroll Deductions - State Withholdings
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Payroll Check Date [b]	Amount [c]	Deductions Wire Transfer Date ⁽¹⁾ [d]	Days [e]	Dollar Days [f]
1	1/14/2022	254,138.53	1/31/2022	17.0	\$ 4,320,355
2	1/28/2022	270,773.65	2/15/2022	18.0	\$ 4,873,926
3	2/11/2022	223,048.80	2/28/2022	17.0	\$ 3,791,830
4	2/25/2022	239,747.23	3/15/2022	18.0	\$ 4,315,450
5	3/11/2022	678,011.05	3/31/2022	20.0	\$ 13,560,221
6	3/25/2022	226,215.52	4/15/2022	21.0	\$ 4,750,526
7	4/8/2022	248,765.81	4/29/2022	21.0	\$ 5,224,082
8	4/22/2022	243,367.17	5/13/2022	21.0	\$ 5,110,711
9	5/6/2022	229,441.07	5/31/2022	25.0	\$ 5,736,027
10	5/20/2022	232,931.48	6/15/2022	26.0	\$ 6,056,218
11	6/3/2022	235,537.07	6/30/2022	27.0	\$ 6,359,501
12	6/17/2022	239,267.84	7/15/2022	28.0	\$ 6,699,500
13	7/1/2022	481,666.93	7/29/2022	28.0	\$ 13,486,674
14	7/15/2022		7/29/2022	14.0	\$ 3,584,688
15	7/29/2022	256,049.17	8/15/2022	17.0	\$ 3,966,616
16	8/12/2022	233,330.38	8/31/2022	19.0	\$ 4,363,464
17	8/26/2022	229,655.99	9/15/2022	20.0	\$ 4,636,172
18	9/9/2022	231,808.62	9/30/2022	21.0	\$ 4,907,134
19	9/23/2022	233,673.07	10/14/2022	21.0	\$ 4,844,490
20	10/7/2022	230,690.00	10/31/2022	24.0	\$ 5,869,704
21	10/21/2022	244,570.98	11/15/2022	25.0	\$ 6,113,971
22	11/4/2022	244,558.85	11/30/2022	26.0	\$ 6,441,105
23	11/18/2022	247,734.79	12/15/2022	27.0	\$ 6,759,103
24	12/2/2022	250,337.14	12/30/2022	28.0	\$ 14,391,966
25	12/16/2022	513,998.80	1/15/2023	30.0	\$ -
26	12/30/2022		1/15/2023	16.0	\$ -
27	Total	\$ 6,719,320			\$ 150,163,434
28					
27	Average Days:			22.3	

Rule:

⁽¹⁾ If the paycheck was cut on or before the 15th of the month, pay the withholdings on the last day of month.
If the paycheck was cut after the 15th of the month, pay on the 15th of the following month. (Source: Tax)

Entergy Louisiana, LLC
Cash Working Capital Analysis
Annual Incentive
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Description [b]	Percent (1) [c]	Lag (2) [d]	Check Float (3) [e]	Total Lag (4) [f]	Weighted Lag (5) [g]
1	Direct Deposit	99%	252.0	0.0	252.0	250.7
2	Paper Checks	1%	252.0	4.7	256.7	1.3
3	Total					252.0

Notes:

(1) Reference ELA CWC WP 5.1.2

(2) Reference ELA CWC WP 5.3.1

(3) Reference ELA CWC WP 5.1.1

(4) [f] = [d] + [e]

(5) [g] = [c] * [f]

Entergy Louisiana, LLC
Cash Working Capital Analysis
Payroll Lag - Annual Incentive
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Beginning of Period ⁽¹⁾ [b]	End of Period ⁽¹⁾ [c]	Mid-Point ⁽²⁾ [d]	Payout Date [e]	Lag Days ⁽³⁾ [f]
1	1/1/2022	12/31/2022	7/2/2022	3/8/2023	248.5

Notes:

⁽¹⁾ Pay period for incentive check in the amount of \$8,050,584 paid on March 8, 2023.

⁽²⁾ [d] = ([c] - [b] + 1) / 2 + [b]

⁽³⁾ [f] = [e] - [d]

Entergy Louisiana, LLC
Cash Working Capital Analysis
Affiliate Transactions
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period [d]	End of Service Period [e]	Number of Service Days [f]	Mid-Point of Service Days [g]	Paid Date [h]	Lag ⁽³⁾ [i]	Weighted Dollar Days ⁽⁴⁾ [j]
1	020820224576154987	41,078,926	1/1/2022	1/31/2022	31	1/16/2022	2/22/2022	36.5	1,499,380,786
2	030920225123990116	49,441,276	2/1/2022	2/28/2022	28	2/15/2022	3/23/2022	36.0	1,779,885,933
3	041120226202775601	60,287,392	3/1/2022	3/31/2022	31	3/16/2022	4/20/2022	34.5	2,079,915,038
4	051020225480473060	54,804,731	4/1/2022	4/30/2022	30	4/16/2022	5/18/2022	32.0	1,753,751,379
5	060820225300425426	53,004,254	5/1/2022	5/31/2022	31	5/16/2022	6/17/2022	31.5	1,669,634,009
6	071220227245519615	71,595,355	6/1/2022	6/30/2022	30	6/16/2022	7/19/2022	33.0	2,362,646,710
7	080820226868326776	68,670,395	7/1/2022	7/31/2022	31	7/16/2022	8/18/2022	32.5	2,231,787,845
8	091420225721374935	57,163,321	8/1/2022	8/31/2022	31	8/16/2022	9/21/2022	35.5	2,029,297,895
9	101120229125026169	91,398,789	9/1/2022	9/30/2022	30	9/16/2022	10/19/2022	33.0	3,016,160,049
10	110920225368180632	53,681,806	10/1/2022	10/31/2022	31	10/16/2022	11/17/2022	31.5	1,690,976,899
11	120720225668027627	55,158,949	11/1/2022	11/30/2022	30	11/16/2022	12/20/2022	34.0	1,875,404,265
12	011020238689229993	86,165,336	12/1/2022	12/31/2022	31	12/16/2022	1/24/2023	38.5	3,317,365,433
13		<u>742,450,530</u>						<u>34.1</u>	<u>25,306,206,242</u>

Notes:

⁽¹⁾ [f] = [e] - [d] + 1

⁽²⁾ [g] = [f] / 2 + [d]

⁽³⁾ [i] = [h] - [g]

Grand total: [j] = sum([i]) / sum([c])

⁽⁴⁾ [j] = [c] * [i]

AFFILIATE TRANSACTIONS CASH WORKING CAPITAL ANALYSIS

Reference:

Database:

Query:

ID	Invoice Num	Monetary Amount	Service Period Start	Service Period End	Payment Date = Date of Pay Cycle or Check Cut
1	020820224576154987	41,078,925.65	1/1/2022	1/31/2022	2/22/2022
2	030920225123990116	49,441,275.91	2/1/2022	2/28/2022	3/23/2022
3	041120226202775601	60,287,392.42	3/1/2022	3/31/2022	4/20/2022
4	051020225480473060	54,804,730.60	4/1/2022	4/30/2022	5/18/2022
5	060820225300425426	53,004,254.26	5/1/2022	5/31/2022	6/17/2022
6	071220227245519615	71,595,354.85	6/1/2022	6/30/2022	7/19/2022
7	080820226868326776	68,670,395.22	7/1/2022	7/31/2022	8/18/2022
8	091420225721374935	57,163,320.98	8/1/2022	8/31/2022	9/21/2022
9	101120229125026169	91,398,789.37	9/1/2022	9/30/2022	10/19/2022
10	110920225368180632	53,681,806.32	10/1/2022	10/31/2022	11/17/2022
11	120720225668027627	55,158,948.98	11/1/2022	11/30/2022	12/20/2022
12	011020238689229993	86,165,335.91	12/1/2022	12/31/2022	1/24/2023
		742,450,530.47			

Energy Louisiana, LLC
Cash Working Capital Analysis
Other O&M - Expense Lag
Electric
For The Test Year Ended December 31, 2022

Illustration of Total Weighted Lag Days

Line No. [a]	Description [b]	Number of Entries [c]	Pct. of Total [d]	Dollar Amount [e]	Pct. of Total [f]	Usable Sample [g]	Pct. of Entries in Range [h]	Pct. of All Entries [i]	Dollars Sampled [j]	Pct. of Range Dollars [k]	Pct. of Total Dollars [l]
1	> \$100,000	335	0.55%	96,442,143	30.96%	58	17.31%	0.10%	17,523,951	18.17%	5.63%
2	\$50,000 - \$100,000	611	1.01%	41,225,219	13.23%	44	7.20%	0.07%	3,021,650	7.33%	0.97%
3	\$25,000 - \$50,000	1,234	2.03%	43,582,883	13.99%	50	4.05%	0.08%	1,721,012	3.95%	0.55%
4	\$10,000 - \$25,000	11,315	18.65%	55,589,000	17.85%	49	0.43%	0.08%	736,833	1.33%	0.24%
5	\$2,500 - \$10,000	2,867	4.73%	45,039,485	14.46%	47	1.64%	0.08%	232,917	0.52%	0.07%
6	Less than \$2,500	44,297	73.03%	29,629,647	9.51%	52	0.12%	0.09%	46,774	0.16%	0.02%
7	Total	60,659	100.00%	311,508,378	100.00%	300		0.49%	23,283,136		7.47%

Line No. [m]	Description [n]	Lag Days [o]	Dollar Amount [p]	Pct. [q]	Dollar Weighted Days [r]	Payment Float Days [s]	Dollar Amount Pct. [t]	Dollar Weighted Float Days [u]	Total Dollar Weighted Lag Days [v]
8	> \$100,000	41.8	30.96%	12.9	2.4	30.96%	0.7	13.7	
9	\$50,000 - \$100,000	48.5	13.23%	6.4	2.1	13.23%	0.3	6.7	
10	\$25,000 - \$50,000	47.4	13.99%	6.6	2.5	13.99%	0.4	7.0	
11	\$10,000 - \$25,000	44.0	17.85%	7.9	3.1	17.85%	0.6	8.4	
12	\$2,500 - \$10,000	56.5	14.46%	8.2	2.5	14.46%	0.4	8.5	
13	Less than \$2,500	48.7	9.51%	4.6	3.1	9.51%	0.3	4.9	
14	Total			46.6			2.6	49.2	

Notes:

(1) Reference query of A/P system for total population of entries whose invoice date occurred during the test year ended December 31, 2022

(2) Reference col. [c]

(3) Reference col. [e]

(4) Reference ELA CWC WP 7.1

(5) [h] = [g] / [c]

(6) [i] = [g] / ([c], Ln 7)

(7) [k] = [j] / [e]

(8) [l] = [j] / ([e], Ln 7)

(9) Reference col. [f]

(10) [q] = [o] * [p]

(11) Reference ELA CWC WP 7.2

(12) [t] = [r] * [s]

(13) [u] = [q] + [t]

Energy Louisiana, LLC
Cash Working Capital Analysis
Other O&M Expense Lag
Electric

For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period [d]	End of Service Period [e]	Number of Service Days [f]	Mid-Point of Service Days [g]	Paid Date [h]	Lag [i]	Weighted Dollar Days [j]
Group: > \$100,000									
1	22-1330	1,246,500	1/4/2022	1/4/2022	1	1/4/2022	1/12/2022		9,348,750
2	065976	111,551	12/1/2021	12/31/2021	31	12/16/2021	2/18/2022	7.5	7,083,511
3	101023483	201,000	1/4/2022	1/4/2022	1	1/4/2022	2/3/2022	29.5	5,929,500
4	2022JAN11_APPSCISA	444,728	12/1/2021	12/31/2021	31	12/16/2021	1/31/2022	45.5	20,235,139
5	96139620	386,260	1/24/2022	1/24/2022	1	1/24/2022	2/1/2022	7.5	2,896,953
6	709203805	206,525	12/1/2021	12/31/2021	31	12/16/2021	2/25/2022	70.5	14,560,013
7	GSU-5171020822	712,196	1/1/2022	1/31/2022	31	1/16/2022	2/16/2022	30.5	21,721,978
8	2022FEB08_APPSCIS	385,253	1/1/2022	1/31/2022	31	1/16/2022	2/28/2022	42.5	16,373,248
9	63879	377,073	1/28/2022	1/28/2022	1	1/28/2022	3/30/2022	60.5	22,812,886
10	OLA001587-1	267,234	2/1/2022	2/28/2022	28	2/15/2022	4/14/2022	58.0	15,499,564
11	220223-02	255,600	3/8/2022	3/8/2022	1	3/8/2022	4/8/2022	30.5	7,795,800
12	815983	144,696	2/15/2022	3/24/2022	38	3/6/2022	4/22/2022	47.0	6,800,701
13	9000142871	200,498	4/1/2022	4/30/2022	30	4/16/2022	4/27/2022	11.0	2,205,473
14	90035138	136,849	3/1/2022	3/31/2022	31	3/16/2022	5/13/2022	57.5	7,868,803
15	GSU-5171040822	481,155	2/1/2022	2/28/2022	28	2/15/2022	4/29/2022	73.0	35,124,315
16	22-2439	1,246,500	4/5/2022	4/5/2022	1	4/5/2022	4/27/2022	21.5	26,799,750
17	ENTP389	114,743	3/14/2022	3/30/2022	17	3/22/2022	5/13/2022	51.5	5,909,239
18	90452086	166,174	3/7/2022	3/29/2022	23	3/18/2022	5/19/2022	61.5	10,219,724
19	20220408	371,000	4/8/2022	4/8/2022	1	4/8/2022	5/12/2022	33.5	12,428,500
20	101042886	124,000	5/3/2022	5/3/2022	1	5/3/2022	6/2/2022	29.5	3,658,000
21	101042884	205,000	5/3/2022	5/3/2022	1	5/3/2022	6/2/2022	29.5	6,047,500
22	2925	280,312	5/8/2022	5/14/2022	7	5/11/2022	7/1/2022	50.5	14,155,743
23	2900	293,575	5/1/2022	5/7/2022	7	5/4/2022	6/30/2022	56.5	16,586,988
24	2944	232,091	5/22/2022	5/28/2022	7	5/25/2022	7/1/2022	56.5	13,113,113
25	709237222	206,729	5/1/2022	5/1/2022	31	5/16/2022	7/1/2022	45.5	9,406,159
26	558041-RI-00629R	174,485	5/1/2022	5/31/2022	31	5/16/2022	6/17/2022	31.5	5,496,278
27	OLA001612-1	102,953	5/1/2022	5/31/2022	31	5/16/2022	7/22/2022	66.5	6,846,358
28	3005	132,750	6/1/2022	6/18/2022	7	6/15/2022	8/10/2022	57.5	7,633,125
29	521341	139,835	6/1/2022	6/30/2022	30	6/16/2022	8/10/2022	55.0	7,690,912
30	937561	379,445	6/29/2022	6/29/2022	1	6/29/2022	8/12/2022	43.5	16,505,849
31	OLA001620-1	182,066	6/1/2022	6/30/2022	30	6/16/2022	8/29/2022	74.0	13,472,886
32	101057858	214,000	7/1/2022	7/31/2022	31	7/16/2022	9/1/2022	46.5	9,951,000
33	GSU-5171080822	617,577	6/1/2022	6/30/2022	30	6/16/2022	8/26/2022	61.0	37,672,197
34	124277	106,513	6/1/2022	6/30/2022	30	6/16/2022	8/29/2022	74.0	7,881,941
35	800000353	565,363	7/1/2022	7/31/2022	31	7/16/2022	8/22/2022	36.5	20,635,748
36	RS1177	199,206	7/29/2022	7/29/2022	1	7/29/2022	9/12/2022	44.5	8,864,667
37	534513	140,603	8/1/2022	8/31/2022	31	8/16/2022	10/12/2022	56.5	7,944,060
38	709263500	103,364	8/1/2022	8/31/2022	31	8/16/2022	9/30/2022	44.5	4,599,715
39	GSU-5171090822	526,636	7/1/2022	7/31/2022	31	7/16/2022	9/22/2022	67.5	35,547,930
40	800000364	555,993	8/1/2022	8/31/2022	31	8/16/2022	9/21/2022	35.5	19,737,742
41	709263498A	111,634	8/1/2022	8/31/2022	31	8/16/2022	10/3/2022	47.5	5,302,593
42	199011040985	109,073	8/1/2022	8/31/2022	31	8/16/2022	10/14/2022	58.5	6,380,772
43	709271611	103,364	9/1/2022	9/30/2022	30	9/16/2022	11/2/2022	47.0	4,858,126
44	23-0250	1,348,000	10/3/2022	10/3/2022	1	10/3/2022	10/14/2022	10.5	14,154,000
45	0311005950-10/622	108,299	8/15/2022	9/19/2022	36	9/2/2022	10/27/2022	55.0	5,956,425
46	ENTP451	175,730	8/22/2022	9/23/2022	33	9/7/2022	11/10/2022	63.5	11,158,855
47	6670324442	468,368	9/1/2022	9/30/2022	30	9/16/2022	11/18/2022	63.0	29,507,172
48	6670308479	479,706	8/1/2022	8/31/2022	31	8/16/2022	10/27/2022	71.5	34,298,983
49	1990110418314	100,883	9/1/2022	9/30/2022	30	9/16/2022	11/17/2022	62.0	6,254,740
50	125174	107,263	8/1/2022	8/31/2022	31	8/16/2022	11/2/2022	77.5	8,312,872
51	90039030	161,178	9/20/2022	9/29/2022	10	9/25/2022	11/16/2022	52.0	8,381,240

Energy Louisiana, LLC
Cash Working Capital Analysis
Other O&M Expense Lag
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period [d]	End of Service Period [e]	Number of Service Days [f]	Mid-Point of Service Days [g]	Paid Date [h]	Lag ⁽³⁾ [i]	Weighted Dollar Days ⁽⁴⁾ [j]
52	547631	140,880	10/1/2022	10/31/2022	31	10/16/2022	12/13/2022	57.5	8,100,597
53	6670340735	475,995	10/1/2022	10/31/2022	31	10/16/2022	12/22/2022	66.5	31,653,652
54	100011-000064	150,000	11/15/2022	11/15/2022	1	11/15/2022	12/15/2022	29.5	4,425,000
55	22-0759	149,971	10/12/2022	11/2/2022	22	10/23/2022	1/13/2023	82.0	12,297,622
56	709288608	103,364	11/1/2022	11/30/2022	30	11/16/2022	12/30/2022	44.0	4,548,033
57	91256522	148,531	11/7/2022	11/13/2022	7	11/10/2022	12/15/2022	34.5	5,124,311
58	90040181	143,685	11/17/2022	11/30/2022	14	11/24/2022	1/11/2023	48.0	6,896,867
59		<u>17,523,951</u>						<u>41.8</u>	<u>732,673,618</u>

Energy Louisiana, LLC
Cash Working Capital Analysis
Other O&M Expense Lag
Electric

For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period [d]	End of Service Period [e]	Number of Service Days [f]	Mid-Point of Service Days [g]	Paid Date [h]	Lag [i]	Weighted Dollar Days [j]
Group: \$50,000 - \$100,000									
60	8763-2	71,374	2/16/2022	2/16/2022	1	2/16/2022	3/30/2022	41.5	2,962,033
61	90214046	67,468	4/1/2022	3/31/2023	365	9/30/2022	6/29/2022	(93.5)	(6,308,258)
62	90034187	94,789	1/1/2022	1/31/2022	31	1/16/2022	3/10/2022	52.5	4,976,436
63	2529	94,941	5/14/2022	5/23/2022	10	5/19/2022	9/16/2022	120.0	11,392,915
64	149687SE	69,172	8/15/2022	8/20/2022	6	8/18/2022	10/21/2022	64.0	4,427,030
65	3370	84,000	7/5/2022	7/22/2022	18	7/14/2022	9/26/2022	74.0	6,216,027
66	ENTP420	58,635	5/23/2022	5/27/2022	5	5/25/2022	7/15/2022	50.5	2,961,068
67	905389171	66,031	6/1/2022	6/1/2022	1	6/1/2022	7/20/2022	48.5	3,202,494
68	2001068810-000	59,119	5/31/2022	5/31/2022	1	5/31/2022	6/17/2022	16.5	975,471
69	562763-RI-00631	73,209	7/25/2022	7/25/2022	1	7/25/2022	9/15/2022	51.5	3,770,264
70	107962	96,968	10/4/2022	10/8/2022	5	10/6/2022	12/9/2022	63.5	6,157,452
71	20221100-1588	51,534	12/1/2022	12/31/2022	31	12/16/2022	12/14/2022	(2.5)	(128,834)
72	174132	57,949	1/1/2022	1/31/2022	31	1/16/2022	2/18/2022	32.5	1,883,343
73	149037SE	67,587	8/8/2022	8/13/2022	6	8/11/2022	10/17/2022	67.0	4,528,332
74	822540	65,209	2/24/2022	4/25/2022	61	3/26/2022	5/26/2022	60.5	3,945,120
75	12020	65,242	4/4/2022	4/11/2022	8	4/8/2022	5/20/2022	42.0	2,740,152
76	90883279	50,585	4/18/2022	4/23/2022	6	4/21/2022	8/4/2022	105.0	5,311,412
77	90446709	56,848	12/9/2021	12/22/2021	14	12/16/2021	2/18/2022	64.0	3,638,266
78	12763	52,832	3/21/2022	3/21/2022	1	3/21/2022	5/16/2022	55.5	2,932,176
79	12894	50,414	6/23/2022	8/31/2022	1	6/23/2022	8/12/2022	49.5	2,495,493
80	105148	58,697	8/1/2022	8/31/2022	31	8/16/2022	10/7/2022	51.5	3,022,896
81	152250E	56,390	9/6/2022	9/11/2022	6	9/9/2022	11/10/2022	62.0	3,496,163
82	155294SE	56,104	9/29/2022	10/1/2022	3	9/30/2022	12/9/2022	69.5	3,899,200
83	20225686	64,684	10/4/2022	11/18/2022	46	10/27/2022	1/20/2023	85.0	5,498,120
84	16396	96,068	3/21/2022	4/6/2022	17	3/29/2022	5/26/2022	57.5	5,523,897
85	905448287	65,446	7/15/2022	7/15/2022	1	7/15/2022	9/1/2022	47.5	3,108,676
86	13022	51,454	8/23/2022	8/23/2022	1	8/23/2022	10/12/2022	49.5	2,546,973
87	18255	77,994	1/4/2022	2/1/2022	29	1/18/2022	3/11/2022	51.5	4,016,691
88	178406	57,949	5/1/2022	5/31/2022	31	5/16/2022	6/23/2022	37.5	2,173,088
89	12835	53,898	5/19/2022	5/19/2022	1	5/19/2022	7/5/2022	46.5	2,506,257
90	12824	58,162	5/12/2022	5/12/2022	1	5/12/2022	7/5/2022	53.5	3,111,667
91	1990110392146	91,637	5/1/2022	5/31/2022	31	5/16/2022	7/15/2022	59.5	5,452,394
92	6601290546	98,578	6/22/2022	6/22/2022	1	6/22/2022	8/5/2022	43.5	4,288,146
93	3143	75,825	7/14/2022	7/14/2022	1	7/14/2022	8/26/2022	42.5	3,222,550
94	04192022	85,645	4/1/2022	4/1/2023	366	10/1/2022	4/21/2022	(163.0)	(13,960,115)
95	12917	54,964	7/6/2022	7/6/2022	1	7/6/2022	8/26/2022	50.5	2,775,682
96	2527	98,537	5/18/2022	5/24/2022	7	5/21/2022	9/16/2022	117.5	11,578,153
97	105975	93,720	9/16/2022	9/16/2022	1	9/16/2022	11/10/2022	54.5	5,107,740
98	052022EWR	71,864	5/1/2022	5/31/2022	31	5/16/2022	7/1/2022	45.5	3,269,796
99	6601233850	58,283	5/26/2022	5/26/2022	1	5/26/2022	7/1/2022	55.5	3,234,700
100	95811973	63,367	11/7/2022	11/13/2022	7	11/10/2022	11/23/2022	12.5	792,088
101	28075	55,615	10/16/2022	10/23/2022	8	10/20/2022	12/9/2022	50.0	2,780,764
102	20220500-1588	61,314	4/28/2022	6/1/2022	35	5/15/2022	9/28/2022	135.5	8,308,027
103	0311005950001-1.6.22	61,550	11/16/2021	12/13/2021	28	11/30/2021	1/13/2022	44.0	2,708,204
104		3,021,650						48.5	146,540,145

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Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period [d]	End of Service Period [e]	Number of Service Days [f]	Mid-Point of Service Days [g]	Paid Date [h]	Lag [i]	Weighted Dollar Days [j]
Group: \$25,000 - \$50,000									
105	22186	37,495	9/5/2022	9/16/2022	12	9/11/2022	10/21/2022	40.0	1,499,786
106	95606239	25,242	1/31/2022	2/4/2022	5	2/2/2022	3/4/2022	29.5	744,645
107	WF3,012,221217	40,792	11/18/2022	12/17/2022	30	12/3/2022	12/30/2022	27.0	1,101,371
108	101024353	31,898	12/1/2021	12/31/2021	31	12/16/2021	2/10/2022	55.5	1,770,319
109	6601243544	37,135	5/31/2022	5/31/2022	1	5/31/2022	7/25/2022	54.5	2,023,876
110	95800169	29,135	10/24/2022	10/30/2022	7	10/27/2022	11/10/2022	13.5	393,319
111	164915SE	37,104	11/28/2022	12/2/2022	5	11/30/2022	2/10/2023	71.5	2,652,963
112	63904	29,362	2/1/2022	2/28/2022	28	2/15/2022	4/14/2022	58.0	1,702,997
113	15720	25,051	2/28/2022	3/31/2022	32	3/16/2022	4/27/2022	42.0	1,052,163
114	2168512-00	25,117	5/31/2022	5/31/2022	1	5/31/2022	7/22/2022	51.5	1,293,515
115	08092022	29,523	7/6/2022	8/4/2022	30	7/21/2022	8/11/2022	21.0	619,983
116	3196	29,397	8/9/2022	8/9/2022	1	8/9/2022	9/23/2022	44.5	1,308,164
117	64923	29,362	7/1/2022	7/31/2022	31	7/16/2022	9/12/2022	57.5	1,688,316
118	12962	45,843	7/29/2022	7/29/2022	1	7/29/2022	9/19/2022	51.5	2,360,930
119	12816	46,400	5/4/2022	5/4/2022	1	5/4/2022	6/22/2022	48.5	2,250,376
120		46,483	6/9/2022	6/9/2022	1	6/9/2022	6/24/2022	14.5	674,006
121	95598879	27,534	1/24/2022	1/30/2022	7	1/27/2022	2/23/2022	26.5	729,661
122	0008291-4930-1	27,758	1/11/2022	1/28/2022	18	1/20/2022	3/25/2022	64.0	1,776,512
123	531384	28,402	2/1/2022	2/7/2022	7	2/4/2022	4/14/2022	68.5	1,945,510
124	ETGY_OUA_22_002	38,283	2/19/2022	3/5/2022	15	2/26/2022	4/20/2022	52.5	2,009,871
125	91240548	45,711	4/3/2022	4/17/2022	15	4/13/2022	5/13/2022	32.5	1,485,620
126	LOU220114-2	29,247	4/1/2022	4/1/2022	1	4/1/2022	6/10/2022	69.5	2,032,667
127	CDV-6UP-166-A	30,000	5/31/2022	5/31/2022	1	5/31/2022	7/11/2022	30.5	915,000
128	12893	45,665	6/24/2022	6/24/2022	1	6/24/2022	8/12/2022	48.5	2,214,757
129	39842	27,675	6/20/2022	6/23/2022	4	6/22/2022	8/24/2022	63.0	1,743,519
130	95717645	26,381	7/4/2022	7/10/2022	7	7/7/2022	8/1/2022	24.5	646,329
131	1815590	38,000	8/1/2022	8/1/2022	1	8/1/2022	8/19/2022	17.5	665,000
132	148395S	33,286	8/1/2022	8/7/2022	7	8/4/2022	10/7/2022	63.5	2,113,645
133	17433890	26,184	9/12/2022	9/30/2022	19	9/21/2022	10/27/2022	35.5	929,532
134	BC183099P	38,132	8/19/2022	8/19/2022	1	8/19/2022	10/14/2022	55.5	2,116,324
135	5988	33,716	10/17/2022	10/17/2022	1	10/17/2022	12/1/2022	44.5	1,500,379
136	9157-2	31,500	10/17/2022	10/17/2022	1	10/17/2022	12/5/2022	48.5	1,527,750
137	95828935	28,364	11/28/2022	12/4/2022	7	12/1/2022	1/1/2023	40.5	1,148,760
138	22-2262	45,081	10/1/2022	10/31/2022	31	10/16/2022	12/2/2022	46.5	2,096,257
139	22-2015	44,798	1/1/2022	1/31/2022	31	1/16/2022	3/4/2022	46.5	2,083,097
140	91243783	36,390	5/15/2022	5/22/2022	8	5/19/2022	6/24/2022	36.0	1,310,056
141	OLA001645	28,748	9/1/2022	9/30/2022	30	9/16/2022	11/18/2022	63.0	1,811,153
142	6601395578	27,212	8/9/2022	8/9/2022	1	8/9/2022	10/26/2022	77.5	2,108,897
143	INVPUS0039	48,600	8/4/2022	8/4/2022	1	8/4/2022	10/26/2022	82.5	4,009,500
144	PSOI075183R	48,602	10/9/2022	10/9/2022	1	10/9/2022	12/22/2022	73.5	3,572,281
145	588560	44,129	4/11/2022	4/11/2022	1	4/11/2022	5/31/2022	49.5	2,184,386
146	91241521	32,498	4/18/2022	4/24/2022	7	4/21/2022	5/27/2022	35.5	1,153,670
147	588944	30,518	5/4/2022	5/4/2022	1	5/4/2022	6/1/2022	27.5	839,245
148	5845	44,333	7/11/2022	7/11/2022	1	7/11/2022	8/25/2022	44.5	1,972,814
149	ENTU439	30,411	7/20/2022	7/20/2022	1	7/20/2022	9/15/2022	56.5	1,718,222
150	95811964	30,544	11/7/2022	11/12/2022	6	11/10/2022	12/14/2022	34.0	1,038,488
151	535980	28,902	9/7/2022	9/30/2022	24	9/19/2022	11/17/2022	59.0	1,705,243
152	15720-CD99176565	35,982	6/13/2022	6/17/2022	5	6/15/2022	8/25/2022	70.5	2,536,731
153	95806265	28,116	10/31/2022	11/3/2022	4	11/2/2022	12/14/2022	42.0	1,180,856
154	5822	34,970	6/20/2022	6/20/2022	1	6/20/2022	8/4/2022	44.5	1,556,179

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Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period (5) [d]	End of Service Period (5) [e]	Number of Service Days (1) [f]	Mid-Point of Service Days (2) [g]	Paid Date [h]	Lag (3) [i]	Weighted Dollar Days (4) [j]
155		1,721,012						47.4	81,514,640

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Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period [d]	End of Service Period [e]	Number of Service Days [f]	Mid-Point of Service Days [g]	Paid Date [h]	Lag [i]	Weighted Dollar Days [j]
Group: \$10,000 - \$25,000									
156	1719855	20,219	2/10/2022	2/22/2022	13	2/16/2022	5/20/2022	92.5	1,870,259
157	ENT0782	12,405	10/10/2022	10/13/2022	4	10/12/2022	12/9/2022	58.0	719,478
158	413001-22WF	20,000	1/1/2022	12/31/2022	365	7/2/2022	5/13/2022	(50.5)	(1,010,000)
159	ENTP491	20,075	11/14/2022	11/17/2022	4	11/16/2022	1/20/2023	65.0	1,304,875
160	25248RM	12,236	1/4/2022	1/7/2022	4	1/6/2022	3/7/2022	60.0	734,162
161	22001200US	12,211	3/17/2022	3/17/2022	1	3/17/2022	4/29/2022	42.5	518,976
162	INV-0008955126	18,457	11/6/2022	12/4/2022	29	11/20/2022	1/5/2023	45.5	839,795
163	222977	10,984	9/19/2022	9/23/2022	5	9/21/2022	11/25/2022	64.5	708,475
164	901841128	16,383	3/9/2022	3/9/2022	1	3/9/2022	4/8/2022	29.5	483,301
165	2924	16,396	5/8/2022	5/14/2022	7	5/11/2022	6/30/2022	49.5	811,602
166	2933	16,396	5/16/2022	5/21/2022	6	5/19/2022	7/7/2022	49.0	803,404
167	Y184-1	18,010	10/31/2022	11/6/2022	7	11/3/2022	12/22/2022	48.5	873,478
168	90036091W	16,699	1/10/2022	1/13/2022	4	1/12/2022	3/4/2022	51.0	851,629
169	20701	11,963	1/10/2022	1/13/2022	4	1/12/2022	3/18/2022	65.0	777,602
170	20765	11,108	1/31/2022	2/1/2022	2	2/1/2022	4/27/2022	85.0	944,142
171	6601093340	18,327	3/23/2022	3/23/2022	1	3/23/2022	5/3/2022	60.5	1,108,784
172	95676583	17,961	5/9/2022	5/15/2022	7	5/12/2022	5/31/2022	18.5	332,278
173	05123	15,539	7/1/2022	9/30/2022	92	8/16/2022	6/3/2022	(74.0)	(1,149,898)
174	0281564	12,775	5/29/2022	7/2/2022	35	6/15/2022	7/22/2022	36.5	466,288
175	69961718	18,144	4/6/2022	4/6/2022	1	4/6/2022	6/16/2022	70.5	1,279,145
176	2266-292-04-01	18,432	5/16/2022	5/20/2022	5	5/18/2022	7/8/2022	50.5	930,806
177	222036	11,570	6/13/2022	6/16/2022	4	6/15/2022	8/19/2022	65.0	752,038
178	CDV-6UP-173	11,065	7/21/2022	7/21/2022	1	7/21/2022	8/19/2022	28.5	315,363
179	0649082INA	16,500	6/30/2022	7/1/2022	2	7/1/2022	9/2/2022	63.0	1,039,500
180	6601357264	16,617	7/21/2022	7/21/2022	1	7/21/2022	9/9/2022	49.5	822,524
181	95732119	13,003	7/25/2022	7/31/2022	7	7/28/2022	8/17/2022	19.5	253,552
182	6601412978	15,181	8/13/2022	8/13/2022	1	8/13/2022	9/30/2022	47.5	721,113
183	Y011-6	13,942	6/21/2022	6/24/2022	4	6/23/2022	9/16/2022	85.0	1,185,050
184	91247657	11,775	3/2/2022	12/31/2022	305	8/1/2022	10/21/2022	80.5	947,888
185	HCT0693318	10,365	8/2/2022	8/11/2022	10	8/7/2022	10/12/2022	66.0	684,077
186	8817964	20,777	10/19/2022	10/19/2022	1	10/19/2022	11/25/2022	36.5	758,365
187	156729E	10,314	10/10/2022	10/15/2022	6	10/13/2022	12/16/2022	64.0	660,099
188	328-50007872	16,513	9/22/2022	9/22/2022	1	9/22/2022	12/30/2022	98.5	1,626,570
189	420880	15,766	11/28/2022	12/3/2022	6	12/1/2022	1/27/2023	57.0	898,673
190	INV-01515930	19,170	12/19/2022	12/19/2022	1	12/19/2022	2/10/2023	52.5	1,006,425
191	95721476	13,343	7/9/2022	7/17/2022	9	7/13/2022	8/10/2022	27.5	366,929
192	40012941	14,826	8/18/2022	8/23/2022	6	8/21/2022	10/14/2022	54.0	800,594
193	125810E	12,281	1/20/2022	1/20/2022	1	1/20/2022	3/25/2022	63.5	779,838
194	2022795W	18,549	2/21/2022	6/13/2022	113	4/18/2022	7/29/2022	101.5	1,882,692
195	21161R	10,694	5/23/2022	5/24/2022	2	5/24/2022	8/19/2022	87.0	930,347
196	530387	19,810	12/21/2021	12/21/2021	1	12/21/2021	2/18/2022	58.5	1,158,883
197	166183	10,216	9/6/2022	9/6/2022	1	9/6/2022	10/14/2022	37.5	383,108
198	91233197	10,524	12/20/2021	1/2/2022	14	12/21/2021	2/14/2022	49.0	515,684
199	20046097	12,759	1/30/2022	2/3/2022	5	2/1/2022	3/25/2022	51.5	657,106
200	20048419	18,919	9/12/2022	8/31/2023	365	3/2/2023	10/17/2022	(136.5)	(2,582,377)
201	153370E	18,908	9/12/2022	9/15/2022	4	9/14/2022	11/18/2022	65.0	1,229,005
202	90190676SE	13,467	11/13/2022	11/20/2022	8	11/17/2022	1/27/2023	71.0	956,173
203	303610	14,386	7/11/2022	7/11/2022	1	7/11/2022	9/8/2022	58.5	841,555
204	1/26/2022	10,875	12/1/2021	12/9/2022	374	6/6/2022	1/31/2022	(126.0)	(1,370,242)
205		736,833						44.0	32,419,111

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Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period [d]	End of Service Period [e]	Number of Service Days [f]	Mid-Point of Service Days [g]	Paid Date [h]	Lag [i]	Weighted Dollar Days [j]
Group: \$2,500 - \$10,000									
206	185132379-026	3,920	6/23/2022	7/1/2022	9	6/27/2022	8/11/2022	44.5	174,440
207	266262	2,840	8/18/2022	8/18/2022	1	8/18/2022	9/23/2022	35.5	100,820
208	01130188	4,375	1/6/2022	1/6/2022	1	1/6/2022	2/4/2022	28.5	124,688
209	20220603	3,920	2/3/2022	2/3/2022	1	2/3/2022	4/1/2022	56.5	221,480
210	59L46122	7,431	3/14/2022	3/19/2022	6	3/17/2022	5/9/2022	53.0	393,832
211	EETP-233	5,500	6/17/2022	6/23/2022	7	6/20/2022	7/8/2022	17.5	96,250
212	68R77922	6,917	7/11/2022	7/16/2022	6	7/14/2022	9/2/2022	50.0	345,860
213	MSE2002E-22	2,776	7/13/2022	7/16/2022	4	7/15/2022	9/15/2022	62.0	172,132
214	56B51522	5,223	1/31/2022	2/1/2022	2	2/1/2022	4/8/2022	66.0	344,718
215	EFFZC-74	5,731	1/1/2022	1/31/2022	31	1/16/2022	3/4/2022	46.5	266,472
216	ESI-119205	3,759	5/2/2022	5/27/2022	26	5/15/2022	7/22/2022	68.0	255,583
217	164170	9,133	6/20/2022	6/20/2022	1	6/20/2022	9/14/2022	85.5	780,895
218	312396	2,914	9/19/2022	9/22/2022	4	9/21/2022	11/10/2022	50.0	145,720
219	288048	5,844	3/21/2022	3/24/2022	4	3/23/2022	5/13/2022	51.0	298,023
220	50101	3,512	2/7/2022	2/11/2022	5	2/9/2022	4/8/2022	57.5	201,911
221	55Q05722A	6,600	1/24/2022	1/27/2022	4	1/26/2022	4/8/2022	72.0	475,200
222	294227B	5,426	3/21/2022	4/14/2022	25	4/2/2022	7/7/2022	95.5	518,197
223	90101702W	5,065	6/20/2022	6/23/2022	4	6/22/2022	9/2/2022	72.0	364,683
224	275728W	5,060	6/27/2022	6/30/2022	4	6/29/2022	9/16/2022	79.0	399,765
225	21382R	8,406	7/25/2022	7/28/2022	4	7/27/2022	10/21/2022	86.0	722,882
226	2155618-00	5,261	2/7/2022	2/12/2022	6	2/10/2022	4/22/2022	71.0	373,549
227	12495872	2,695	3/11/2022	3/17/2022	7	3/14/2022	5/12/2022	58.5	157,653
228	48067720	2,535	3/30/2022	3/30/2022	1	3/30/2022	4/29/2022	29.5	74,783
229	131754E	7,130	2/21/2022	3/3/2022	11	2/26/2022	5/13/2022	75.5	538,332
230	95620997	4,643	2/27/2022	2/27/2022	1	2/27/2022	4/12/2022	43.5	201,952
231	58W18422	5,177	3/7/2022	3/12/2022	6	3/10/2022	5/9/2022	60.0	310,608
232	1722821A	2,814	3/9/2022	4/5/2022	28	3/23/2022	6/10/2022	79.0	222,305
233	INV00191759	3,435	3/15/2022	3/15/2022	1	3/15/2022	5/9/2022	54.5	187,226
234	193104402-014	5,779	2/27/2022	3/27/2022	29	3/13/2022	5/12/2022	59.5	343,851
235	2089270	9,238	5/18/2022	5/18/2022	1	5/18/2022	7/11/2022	43.5	401,853
236	95680870	4,652	5/16/2022	5/18/2022	3	5/17/2022	6/2/2022	15.5	72,099
237	39193	2,720	5/23/2022	5/28/2022	6	5/26/2022	7/21/2022	56.0	152,319
238	40021	2,957	7/4/2022	7/8/2022	5	7/6/2022	9/13/2022	68.5	205,277
239	2577	2,818	6/21/2022	6/23/2022	3	6/22/2022	8/19/2022	57.5	162,021
240	9061356_20220909_406418	4,064	7/23/2022	8/22/2022	31	8/7/2022	9/13/2022	36.5	148,343
241	211446	8,771	9/6/2022	9/8/2022	3	9/7/2022	10/26/2022	48.5	425,372
242	2023545W	2,870	9/26/2022	9/27/2022	2	9/27/2022	11/18/2022	52.0	149,234
243	2689305	3,197	4/18/2022	4/18/2022	1	4/18/2022	6/24/2022	66.5	212,614
244	72K92422	8,221	8/22/2022	8/27/2022	6	8/25/2022	10/21/2022	57.0	468,586
245	6368	6,368	6/12/2022	6/12/2022	1	6/12/2022	7/15/2022	32.5	206,968
246	95697573	4,793	4/25/2022	4/30/2022	6	4/28/2022	8/5/2022	99.0	474,467
247	270833W	2,708	8/1/2022	8/4/2022	4	8/3/2022	10/12/2022	70.0	189,566
248	40552	2,950	10/10/2022	11/7/2022	29	10/24/2022	12/7/2022	43.5	128,325
249	207594363-005	2,950	10/10/2022	11/7/2022	29	10/24/2022	12/7/2022	43.5	128,325
250	941557S	3,391	6/27/2022	6/30/2022	4	6/29/2022	8/19/2022	51.0	172,948
251	91241660	9,910	5/1/2022	5/1/2022	1	5/1/2022	6/15/2022	44.5	440,995
252	90132786E	4,617	8/21/2022	8/21/2022	4	8/20/2022	10/13/2022	54.0	249,339
253	95838341	4,812	12/12/2022	12/16/2022	5	12/14/2022	1/3/2023	19.5	93,839
253		232,917						56.5	13,167,975

Energy Louisiana, LLC
Cash Working Capital Analysis
Other O&M Expense Lag
Electric

For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period [d]	End of Service Period [e]	Number of Service Days [f]	Mid-Point of Service Days [g]	Paid Date [h]	Lag [i]	Weighted Dollar Days [j]
Group: < \$2,500									
254	MSE127D-22	1,921	1/27/2022	3/16/2022	49	2/20/2022	5/20/2022	88.5	169,970
255	9141748_20221130_45491_B_1	455	11/15/2022	11/15/2022	1	11/15/2022	12/2/2022	16.5	7,506
256	938550W	2,291	6/20/2022	6/23/2022	4	6/22/2022	8/2/2022	51.0	116,824
257	7-677-33017	101	2/16/2022	2/23/2022	8	2/20/2022	3/30/2022	38.0	3,849
258	100983SW	1,254	7/31/2022	8/6/2022	7	8/3/2022	9/29/2022	56.5	70,861
259	LS585091322	776	9/15/2022	9/11/2022	7	9/8/2022	10/28/2022	49.5	38,420
260	9232	650	9/16/2022	9/16/2022	1	9/16/2022	10/24/2022	37.5	24,375
261	27051	229	4/17/2022	4/17/2022	1	4/17/2022	6/10/2022	53.5	12,241
262	94332L	1,271	2/2/2022	2/2/2022	1	2/2/2022	4/22/2022	78.5	99,741
263	08222022726950GT	757	8/5/2022	8/18/2022	14	8/12/2022	9/2/2022	21.0	15,897
264	98526	1,664	7/25/2022	7/31/2022	7	7/28/2022	10/13/2022	76.5	127,304
265	23602	955	10/6/2022	10/6/2022	1	10/6/2022	11/18/2022	42.5	40,588
266	339222	1,497	10/24/2022	10/24/2022	1	10/24/2022	12/16/2022	52.5	78,601
267	2205	2,000	3/9/2022	3/9/2022	1	3/9/2022	4/20/2022	41.5	83,000
268	857805S	24	1/13/2022	1/13/2022	1	1/13/2022	3/11/2022	56.5	1,374
269	9070462_20220303_9868	99	2/24/2022	2/24/2022	1	2/24/2022	3/7/2022	10.5	1,036
270	300020235203072022	37	2/18/2022	3/7/2022	28	2/22/2022	3/22/2022	28.0	1,023
271	203300467-002	40	3/18/2022	4/15/2022	29	4/1/2022	4/22/2022	20.5	820
272	2022290W	1,121	3/14/2022	3/17/2022	4	3/16/2022	5/6/2022	51.0	57,152
273	641	480	4/4/2022	4/4/2022	1	4/4/2022	4/6/2022	1.5	720
274	26784	1,974	3/6/2022	3/6/2022	1	3/6/2022	4/28/2022	52.5	103,617
275	90044369E	1,912	3/15/2022	3/18/2022	4	3/17/2022	4/13/2022	27.0	51,616
276	90045946E	2,473	3/28/2022	4/1/2022	5	3/30/2022	4/19/2022	19.5	48,223
277	7-737-34067	239	4/18/2022	4/20/2022	3	4/19/2022	5/12/2022	22.5	5,383
278	RI177868	460	3/31/2022	3/31/2022	28	3/18/2022	5/16/2022	59.0	27,122
279	9010822_20220520_61776	618	5/8/2022	5/12/2022	5	5/10/2022	5/24/2022	13.5	8,340
280	56638	500	5/31/2022	5/31/2022	1	5/31/2022	7/15/2022	44.5	22,250
281	225979289	445	4/12/2022	4/12/2022	1	4/12/2022	6/8/2022	56.5	25,143
282	181060	418	6/3/2022	6/3/2022	1	6/3/2022	8/4/2022	61.5	25,707
283	12887255	8	6/17/2022	6/17/2022	1	6/17/2022	8/12/2022	55.5	436
284	941576S	2,277	6/28/2022	6/30/2022	3	6/29/2022	8/5/2022	50.5	114,973
285	9053904_20220803_11001	110	7/28/2022	7/28/2022	1	7/28/2022	8/5/2022	7.5	825
286	21890	1,005	7/11/2022	7/11/2022	1	7/11/2022	9/2/2022	52.5	52,763
287	101341SW	1,129	8/10/2022	8/10/2022	1	8/10/2022	10/7/2022	57.5	64,904
288	5095863	344	7/9/2022	7/9/2022	1	7/9/2022	10/5/2022	87.5	30,132
289	9032200_20220913_7437	74	8/12/2022	8/12/2022	1	8/12/2022	9/15/2022	33.5	2,491
290	100767	266	7/5/2022	7/27/2022	23	7/16/2022	9/23/2022	68.5	18,236
291	27502	459	7/3/2022	7/3/2022	1	7/3/2022	9/19/2022	77.5	35,575
292	INV1339029	1,628	7/19/2022	8/3/2022	16	7/27/2022	10/7/2022	72.0	117,203
293	974321	237	8/2/2022	8/15/2022	14	8/9/2022	10/3/2022	83.0	19,681
294	9030846_20221011_28413_A_1	284	9/18/2022	9/20/2022	3	9/19/2022	10/13/2022	23.5	6,677
295	220489	304	10/19/2022	10/19/2022	1	10/19/2022	12/2/2022	43.5	13,232
296	26800	915	3/17/2022	3/17/2022	1	3/17/2022	5/5/2022	48.5	44,387
297	22-2850	1,727	6/4/2022	6/4/2022	1	6/4/2022	8/19/2022	75.5	130,404
298	2023035W	608	7/14/2022	7/14/2022	1	7/14/2022	9/2/2022	49.5	30,089
299	40735	1,481	8/18/2022	8/18/2022	7	8/18/2022	10/5/2022	48.0	71,093
300	28282	1,174	11/8/2022	11/10/2022	3	11/8/2022	1/3/2023	66.0	77,467
301	9141748_20220412_186529	1,865	3/31/2022	3/31/2022	1	3/31/2022	4/14/2022	14.0	26,114
302	12610472	1,222	4/8/2022	4/14/2022	7	4/8/2022	6/3/2022	56.0	68,454
303	421914165	916	9/30/2022	9/30/2022	1	9/30/2022	11/17/2022	48.0	43,985
304	0404_4030728	531	2/16/2022	2/16/2022	1	2/16/2022	4/7/2022	50.0	26,550
305	104578	1,550	7/11/2022	7/18/2022	8	7/11/2022	7/19/2022	8.0	12,396
306		46,774						48.7	2,276,768

Energy Louisiana, LLC
Cash Working Capital Analysis
Other O&M Expense Lag
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period (5) [d]	End of Service Period (5) [e]	Number of Service Days (1) [f]	Mid-Point of Service Days (2) [g]	Paid Date [h]	Lag (3) [i]	Weighted Dollar Days (4) [j]
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Notes:
(1) [f] = [e] - [d] + 1
(2) [g] = [f] / 2 + [d]
(3) [i] = [h] - [g]

Entergy Louisiana, LLC
Cash Working Capital Analysis
Other O&M - Expense Lag - Check Float
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Payment Method [d]	Paid Date [e]	Payment Reconciliation Date ⁽¹⁾ [f]	Lag / Float ⁽²⁾ [g]	Weighted Dollar Days ⁽³⁾ [h]
Group: > \$100,000							
1	22-1330	1,246,500	ACH	1/12/2022	1/13/2022	1.0	1,246,500
2	065976	111,551	ACH	2/18/2022	2/21/2022	3.0	334,654
3	101023483	201,000	ACH	2/3/2022	2/4/2022	1.0	201,000
4	2022JAN11_APPSCISA	444,728	WIR	1/31/2022	2/1/2022	1.0	444,728
5	96139620	386,260	ACH	2/1/2022	2/2/2022	1.0	386,260
6	709203805	206,525	ACH	2/25/2022	2/28/2022	3.0	619,575
7	GSU-5171020822	712,196	WIR	2/16/2022	2/17/2022	1.0	712,196
8	2022FEB08_APPSCIS	385,253	WIR	2/28/2022	3/1/2022	1.0	385,253
9	63879	377,073	CHK	3/30/2022	4/15/2022	16.0	6,033,160
10	OLA001587-1	267,234	ACH	4/14/2022	4/15/2022	1.0	267,234
11	220223-02	255,600	ACH	4/8/2022	4/11/2022	3.0	766,800
12	815983	144,696	ACH	4/22/2022	4/25/2022	3.0	434,087
13	9000142871	200,498	CHK	4/27/2022	5/9/2022	12.0	2,405,971
14	90035138	136,849	ACH	5/13/2022	5/16/2022	3.0	410,546
15	GSU-5171040822	481,155	WIR	4/29/2022	5/2/2022	3.0	1,443,465
16	22-2439	1,246,500	ACH	4/27/2022	4/28/2022	1.0	1,246,500
17	ENTP389	114,743	ACH	5/13/2022	5/16/2022	3.0	344,228
18	90452086	166,174	ACH	5/19/2022	5/20/2022	1.0	166,174
19	20220408	371,000	ACH	5/12/2022	5/13/2022	1.0	371,000
20	101042886	124,000	ACH	6/2/2022	6/3/2022	1.0	124,000
21	101042884	205,000	ACH	6/2/2022	6/3/2022	1.0	205,000
22	2925	280,312	ACH	7/1/2022	7/5/2022	4.0	1,121,247
23	2900	293,575	ACH	6/30/2022	7/1/2022	1.0	293,575
24	2944	232,091	ACH	7/21/2022	7/22/2022	1.0	232,091
25	709237222	206,729	ACH	7/5/2022	7/5/2022	4.0	826,915
26	558041-RI-00629R	174,485	ACH	6/17/2022	6/20/2022	3.0	523,455
27	OLA001612-1	102,953	ACH	7/22/2022	7/25/2022	3.0	308,858
28	3005	132,750	ACH	8/12/2022	8/15/2022	3.0	398,250
29	521341	139,835	CHK	8/10/2022	8/15/2022	3.0	1,258,513
30	937561	379,445	ACH	8/12/2022	8/15/2022	3.0	1,138,334
31	OLA001620-1	182,066	ACH	8/29/2022	8/30/2022	1.0	182,066
32	101057858	214,000	ACH	9/1/2022	9/2/2022	1.0	214,000
33	GSU-5171080822	617,577	WIR	8/16/2022	8/17/2022	1.0	617,577
34	124277	106,513	ACH	8/29/2022	8/30/2022	1.0	106,513
35	800000353	585,363	ACH	8/22/2022	8/23/2022	1.0	585,363
36	RS1177	199,206	ACH	9/12/2022	9/13/2022	1.0	199,206
37	534513	140,603	CHK	10/12/2022	10/21/2022	9.0	1,265,426
38	709263500	103,364	ACH	9/30/2022	10/3/2022	3.0	310,093
39	GSU-5171090822	526,636	WIR	9/22/2022	9/23/2022	1.0	526,636
40	800000364	555,993	ACH	9/21/2022	9/22/2022	1.0	555,993
41	709263498A	111,634	ACH	10/3/2022	10/4/2022	1.0	111,634
42	1990110409985	109,073	WIR	10/14/2022	10/17/2022	3.0	327,219
43	709271611	103,364	ACH	11/2/2022	11/3/2022	1.0	103,364
44	23-0250	1,348,000	ACH	10/14/2022	10/17/2022	3.0	4,044,000
45	0311005950-10/6/22	108,299	CHK	10/27/2022	11/1/2022	5.0	541,493
46	ENTP451	175,730	ACH	11/10/2022	11/1/2022	1.0	175,730
47	6670324442	468,368	ACH	11/18/2022	11/25/2022	7.0	3,278,575
48	6670308479	479,706	ACH	10/27/2022	10/28/2022	1.0	479,706
49	1990110418314	100,883	WIR	11/17/2022	11/18/2022	1.0	100,883
50	125174	107,263	ACH	11/2/2022	11/3/2022	1.0	107,263
51	90039030	161,178	ACH	11/16/2022	11/17/2022	1.0	161,178
52	547631	140,880	CHK	12/13/2022	12/22/2022	9.0	1,267,920
53	6670340735	475,995	ACH	12/22/2022	12/23/2022	1.0	475,995
54	100011-000064	150,000	ACH	12/15/2022	12/16/2022	1.0	150,000
55	22-0759	149,971	ACH	1/13/2023	1/17/2023	4.0	599,884

Entergy Louisiana, LLC
Cash Working Capital Analysis
Other O&M - Expense Lag - Check Float
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Payment Method [d]	Paid Date [e]	Payment Reconciliation Date ⁽¹⁾ [f]	Lag / Float ⁽²⁾ [g]	Weighted Dollar Days ⁽³⁾ [h]
56	709288608	103,364	ACH	12/30/2022	1/3/2023	4.0	413,458
57	91256522	148,531	ACH	12/15/2022	12/16/2022	1.0	148,531
58	90040181	143,685	ACH	1/11/2023	1/12/2023	1.0	143,685
59		<u>17,523,951</u>				<u>2.4</u>	<u>41,822,958</u>

Entergy Louisiana, LLC
 Cash Working Capital Analysis
 Other O&M - Expense Lag - Check Float
 Electric
 For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Payment Method [d]	Paid Date [e]	Payment Reconciliation Date ⁽¹⁾ [f]	Lag / Float ⁽²⁾ [g]	Weighted Dollar Days ⁽³⁾ [h]
Group: \$50,000 - \$100,000							
60	8763-2	71,374	ACH	3/30/2022	3/31/2022	1.0	71,374
61	90214046	67,468	ACH	6/29/2022	6/30/2022	1.0	67,468
62	90034187	94,789	ACH	3/10/2022	3/11/2022	1.0	94,789
63	2529	94,941	ACH	9/16/2022	9/19/2022	3.0	284,823
64	149687SE	69,172	ACH	10/21/2022	10/24/2022	3.0	207,517
65	3370	84,000	ACH	9/26/2022	9/27/2022	1.0	84,000
66	ENTP420	58,635	ACH	7/15/2022	7/18/2022	3.0	175,905
67	905389171	66,031	ACH	7/20/2022	7/21/2022	1.0	66,031
68	2001068810-000	59,119	ACH	6/17/2022	6/20/2022	3.0	177,358
69	562763-RI-00631	73,209	ACH	9/15/2022	9/16/2022	1.0	73,209
70	107962	96,968	ACH	12/9/2022	12/12/2022	3.0	290,903
71	20221100-1588	51,534	ACH	12/14/2022	12/15/2022	1.0	51,534
72	174132	57,949	ACH	2/18/2022	2/21/2022	3.0	173,847
73	149037SE	67,587	ACH	10/17/2022	10/18/2022	1.0	67,587
74	822540	65,209	ACH	5/26/2022	5/27/2022	1.0	65,209
75	12020	65,242	ACH	5/20/2022	5/23/2022	3.0	195,725
76	90883279	50,585	ACH	8/4/2022	8/5/2022	1.0	50,585
77	90446709	56,848	ACH	2/18/2022	2/21/2022	3.0	170,544
78	12763	52,832	ACH	5/16/2022	5/17/2022	1.0	52,832
79	12894	50,414	ACH	8/12/2022	8/15/2022	3.0	151,242
80	105148	58,697	ACH	10/7/2022	10/10/2022	3.0	176,091
81	152250E	56,390	ACH	11/10/2022	11/11/2022	1.0	56,390
82	155294SE	56,104	ACH	12/9/2022	12/12/2022	3.0	168,311
83	20225686	64,684	ACH	1/20/2023	1/23/2023	3.0	194,051
84	16396	96,068	ACH	5/26/2022	5/27/2022	1.0	96,068
85	905448287	65,446	ACH	9/1/2022	9/2/2022	1.0	65,446
86	13022	51,454	ACH	10/12/2022	10/13/2022	1.0	51,454
87	18255	77,994	WIR	3/11/2022	3/14/2022	3.0	233,982
88	178406	57,949	ACH	6/23/2022	6/24/2022	1.0	57,949
89	12835	53,898	ACH	7/5/2022	7/6/2022	1.0	53,898
90	12824	58,162	WIR	7/5/2022	7/6/2022	1.0	58,162
91	1990110392146	91,637	ACH	7/15/2022	7/18/2022	3.0	274,911
92	6601290546	98,578	ACH	8/5/2022	8/8/2022	3.0	295,734
93	3143	75,825	ACH	8/26/2022	8/29/2022	3.0	227,474
94	04192022	85,645	ACH	4/21/2022	4/22/2022	1.0	85,645
95	12917	54,964	ACH	8/26/2022	8/29/2022	3.0	164,892
96	2527	98,537	ACH	9/16/2022	9/19/2022	3.0	295,612
97	105975	93,720	ACH	11/10/2022	11/11/2022	1.0	93,720
98	052022EWR	71,864	ACH	7/1/2022	7/5/2022	4.0	287,455
99	6601233850	58,283	CHK	7/21/2022	7/22/2022	1.0	58,283
100	95811973	63,367	ACH	11/23/2022	11/25/2022	2.0	126,734
101	28075	55,615	CHK	12/9/2022	12/12/2022	3.0	166,846
102	20220500-1588	61,314	ACH	9/28/2022	9/29/2022	1.0	61,314
103	0311005950001-1.6.22	61,550	ACH	1/13/2022	1/21/2022	8.0	492,401
104		3,021,650				2.1	6,415,304

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Line No.	Invoice Number	Invoice Amount	Payment Method	Paid Date	Payment Reconciliation Date ^(f)	Lag / Float ^(g)	Weighted Dollar Days ^(h)
[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]
Group: \$25,000 - \$50,000							
105	22186	37,495	ACH	10/21/2022	10/24/2022	3.0	112,484
106	95606239	25,242	ACH	3/4/2022	3/7/2022	3.0	75,727
107	WF3.012.221217	40,792	ACH	12/30/2022	1/3/2023	4.0	163,166
108	101024353	31,898	ACH	2/10/2022	2/11/2022	1.0	31,898
109	6601243544	37,135	ACH	7/25/2022	7/26/2022	1.0	37,135
110	95800169	29,135	ACH	11/10/2022	11/11/2022	1.0	29,135
111	164915SE	37,104	ACH	2/10/2023	2/13/2023	3.0	111,313
112	63904	29,362	ACH	4/14/2022	4/15/2022	1.0	29,362
113	15720	25,051	CHK	4/27/2022	5/5/2022	8.0	200,412
114	2168512-00	25,117	ACH	7/22/2022	7/25/2022	3.0	75,350
115	08092022	29,523	ACH	8/11/2022	8/12/2022	1.0	29,523
116	3196	29,397	ACH	9/23/2022	9/26/2022	3.0	88,191
117	64923	29,362	ACH	9/12/2022	9/13/2022	1.0	29,362
118	12962	45,843	ACH	9/19/2022	9/20/2022	1.0	45,843
119	12816	46,400	ACH	6/22/2022	6/23/2022	1.0	46,400
120	12872	46,483	ACH	6/24/2022	6/27/2022	3.0	139,450
121	95598879	27,534	ACH	2/23/2022	2/24/2022	1.0	27,534
122	0008291-4930-1	27,758	ACH	3/25/2022	3/28/2022	3.0	83,274
123	531384	28,402	ACH	4/14/2022	4/15/2022	1.0	28,402
124	ETGY_OUA_22_002	38,283	CHK	4/20/2022	4/26/2022	8.0	306,266
125	91240548	45,711	ACH	5/13/2022	5/16/2022	3.0	137,134
126	LOU220114-2	29,247	ACH	6/10/2022	6/13/2022	3.0	87,741
127	CDV-6UP-166-A	30,000	ACH	7/1/2022	7/5/2022	4.0	120,000
128	12893	45,665	ACH	8/12/2022	8/15/2022	3.0	136,995
129	39842	27,675	CHK	8/24/2022	8/30/2022	6.0	166,049
130	95717645	26,381	ACH	8/1/2022	8/2/2022	1.0	26,381
131	1815590	38,000	ACH	8/19/2022	8/22/2022	3.0	114,000
132	148395S	33,286	ACH	10/7/2022	10/10/2022	3.0	99,857
133	17433890	26,184	ACH	10/27/2022	10/28/2022	1.0	26,184
134	BC183099P	38,132	ACH	10/14/2022	10/17/2022	3.0	114,396
135	5988	33,716	ACH	12/1/2022	12/2/2022	1.0	33,716
136	9157-2	31,500	ACH	12/5/2022	12/6/2022	1.0	31,500
137	95828935	28,364	ACH	1/11/2023	1/12/2023	1.0	28,364
138	22-2262	45,081	ACH	12/2/2022	12/5/2022	3.0	135,242
139	22-2015	44,798	ACH	3/4/2022	3/7/2022	3.0	134,393
140	91243783	36,390	ACH	6/24/2022	6/27/2022	3.0	109,171
141	OLA001645	28,748	ACH	11/18/2022	11/25/2022	7.0	201,239
142	6601395578	27,212	ACH	10/26/2022	10/27/2022	1.0	27,212
143	INVPUS0039	48,600	ACH	10/26/2022	10/27/2022	1.0	48,600
144	PSO075183R	48,602	ACH	12/22/2022	12/23/2022	1.0	48,602
145	588560	44,129	CHK	5/31/2022	6/7/2022	7.0	308,903
146	91241521	32,498	ACH	5/27/2022	5/31/2022	4.0	129,991
147	588944	30,518	CHK	6/1/2022	6/7/2022	6.0	183,108
148	5845	44,333	ACH	8/25/2022	8/26/2022	1.0	44,333
149	ENTU439	30,411	ACH	9/15/2022	9/16/2022	1.0	30,411
150	95811964	30,544	ACH	12/14/2022	12/15/2022	1.0	30,544
151	535980	28,902	ACH	11/17/2022	11/18/2022	1.0	28,902
152	15720-CD99176565	35,982	ACH	8/25/2022	8/26/2022	1.0	35,982
153	95806265	28,116	ACH	12/14/2022	12/15/2022	1.0	28,116
154	5822	34,970	ACH	8/4/2022	8/5/2022	1.0	34,970
155		1,721,012				2.5	4,372,265

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Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Payment Method [d]	Paid Date [e]	Payment Reconciliation Date ⁽¹⁾ [f]	Lag / Float ⁽²⁾ [g]	Weighted Dollar Days ⁽³⁾ [h]
Group: \$10,000 - \$25,000							
156	1719855	20,219	ACH	5/20/2022	5/23/2022	3.0	60,657
157	ENT0782	12,405	ACH	12/9/2022	12/12/2022	3.0	37,214
158	413001-22WF	20,000	CHK	5/13/2022	5/26/2022	13.0	260,000
159	ENTP491	20,075	ACH	1/20/2023	1/23/2023	3.0	60,225
160	25248RM	12,236	ACH	3/7/2022	3/8/2022	1.0	12,236
161	22001200US	12,211	ACH	4/29/2022	5/2/2022	3.0	36,634
162	INV-0008955126	18,457	ACH	1/5/2023	1/6/2023	1.0	18,457
163	222977	10,984	ACH	11/25/2022	11/28/2022	3.0	32,952
164	901841128	16,383	ACH	4/8/2022	4/11/2022	3.0	49,149
165	2924	16,396	ACH	6/30/2022	7/1/2022	1.0	16,396
166	2933	16,396	ACH	7/7/2022	7/8/2022	1.0	16,396
167	Y184-1	18,010	ACH	12/22/2022	12/23/2022	1.0	18,010
168	90036091W	16,699	ACH	3/4/2022	3/7/2022	3.0	50,096
169	20701	11,963	ACH	3/18/2022	3/21/2022	3.0	35,889
170	20765	11,108	CHK	4/27/2022	5/9/2022	12.0	133,291
171	6601093340	18,327	ACH	5/23/2022	5/24/2022	1.0	18,327
172	95676583	17,961	ACH	5/31/2022	6/1/2022	1.0	17,961
173	05123	15,539	CHK	6/3/2022	6/14/2022	11.0	170,931
174	0281564	12,775	ACH	7/22/2022	7/25/2022	3.0	38,325
175	69961718	18,144	ACH	6/16/2022	6/17/2022	1.0	18,144
176	2266-292-04-01	18,432	ACH	7/8/2022	7/11/2022	3.0	55,295
177	222036	11,570	ACH	8/19/2022	8/22/2022	3.0	34,709
178	CDV-6UP-173	11,065	ACH	8/19/2022	8/22/2022	3.0	33,196
179	0649082NA	16,500	ACH	9/2/2022	9/6/2022	4.0	66,000
180	6601357264	16,617	ACH	9/9/2022	9/12/2022	3.0	49,850
181	95732119	13,003	ACH	8/17/2022	8/18/2022	1.0	13,003
182	6601412978	15,181	ACH	9/30/2022	10/3/2022	3.0	45,544
183	Y011-6	13,942	ACH	9/16/2022	9/19/2022	3.0	41,825
184	91247657	11,775	ACH	10/21/2022	10/24/2022	3.0	35,325
185	HCT0693318	10,365	WIR	10/12/2022	10/13/2022	1.0	10,365
186	8817964	20,777	ACH	11/25/2022	11/28/2022	3.0	62,331
187	156729E	10,314	ACH	12/16/2022	12/19/2022	3.0	30,942
188	328-50007872	16,513	ACH	12/30/2022	1/3/2023	4.0	66,054
189	420880	15,766	ACH	1/27/2023	1/30/2023	3.0	47,299
190	INV-01515930	19,170	ACH	2/10/2023	2/13/2023	3.0	57,510
191	95721476	13,343	ACH	8/10/2022	8/11/2022	1.0	13,343
192	40012941	14,826	ACH	10/14/2022	10/17/2022	3.0	44,477
193	125810E	12,281	ACH	3/25/2022	3/28/2022	3.0	36,843
194	2022795W	18,549	ACH	7/29/2022	8/1/2022	3.0	55,646
195	21161R	10,694	ACH	8/19/2022	8/22/2022	3.0	32,081
196	530387	19,810	ACH	2/18/2022	2/21/2022	3.0	59,430
197	166183	10,216	ACH	10/14/2022	10/17/2022	3.0	30,649
198	91233197	10,524	ACH	2/14/2022	2/15/2022	1.0	10,524
199	20046097	12,759	ACH	3/25/2022	3/28/2022	3.0	38,278
200	20048419	18,919	ACH	10/17/2022	10/18/2022	1.0	18,919
201	153370E	18,908	ACH	11/18/2022	11/25/2022	7.0	132,354
202	901906765E	13,467	ACH	1/27/2023	1/30/2023	3.0	40,402
203	303610	14,386	ACH	9/8/2022	9/9/2022	1.0	14,386
204	1/26/2022	10,875	ACH	1/31/2022	2/1/2022	1.0	10,875
205		736,833				3.1	2,288,744

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Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Payment Method [d]	Paid Date [e]	Payment Reconciliation Date ⁽¹⁾ [f]	Lag / Float ⁽²⁾ [g]	Weighted Dollar Days ⁽³⁾ [h]
Group: \$2,500 - \$10,000							
206	185132379-026	3,920	ACH	8/11/2022	8/12/2022	1.0	3,920
207	266262	2,840	ACH	9/23/2022	9/26/2022	3.0	8,520
208	01130188	4,375	ACH	2/4/2022	2/7/2022	3.0	13,125
209	20220603	3,920	ACH	4/1/2022	4/4/2022	3.0	11,760
210	59L46122	7,431	ACH	5/9/2022	5/10/2022	1.0	7,431
211	EETP-233	5,500	ACH	7/8/2022	7/11/2022	3.0	16,500
212	68R77922	6,917	ACH	9/2/2022	9/6/2022	4.0	27,669
213	MSE2002E-22	2,776	ACH	9/15/2022	9/16/2022	1.0	2,776
214	56B51522	5,223	ACH	4/8/2022	4/11/2022	3.0	15,669
215	EFFZC-74	5,731	CHK	3/4/2022	3/10/2022	6.0	34,384
216	ESI-119205	3,759	ACH	7/22/2022	7/25/2022	3.0	11,276
217	164170	9,133	ACH	9/14/2022	9/15/2022	1.0	9,133
218	312396	2,914	ACH	11/10/2022	11/11/2022	1.0	2,914
219	289048	5,844	ACH	5/13/2022	5/16/2022	3.0	17,531
220	50101	3,512	ACH	4/8/2022	4/11/2022	3.0	10,535
221	55Q05722A	6,600	ACH	4/8/2022	4/11/2022	3.0	19,800
222	294227B	5,426	ACH	7/7/2022	7/8/2022	1.0	5,426
223	90101702W	5,065	ACH	9/2/2022	9/6/2022	4.0	20,260
224	275728W	5,060	ACH	9/16/2022	9/19/2022	3.0	15,181
225	21382R	8,406	ACH	10/21/2022	10/24/2022	3.0	25,217
226	2155618-00	5,261	ACH	4/22/2022	4/25/2022	3.0	15,784
227	12495872	2,695	ACH	5/12/2022	5/13/2022	1.0	2,695
228	48067720	2,535	ACH	4/29/2022	5/2/2022	3.0	7,605
229	131754E	7,130	ACH	5/13/2022	5/16/2022	3.0	21,391
230	95620997	4,643	ACH	4/12/2022	4/13/2022	1.0	4,643
231	58W18422	5,177	ACH	5/9/2022	5/10/2022	1.0	5,177
232	1722821A	2,814	ACH	6/10/2022	6/13/2022	3.0	8,442
233	INV00191759	3,435	ACH	5/9/2022	5/10/2022	1.0	3,435
234	193104402-014	5,779	ACH	5/12/2022	5/13/2022	1.0	5,779
235	2089270	9,238	ACH	6/2/2022	6/3/2022	1.0	36,952
236	95680870	4,652	ACH	7/1/2022	7/5/2022	4.0	16,320
237	39193	2,720	CHK	7/21/2022	7/27/2022	6.0	8,990
238	40021	2,997	CHK	9/13/2022	9/16/2022	3.0	8,453
239	2577	2,818	ACH	8/19/2022	8/22/2022	3.0	8,453
240	9061356_20220909_406418	4,064	ACH	9/13/2022	9/14/2022	1.0	4,064
241	211446	8,771	ACH	10/26/2022	10/27/2022	1.0	8,771
242	2023545W	2,870	ACH	11/18/2022	11/25/2022	7.0	20,089
243	2689305	3,197	ACH	6/24/2022	6/27/2022	3.0	9,592
244	72X92422	8,221	ACH	10/21/2022	10/24/2022	3.0	24,662
245	95697573	6,368	ACH	7/15/2022	7/18/2022	3.0	19,105
246	270833W	4,793	ACH	8/5/2022	8/8/2022	3.0	14,378
247	40552	2,708	CHK	10/12/2022	10/18/2022	6.0	16,248
248	207594363-005	2,950	ACH	12/7/2022	12/8/2022	1.0	2,950
249	941557S	3,391	ACH	8/19/2022	8/22/2022	3.0	10,173
250	91241660	9,910	ACH	6/15/2022	6/16/2022	1.0	9,910
251	90132786E	4,617	ACH	10/13/2022	10/14/2022	1.0	4,617
252	95838341	4,812	ACH	1/3/2023	1/4/2023	1.0	4,812
253		232,917				2.5	578,715

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Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Payment Method [d]	Paid Date [e]	Payment Reconciliation Date ⁽¹⁾ [f]	Lag / Float ⁽²⁾ [g]	Weighted Dollar Days ⁽³⁾ [h]
Group: < \$2,500							
254	MSE1272D-22	1,921	ACH	5/20/2022	5/23/2022	3.0	5,762
255	9141748_20221130_45491_B_1	455	WIR	12/2/2022	12/2/2022	-	-
256	938550W	2,291	ACH	8/12/2022	8/15/2022	3.0	6,872
257	7-677-33017	101	ACH	3/30/2022	3/31/2022	1.0	101
258	1009835W	1,254	ACH	9/29/2022	9/30/2022	1.0	1,254
259	LS585091322	776	ACH	10/28/2022	10/31/2022	3.0	2,328
260	9232	650	CHK	10/24/2022	11/2/2022	9.0	5,850
261	27051	229	ACH	6/10/2022	6/13/2022	3.0	686
262	94332L	1,271	ACH	4/22/2022	4/25/2022	3.0	3,812
263	0822202272695OGT	757	ACH	9/2/2022	9/6/2022	4.0	3,028
264	98526	1,664	ACH	10/13/2022	10/14/2022	1.0	1,664
265	23602	955	ACH	11/18/2022	11/25/2022	7.0	6,685
266	339222	1,497	ACH	12/16/2022	12/19/2022	3.0	4,492
267	2205	2,000	CHK	4/20/2022	5/4/2022	14.0	28,000
268	857805S	24	ACH	3/11/2022	3/14/2022	3.0	73
269	9070462_20220303_9868	99	ACH	3/7/2022	3/8/2022	1.0	99
270	300020235203072022	37	ACH	3/22/2022	3/23/2022	1.0	37
271	203300467-002	40	ACH	4/22/2022	4/25/2022	3.0	120
272	2022290W	1,121	ACH	5/6/2022	5/9/2022	3.0	3,362
273	641	480	ACH	4/6/2022	4/7/2022	1.0	480
274	26784	1,974	ACH	4/28/2022	4/29/2022	1.0	1,974
275	90044369E	1,912	ACH	4/13/2022	4/14/2022	1.0	1,912
276	90045946E	2,473	ACH	4/19/2022	4/20/2022	1.0	2,473
277	7-737-34067	239	ACH	5/12/2022	5/13/2022	1.0	239
278	RI177868	460	ACH	5/16/2022	5/17/2022	1.0	460
279	9010822_20220520_61776	618	ACH	5/24/2022	5/25/2022	1.0	618
280	56638	500	ACH	7/15/2022	7/18/2022	3.0	1,500
281	225979289	445	ACH	6/8/2022	6/9/2022	1.0	445
282	181060	418	ACH	8/4/2022	8/5/2022	1.0	418
283	12887255	8	ACH	8/12/2022	8/15/2022	3.0	24
284	941576S	2,277	ACH	8/19/2022	8/22/2022	3.0	6,830
285	9053904_20220803_11001	110	ACH	8/5/2022	8/8/2022	3.0	330
286	21890	1,005	ACH	9/2/2022	9/6/2022	4.0	4,020
287	101341SW	1,129	ACH	10/7/2022	10/10/2022	3.0	3,386
288	5095863	344	CHK	10/5/2022	10/12/2022	7.0	2,411
289	9032200_20220913_7437	74	ACH	9/15/2022	9/16/2022	1.0	74
290	100767	266	ACH	9/23/2022	9/26/2022	3.0	799
291	27502	459	ACH	9/19/2022	9/20/2022	1.0	459
292	INV1339029	1,628	ACH	10/7/2022	10/10/2022	3.0	4,883
293	974321	237	ACH	10/31/2022	11/1/2022	1.0	237
294	9030846_20221011_28413_A_1	284	ACH	10/13/2022	10/14/2022	1.0	284
295	220489	304	ACH	12/2/2022	12/5/2022	3.0	913
296	26800	915	ACH	5/5/2022	5/6/2022	1.0	915
297	22-2850	1,727	ACH	8/19/2022	8/22/2022	3.0	5,182
298	2023035W	608	ACH	9/2/2022	9/6/2022	4.0	2,431
299	40735	1,481	CHK	10/5/2022	10/10/2022	5.0	7,406
300	28282	1,174	ACH	1/13/2023	1/17/2023	4.0	4,695
301	9141748_20220412_186529	1,865	ACH	4/14/2022	4/15/2022	1.0	1,865
302		42,555				3.1	131,886

Entergy Louisiana, LLC
Cash Working Capital Analysis
Other O&M - Expense Lag - Check Float
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Payment Method [d]	Paid Date [e]	Payment Reconciliation Date ⁽¹⁾ [f]	Lag / Float ⁽²⁾ [g]	Weighted Dollar Days ⁽³⁾ [h]
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Notes:
⁽¹⁾ For ACH and EFT transactions, assume 1-day settlement. Check clearing is per Accounts Payable system.
⁽²⁾ [g] = [f] - [e]
Grand total: [g] = sum([h]) / sum([c])
⁽³⁾ [h] = [c] * [g]

OTHER O&M - EXPENSE LAG

Reference:
Database:
Query:

Overall Population	Category	Category Population	Sample No	Invoice Num	Monetary Amount	Service Period Start	Service Period End	Payment Date = Date of Pay Cycle or Check Cut	Payment Reconcile		EFT, ACH, CHK Settlement Summary
									Date = Date check deposited or EFT/ACH settled		

Payment Method

OTHER O&M - EXPENSE LAG

Reference:

Database:

Query:

1H ELL Other OM Pop - 1 - > 100K

Count of Monetary Amount	Sum of Monetary Amount
335	96,442,143

1H ELL Other OM Pop - 2 - 50K-100K

Count of Monetary Amount	Sum of Monetary Amount
611	41,225,219

1H ELL Other OM Pop - 3 - 25K-50K

Count of Monetary Amount	Sum of Monetary Amount
1,234	43,582,883

1H ELL Other OM Pop - 4 - 10K-25K

Count of Monetary Amount	Sum of Monetary Amount
11,315	55,589,000

1H ELL Other OM Pop - 5 - 2500-10K

Count of Monetary Amount	Sum of Monetary Amount
2,867	45,039,485

1H ELL Other OM Pop - 6 - <2500

Count of Monetary Amount	Sum of Monetary Amount
44,297	29,629,647
60,659	311,508,378

1H ELL Other OM - Pop - AP

Count of Monetary Amount	Sum of Monetary Amount
60,659	311,508,378
-	0

Entergy Louisiana, LLC
Cash Working Capital Analysis
Big Cajun - Fuel and O&M Expense
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Invoice Number [b]	Invoice Amount [c]	Beginning of Service Period [d]	End of Service Period [e]	Number of Service Days [f]	Mid-Point of Service Days [g]	Paid Date [h]	Lag ⁽³⁾ [i]	Weighted Dollar Days ⁽⁴⁾ [j]
1	012022327786963	3,277,870	1/1/2022	1/31/2022	31	1/16/2022	3/2/2022	44.5	145,865,199
2	022022353978385	3,539,784	2/1/2022	2/28/2022	28	2/15/2022	3/29/2022	42.0	148,670,922
3	032022486788702	4,867,887	3/1/2022	3/31/2022	31	3/16/2022	5/2/2022	46.5	226,356,746
4	042022567436799	5,674,368	4/1/2022	4/30/2022	30	4/16/2022	5/27/2022	41.0	232,649,088
5	052022563986871	5,639,869	5/1/2022	5/31/2022	31	5/16/2022	6/28/2022	42.5	239,694,420
6	062022503037375	5,030,374	6/1/2022	6/30/2022	30	6/16/2022	8/1/2022	46.0	231,397,193
7	072022508273465	5,082,735	7/1/2022	7/31/2022	31	7/16/2022	8/30/2022	44.5	226,181,692
8	082022647618076	6,476,181	8/1/2022	8/31/2022	31	8/16/2022	9/29/2022	43.5	281,713,863
9	092022550064250	5,500,643	9/1/2022	9/30/2022	30	9/16/2022	10/31/2022	45.0	247,528,913
10	102022405340618	4,053,406	10/1/2022	10/31/2022	31	10/16/2022	11/30/2022	44.5	180,376,575
11	1120223084318.03	3,084,318	11/1/2022	11/30/2022	30	11/16/2022	12/29/2022	43.0	132,625,675
12	122022366587663	3,665,877	12/1/2022	12/31/2022	31	12/16/2022	1/30/2023	44.5	163,131,510
13		55,893,310						43.9	2,456,191,795

Notes:

⁽¹⁾ [f] = [e] - [d] + 1

⁽²⁾ [g] = [f] / 2 + [d]

⁽³⁾ [i] = [h] - [g]

Grand total: [j] = sum([j]) / sum([c])

⁽⁴⁾ [j] = [c] * [i]

CASH WORKING CAPITAL - BIG CAJUN (FUEL AND O&M EXPENSE)

Reference:
Database:
Query:

ID	Invoice Num	Monetary Amount	Service Period Start	Service Period End	Payment Date = Date of Pay Cycle or Check Cut
1	012022327786963	3,277,869.63	1/1/2022	1/31/2022	3/2/2022
2	022022353978385	3,539,783.85	2/1/2022	2/28/2022	3/29/2022
3	032022486788702	4,867,887.02	3/1/2022	3/31/2022	5/2/2022
4	042022567436799	5,674,367.99	4/1/2022	4/30/2022	5/27/2022
5	052022563986871	5,639,868.71	5/1/2022	5/31/2022	6/28/2022
6	062022503037375	5,030,373.75	6/1/2022	6/30/2022	8/1/2022
7	072022508273465	5,082,734.65	7/1/2022	7/31/2022	8/30/2022
8	082022647618076	6,476,180.76	8/1/2022	8/31/2022	9/29/2022
9	092022550064250	5,500,642.50	9/1/2022	9/30/2022	10/31/2022
10	102022405340618	4,053,406.18	10/1/2022	10/31/2022	11/30/2022
11	1120223084318.03	3,084,318.03	11/1/2022	11/30/2022	12/29/2022
12	122022366587663	3,665,876.63	12/1/2022	12/31/2022	1/30/2023

Entergy Louisiana, LLC
Cash Working Capital Analysis
Payroll Related Taxes
Electric

For The Test Year Ended December 31, 2022

Line No. [a]	Description [b]	Amount [c]	(Lead) / Lag Days [d]	Weighted Dollar Days [e]
1	FICA ⁽¹⁾ ⁽⁴⁾	14,661,887	2.2	32,380,367
2	Federal Unemployment ⁽²⁾ ⁽⁵⁾	81,831	29.2	2,385,925
3	State Unemployment ⁽³⁾ ⁽⁶⁾	13,512	29.2	393,994
4	Total Payroll Related	14,757,230	2.4	35,160,287

Notes:

- ⁽¹⁾ Reference ELA CWC WP 9.1
- ⁽²⁾ Reference ELA CWC WP 9.1
- ⁽³⁾ Reference ELA CWC WP 9.1
- ⁽⁴⁾ Reference ELA CWC WP 9.1.1 Page 1
- ⁽⁵⁾ Reference ELA CWC WP 9.1.2
- ⁽⁶⁾ Reference ELA CWC WP 9.1.3

Entergy Louisiana, LLC
Cash Working Capital Analysis
ELA Withholding Tax Deposits 2022
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Quarter [b]	FICA ⁽¹⁾ [c]	FUTA ⁽²⁾ [d]	SUTA ⁽³⁾ [e]	FIT ⁽⁴⁾ [f]	SIT ⁽⁵⁾ [g]
1	Jan-Mar	8,081,322	72,950	12,030	7,505,447	1,891,935
2	Apr-Jun	6,586,091	2,473	403	5,271,674	1,429,310
3	Jul-Sept	7,577,776	2,507	422	6,103,148	1,666,184
4	Oct-Dec	7,078,586	3,901	657	6,378,734	1,731,891
5	Total	29,323,775	81,831	13,512	25,259,003	6,719,320
6	Employer	14,661,887				
7	Employee	14,661,887				

Notes:

⁽¹⁾ Payroll Federal and State Quarterly Reports, WP 9.1.4, col. (D)

⁽²⁾ Payroll Federal and State Quarterly Reports, WP 9.1.2

⁽³⁾ Payroll Federal and State Quarterly Reports, WP 9.1.3

⁽⁴⁾ Payroll Federal and State Quarterly Reports, WP 9.1.4, col. (C)

⁽⁵⁾ Payroll Federal and State Quarterly Reports, WP 5.2.4

Entergy Louisiana, LLC
Cash Working Capital Analysis
Employer Federal Tax Withholding Payment Lag
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Period [b]	Liability Amount [c]	Dollar Days [d]	Lag Days [e]
1	1st Quarter	15,586,769	26,713,437	1.7
2	2nd Quarter	11,857,765	29,723,301	2.5
3	3rd Quarter	13,680,923	35,115,245	2.6
4	4th Quarter	13,441,612	28,957,862	2.2
5	Total	54,567,069	120,509,844	2.2

Notes:

⁽¹⁾ Reference WP 9.1.1 Pages 2-5

Entergy Louisiana, LLC
Cash Working Capital Analysis
Employer Federal Tax Deposit Liability (1st Qtr.)
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Payroll Liability Date [b]	Liability ⁽³⁾ [c]	Deposit date [d]	Lag Days [e]	Dollar Days [f]
1	12/29/2021	30,603	1/5/2022	7	214,223
2	1/7/2022	466	1/10/2022	3	1,398
3	1/14/2022	1,746,615	1/14/2022	0	-
4	1/20/2022	1,310	1/21/2022	1	1,310
5	1/27/2022	5,255	1/28/2022	1	5,255
6	1/28/2022	1,849,211	1/31/2022	3	5,547,634
7	1/31/2022	129,859	2/1/2022	1	129,859
8	2/1/2022	60,477	2/2/2022	1	60,477
9	2/3/2022	1,272	2/4/2022	1	1,272
10	2/10/2022	6,743	2/11/2022	1	6,743
11	2/11/2022	1,826,503	2/14/2022	3	5,479,510
12	2/24/2022	18,440	2/25/2022	1	18,440
13	2/25/2022	1,799,252	2/28/2022	3	5,397,756
14	3/9/2022	4,418,742	3/10/2022	1	4,418,742
15	3/10/2022	261	3/11/2022	1	261
16	3/11/2022	1,808,549	3/14/2022	3	5,425,648
17	3/17/2022	4,827	3/18/2022	1	4,827
18	3/24/2022	82	3/25/2022	1	82
19	3/25/2022	1,869,849	3/28/2022	3	5,609,546
20	3/31/2022	8,452	4/1/2022	1	8,452
Total					1.7 26,713,437

Entergy Louisiana, LLC
Cash Working Capital Analysis
Employer Federal Tax Deposit Liability (1st Qtr.)
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Payroll Liability Date [b]	Liability ⁽³⁾ [c]	Deposit date [d]	Lag Days [e]	Dollar Days [f]
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⁽¹⁾ [e] = [d] - [b]

⁽²⁾ Reference Form 941 (Employer's Quarterly Federal Tax Return)
Forms for the four quarters ended December 31, 2022.

⁽³⁾ The 12/29/2021 liability amount of \$30,603 is associated with the prior test year.

Entergy Louisiana, LLC
Cash Working Capital Analysis
Employer Federal Tax Deposit Liability (2nd Qtr.)
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Payroll Liability Date [b]	Liability [c]	Deposit Date [e]	Lag Days [f]	Dollar Days [g]
1	4/7/2022	1,607	4/8/2022	1	1,607
2	4/8/2022	2,061,259	4/11/2022	3	6,183,778
3	4/15/2022	2,103	4/19/2022	4	8,411
4	4/21/2022	5,182	4/22/2022	1	5,182
5	4/22/2022	2,027,097	4/25/2022	3	6,081,291
6	4/28/2022	821	4/29/2022	1	821
7	5/6/2022	1,899,483	5/9/2022	3	5,698,448
8	5/20/2022	1,926,247	5/23/2022	3	5,778,741
9	5/24/2022	355	5/25/2022	1	355
10	5/26/2022	894	5/27/2022	1	894
11	6/3/2022	1,987,924	6/6/2022	3	5,963,773
12	6/17/2022	1,944,793	6/17/2022	0	-
Total		11,857,765		2.5	29,723,301

Notes:

⁽¹⁾ [e] = [d] - [b]

⁽²⁾ Reference Form 941 (Employer's Quarterly Federal Tax Return)
Forms for the four quarters ended December 31, 2022.

Entergy Louisiana, LLC
Cash Working Capital Analysis
Employer Federal Tax Deposit Liability (3rd Qtr.)
Electric
For The Test Year Ended December 31, 2022

Line No.	Payroll Liability Date [a]	Liability [b]	Deposit Date [c]	Lag Days [d]	Dollar Days [e]
1	7/1/2022	1,958,292	7/1/2022	0	-
2	7/7/2022	1,313	7/8/2022	1	1,313
3	7/14/2022	3,312	7/15/2022	1	3,312
4	7/15/2022	2,010,614	7/18/2022	3	6,031,843
5	7/29/2022	2,100,034	8/1/2022	3	6,300,101
6	8/12/2022	1,924,683	8/15/2022	3	5,774,050
7	8/18/2022	16,915	8/19/2022	1	16,915
8	8/25/2022	609	8/26/2022	1	609
9	8/26/2022	1,868,325	8/29/2022	3	5,604,975
10	9/9/2022	1,886,562	9/12/2022	3	5,659,686
11	9/17/2022	418	9/19/2022	2	836
12	9/22/2022	3,966	9/23/2022	1	3,966
13	9/23/2022	1,905,879	9/26/2022	3	5,717,638
Total		13,680,923		2.6	35,115,245

Notes:

⁽¹⁾ [e] = [d] - [b]

⁽²⁾ Reference Form 941 (Employer's Quarterly Federal Tax Return)
Forms for the four quarters ended December 31, 2022.

Entergy Louisiana, LLC
Cash Working Capital Analysis
Employer Federal Tax Deposit Liability (4th Qtr.)
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Payroll Liability Date [b]	Liability [c]	Deposit Date [e]	Lag Days [f]	Dollar Days [g]
1	10/6/2022	1,590	10/7/2022	1	1,590
2	10/7/2022	1,848,534	10/7/2022	0	-
3	10/13/2022	6,821	10/14/2022	1	6,821
4	10/21/2022	1,954,195	10/24/2022	3	5,862,584
5	10/24/2022	325	10/25/2022	1	325
6	10/29/2022	1,865	10/31/2022	2	3,730
7	11/4/2022	1,947,783	11/7/2022	3	5,843,350
8	11/18/2022	1,940,083	11/21/2022	3	5,820,250
9	11/19/2022	236	11/21/2022	2	472
10	12/2/2022	1,914,814	12/5/2022	3	5,744,443
11	12/16/2022	1,890,877	12/19/2022	3	5,672,630
12	12/17/2022	309	12/19/2022	2	617
13	12/30/2022	208	1/3/2023	4	830
14	12/30/2022	219	12/31/2022	1	219
15	12/30/2022	1,933,753	12/30/2022	0	-
16	12/30/2022	15,708	12/31/2022	1	15,708
Total		13,441,612		2.2	28,957,862

Notes:

⁽¹⁾ [e] = [d] - [b]

⁽²⁾ Reference Form 941 (Employer's Quarterly Federal Tax Return)
Forms for the four quarters ended December 31, 2022.

Entergy Louisiana, LLC
Cash Working Capital Analysis
Federal Unemployment Taxes
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Liability Date (1) [b]	FUTA Amount (1) [c]	Deposit Date (1) [d]	Lag (2) [e]	Weighted Dollar Days (3) [f]
1	3/31/2022	72,950	4/29/2022	29.0	2,115,563
2	6/30/2022	2,473	7/29/2022	29.0	71,719
3	9/30/2022	2,507	10/31/2022	31.0	77,727
4	12/31/2022	3,901	1/31/2023	31.0	120,916
5		81,831		29.2	2,385,925

Notes:

(1) Reference EFTPS Payment Receipts for Tax Form 940 Employers Annual Unemployment Tax, Federal Tax Deposit Receipts for four quarters ended December 31, 2022

(2) [d] = [c] - [a]

Total [d] = sum([e]) / sum([b])

(3) [e] = [b] * [d]

Entergy Louisiana, LLC
Cash Working Capital Analysis
State Unemployment Taxes
Electric
For The Test Year Ended December 31, 2022

Line No. [a]	Liability Date (1) [b]	SUTA Amount (1) [c]	Deposit Date (1) [d]	Lag (2) [e]	Weighted Dollar Days (3) [f]
1	3/31/2022	12,030	4/29/2022	29.0	348,883
2	6/30/2022	403	7/29/2022	29.0	11,673
3	9/30/2022	422	10/31/2022	31.0	13,080
4	12/31/2022	657	1/31/2023	31.0	20,358
5		13,512		29.2	393,994

Notes:

(1) Reference State Unemployment Taxes Payments (to the State of LA and the State of TX) for four quarters ended December 31, 2022

(2) [d] = [c] - [a]

Total [d] = sum([e]) / sum([b])

(3) [e] = [b] * [d]

Entergy Louisiana, LLC
Cash Working Capital Analysis
Employer Federal Tax Deposit Liability Quarterly
Electric
For The Test Year Ended December 31, 2022

Line No.	Liability Date	FIT Liability ⁽¹⁾	FICA Liability ⁽¹⁾	Total
[a]	[b]	[c]	[d]	[e]
1	1st Quarter	\$ 7,505,447	\$ 8,081,322	\$ 15,586,769
2	2nd Quarter	\$ 5,271,674	\$ 6,586,091	\$ 11,857,765
3	3rd Quarter	\$ 6,103,148	\$ 7,577,776	\$ 13,680,923
4	4th Quarter	\$ 6,378,734	\$ 7,078,586	\$ 13,457,320
5	Total	25,259,003	29,323,775	54,582,777

Notes:

⁽¹⁾ Employers Quarterly Federal Tax Return Form 941 for 2022.

Entergy Louisiana, LLC
Cash Working Capital Analysis
Taxes Other Than Income
Electric

For The Test Year Ended December 31, 2022

Line No. [a]	Description [b]	Account [c]	Payment [d]	Lag [e]
1	State Excise Tax ⁽⁴⁾	408122		106.5
2	State Excise Tax (ESI) ⁽⁶⁾	408122		34.1
3	Federal Excise (Highway Use) Tax ⁽⁸⁾	408123		105.6
4	Federal Excise (Highway Use) Tax (ESI) ⁽⁷⁾	408123		34.1
5	Property (Ad Valorem) Taxes ⁽²⁾	408142		182.5
6	Property (Ad Valorem) Taxes (ESI) ⁽⁷⁾	408142		34.1
7	State Franchise Tax (ESI) ⁽⁷⁾	408152		34.1
8	Local Franchise Requirement ⁽⁵⁾	408154		64.4
9	Franchise Tax - MS ⁽⁵⁾	408155		
10	Franchise Tax - AR ⁽⁵⁾	408156		
11	Franchise Tax - LA ⁽⁵⁾	408158		
12	Sales and Use Tax (Gross Receipts and Sales Tax) ⁽⁹⁾	408164		35.2
13	Occupational License Fee ⁽³⁾	408165		242.5
14	City Occupation Tax (ESI) ⁽⁶⁾	408165		34.1
15	Inspection and Supervision Fees (Regulatory) ⁽¹⁾	408174		136.9

Notes:

- ⁽¹⁾ Reference ELA CWC WP 9.2.1
- ⁽²⁾ Reference ELA CWC WP 9.2.2
- ⁽³⁾ Reference ELA CWC WP 9.2.3
- ⁽⁴⁾ Reference ELA CWC WP 9.2.4
- ⁽⁵⁾ Reference ELA CWC WP 9.2.5.1
- ⁽⁶⁾ Reference ELA CWC WP 9.2.6
- ⁽⁷⁾ Reference ELA CWC WP 9.2.7
- ⁽⁸⁾ Reference ELA CWC WP 9.2.8
- ⁽⁹⁾ Reference ELA CWC WP 9.2.5 - Monthly Tax

Entergy Louisiana, LLC
Cash Working Capital Analysis
Inspection and Supervision Fees (Regulatory)
Electric
For The Test Year Ended December 31, 2022

Line No.	Description	[b]	Data [c]
1	Assumptions ⁽¹⁾		
2	Service Period: Quarterly		
3	Expense Accrual Period:		
4	Q1: January to March		
5	Q2: April to June		
6	Q3: July to September		
7	Q4: October to December		
8	Required Payment Date (Delinquent After):		
9	Q1: June 30		
10	Q2: September 30		
11	Q3: December 31		
12	Q4: March 31		
13	Payment Date: a couple of days prior to due date (per Tax)		
14	Days in Period		
15	Number of Days in Service Period		365.0
16	Days in typical calendar year		91.3
17	Days in typical quarter ⁽²⁾		
18	Midpoint ⁽³⁾		45.6
19	Days until Payment (Typical)		
20	Days in typical calendar year		365.0
21	Days in typical calendar month ⁽⁴⁾		30.4
22	Days to Required Payment Date ⁽⁵⁾		91.3
22	Total Payment Lag ⁽⁶⁾		136.9

Notes:

⁽¹⁾ Reference Statute R.S. 45:1177-1179

⁽²⁾ Ln 17 = [Ln 16] / 4

⁽³⁾ Ln 18 = [Ln 17] / 2

⁽⁴⁾ Ln 21 = [Ln 20] / 12

⁽⁵⁾ Ln 22 = [Ln 21] * 3

⁽⁶⁾ Ln 22 = [Ln 18] + [Ln 22]

Entergy Louisiana, LLC
Cash Working Capital Analysis
Property Tax - Ad Valorem
Electric

For The Test Year Ended December 31, 2022

Line No.	Description	Data
[a]	[b]	[c]
1	Assumptions ⁽¹⁾	
2	Service Period: Annual	
3	Expense Accrual Period:	
4	January to December	
5	Required Payment Date (Delinquent After):	
6	December 31	
7	Payment Date: Several days prior to due date (per Tax)	
8	Days in Period	
9	Number of Days in Service Period	
10	Days in typical calendar year	365.0
11	Midpoint ⁽²⁾	182.5
12	Days until Payment (Typical)	
13	Days to Required Payment Date	-
14	Total Payment Lag ⁽³⁾	<u>182.5</u>

Notes:

⁽¹⁾ Ref. Statute R.S. 47:1851-1858

⁽²⁾ Ln 11 = [Ln 10] / 2

⁽³⁾ Ln 14 = [Ln 11] + [Ln 13]

Entergy Louisiana, LLC
Cash Working Capital Analysis
Occupational License Fee
Electric
For The Test Year Ended December 31, 2022

Line No.	Description	Data
[a]	[b]	[c]
1	Assumptions ⁽¹⁾	
2	Service Period: Annual	
3	Expense Accrual Period: January to December	
4	Required Payment Date (Delinquent After): March 1	
5	Payment Date: no later than March 1 of following year	
6	Days in Period	
7	Number of Days in Service Period	
8	Start Date	
9	End Date	
10	Total Days	365.0
11	Midpoint ⁽²⁾	182.5
12	Days until Payment (Typical)	
13	January	31.0
14	February	28.0
15	March 1	1.0
16	Total Payment Lag ⁽³⁾	242.5

Notes:

⁽¹⁾ Ref. Statute R.S. 47:358

⁽²⁾ Ln 11 = Ln 10 / 2

⁽³⁾ Ln 16 = [Ln 11] + [Ln 13]+ [Ln 14]+ [Ln 15]

Entergy Louisiana, LLC
Cash Working Capital Analysis
State Excise Tax
Electric
For The Test Year Ended December 31, 2022

Line No.	Description	Data
[a]	[b]	[c]
1	Assumptions ⁽¹⁾	
2	Service Period: Quarterly	
3	Expense Accrual Period:	
4	Q1: January to March	
5	Q2: April to June	
6	Q3: July to September	
7	Q4: October to December	
8	Required Payment Date (Delinquent After):	
9	Q1: June 1	
10	Q2: September 1	
11	Q3: December 1	
12	Q4: March 1	
13	Payment Date: a couple of days prior to due date (per Tax)	
14	Days in Period	
15	Number of Days in Service Period	365.0
16	Days in typical calendar year	91.3
17	Days in typical quarter ⁽²⁾	
18	Midpoint ⁽³⁾	45.6
19	Days until Payment (Typical)	
20	Days in typical calendar year	365.0
21	Days in typical calendar month ⁽⁴⁾	30.4
22	Days to Required Payment Date ⁽⁵⁾	60.8
22	Total Payment Lag ⁽⁶⁾	106.5

Notes:

⁽¹⁾ Reference Statute R.S. 22:439

⁽²⁾ $\text{Ln } 17 = [\text{Ln } 16] / 4$

⁽³⁾ $\text{Ln } 18 = [\text{Ln } 17] / 2$

⁽⁴⁾ $\text{Ln } 21 = [\text{Ln } 20] / 12$

⁽⁵⁾ $\text{Ln } 22 = [\text{Ln } 21] * 2$

⁽⁶⁾ $\text{Ln } 22 = [\text{Ln } 18] + [\text{Ln } 22]$

Entergy Louisiana, LLC
 Cash Working Capital Analysis
 Local Use Tax
 Electric
 For The Test Year Ended December 31, 2022

Line No.	Description	Data
[a]	[b]	[c]
1	Assumptions ⁽¹⁾	
2	Service Period: Monthly, Quarterly or Annual	
3	Expense Accrual Period (Monthly):	
4	Expense Accrual Period (Quarterly):	
5	Q1: January to March	
6	Q2: April to June	
7	Q3: July to September	
8	Q4: October to December	
9	Expense Accrual Period (Annual):	
10	Payment Date: week prior to due date (per Tax) 20th of the following month	
11	Days in Period (Monthly)	
12	Number of Days in Service Period	365.0
13	Days in typical calendar year	30.4
14	Days in typical month ⁽²⁾	15.2
15	Midpoint ⁽³⁾	
16	Days in Period (Quarterly)	
17	Number of Days in Service Period	365.0
18	Days in typical calendar year	91.3
19	Days in typical quarter ⁽⁴⁾	45.6
20	Midpoint ⁽⁵⁾	
21	Days in Period (Annual)	
22	Number of Days in Service Period	365.0
23	Days in typical calendar year	182.5
24	Midpoint ⁽⁶⁾	
25		
26	Days until Payment (Typical)	
27	Days to Required Payment Date ⁽⁷⁾	20.0
28	Total Monthly Payment Lag ⁽⁸⁾	35.2
29	Total Quarterly Payment Lag ⁽⁹⁾	65.6
30	Total Annual Payment Lag ⁽¹⁰⁾	202.5

Notes:

(1) Reference La. Rev. Stat. Ann. §47:338.26

(2) Ln 13 = [Ln 12] / 12

(3) Ln 14 = [Ln 13] / 2

(4) Ln 18 = [Ln 17] / 4

(5) Ln 19 = [Ln 18] / 2

(6) Ln 24 = [Ln 23] / 2

(7) Reference Ln 10

Entergy Louisiana, LLC
Cash Working Capital Analysis
Local Franchise (Use) Tax
Electric
For The Test Year Ended December 31, 2022

Line No.	Expense Accrual Type [b]	Monetary Amount [c]	Lag Days [d]	Weighted Dollar Days [e]
1	Monthly	1,787,137.22	35.2	62,922,123
2	Quarterly	41,851,517.35	65.6	2,746,505,826
3	Annual	8,670.02	202.5	1,755,679
4	Weighted Average Lag Days	43,647,324.59	64.4	2,809,427,949

Notes:

Entergy Louisiana, LLC
Cash Working Capital Analysis
State Franchise Tax
Electric

For The Test Year Ended December 31, 2022

Line No.	Description	Data	
		[a]	[b]
1	Assumptions ⁽¹⁾ ⁽²⁾		
2	Total Payment Lag		34.1

Notes:

⁽¹⁾ Ref. La. Rev. Stat. Ann. §12:1369

⁽²⁾ LLC not subject to LA franchise tax; amount in case

Entergy Louisiana, LLC
Cash Working Capital Analysis
ESI Allocated Taxes
Electric

For The Test Year Ended December 31, 2022

Line No.	Description	Data	
		[a]	[b]
1	Assumptions		
2	Total Payment Lag ⁽¹⁾		<u><u>34.1</u></u>

Notes:

⁽¹⁾ Ref. ELA CWC WP 6

Entergy Louisiana, LLC
Cash Working Capital Analysis
Federal Excise (Highway Use) Tax
Electric
For The Test Year Ended December 31, 2022

Line No.	Description	Data
[a]	[b]	[c]
1	Assumptions ⁽¹⁾	
2	Days in Period	
3	Number of days in Service Period (Quarterly Return)	
4	Tax Year ended	365.0
5	Days in typical quarter	91.3
6	Midpoint ⁽²⁾	45.6
7	Days Until Payment	
8	60 Days after June 30 quarter end (8/31).	60.0
9	Total Payment Lag ⁽³⁾	105.6

Notes:

⁽¹⁾ Returns Filed Quarterly- 60 days after quarter end on May 31, August 31, February 28 for the tax year beginning July 1 and ending June 30. Paid If

⁽²⁾ $Ln\ 6 = [Ln\ 5] / 2$

⁽³⁾ $Ln\ 8 = [Ln\ 8] + [Ln\ 6]$

Entergy Louisiana, LLC
Cash Working Capital Analysis
Federal Income Tax
Electric
For The Test Year Ended December 31, 2022

Line No.	Payment Date	Mid-Year ⁽¹⁾	Lag ⁽²⁾	Percent of Total Taxes for Year	Weighted Days ⁽³⁾
[a]	[b]	[c]	[d]	[e]	[f]
1	4/18/2022	6/30/2022	(73.0)	25.0%	(18.3)
2	6/15/2022	6/30/2022	(15.0)	25.0%	(3.8)
3	9/15/2022	6/30/2022	77.0	25.0%	19.3
4	12/15/2022	6/30/2022	168.0	25.0%	42.0
5	Total				39.3

Notes:

⁽¹⁾ Mid-year of calendar year ended December 31, 2022.

⁽²⁾ [d] = [b] - [c]

⁽³⁾ [f] = [d] * [e]

Entergy Louisiana, LLC
Cash Working Capital Analysis
State Income Tax
Electric
For The Test Year Ended December 31, 2022

Line No.	Payment Date	Mid-Year ⁽¹⁾	(Lead)/Lag ⁽²⁾	Percent of Total Taxes for Year	Weighted Days ⁽³⁾
[a]	[b]	[c]	[d]	[e]	[f]
1	4/15/2022	6/30/2022	(76.0)	25.0%	(19.0)
2	6/15/2022	6/30/2022	(15.0)	25.0%	(3.8)
3	9/15/2022	6/30/2022	77.0	25.0%	19.3
4	12/15/2022	6/30/2022	168.0	25.0%	42.0
5	Total				38.5

Notes:

⁽¹⁾ Mid-year of calendar year ended December 31, 2022.

⁽²⁾ [d] = [b] - [c]

⁽³⁾ [f] = [d] * [e]

Entergy Louisiana, LLC
Cash Working Capital Analysis
Interest Expense
Electric

For The Test Year Ended December 31, 2022

Line No.	Description	Data
[a]	[b]	[c]
1	Assumptions	
2	Semiannual bond payments	
3	Days in Period	
4	Number of Days in Service Period	
5	Days in typical calendar year	365.0
6	Days in typical half-year ⁽¹⁾	182.5
7	Midpoint ⁽²⁾	91.3
8	Days until Payment (Typical)	
9	Days to Required Payment Date	-
10	Total Payment Lag ⁽³⁾	91.3

Notes:

⁽¹⁾ Ln 6 = [Ln 5] / 2

⁽²⁾ Ln 7 = [Ln 6] / 2

⁽³⁾ Ln 10 = [Ln 7] + [Ln 9]

Entergy Louisiana, LLC
Cash Working Capital Analysis
MISO Payments
Electric
For The Test Year Ended December 31, 2022

Line No.	Description	Days
[a]	[b]	[c]
1	Electric	
2	When ELA is a net payer ⁽¹⁾	14.5
3	When ELA is a net receiver ⁽²⁾	16.5
4	Cash Working Capital - MISO Monthly Payments ⁽³⁾	27.2

Notes:

(1) Reference ELA CWC 12.1

(2) Reference ELA CWC 12.1

(3) Reference ELA CWC 12.2

Entergy Louisiana, LLC
Cash Working Capital Analysis
MISO Weekly Payments
Electric
For The Test Year Ended December 31, 2022

Line No.	Description	Days
[a]	[b]	[c]
1	Assumptions	
2	Entergy Operating Companies will have weekly settlements	
3	with MISO in which the OpCo will be either a net payer or	
4	a net receiver.	
5	<u>When ELA is a net payer</u>	
6	Days in Period	
7	Number of Days in Service Period	
8	Days in typical billing week	7.0
9	Midpoint ⁽¹⁾	3.5
10	Days until Payment (Typical)	
11	End of billing week to invoice ⁽²⁾	4.0
12	Invoice to payment ⁽²⁾	7.0
13	Total days until payment ⁽³⁾	11.0
14	Total Payment Lag ⁽⁴⁾	14.5
15	<u>When ELA is a net receiver</u>	
16	Days in Period	
17	Total Payment Lag ⁽⁵⁾	14.5
18	Days until Payment	
19	Additional days for cash settlement ⁽²⁾	2.0
20	Total Payment Lag ⁽⁶⁾	16.5

Notes:

⁽¹⁾ Ln 9 = [Ln 8] / 2

⁽²⁾ Reference Direct Testimony of Kenneth F. Gallagher.

⁽³⁾ Ln 13 = [Ln 11] + [Ln 12]

⁽⁴⁾ Ln 14 = [Ln 9] + [Ln 13]

⁽⁵⁾ Ref. Ln 14

⁽⁶⁾ Ln 20 = [Ln 17] + [Ln 19]

Entergy Louisiana, LLC
Cash Working Capital Analysis
MISO Monthly Payments
Electric
For The Test Year Ended December 31, 2022

Line No.	Description	Days
[a]	[b]	[c]
1	Assumptions	
2	Entergy Operating Companies will have monthly settlements	
3	with MISO for transmission expenses.	
4	Days in Period	
5	Number of Days in Service Period	
6	Days in typical year	365.0
7	Days in typical month ⁽¹⁾	30.4
8	Midpoint ⁽²⁾	15.2
9	Days until Payment (Typical)	
10	End of billing month to invoice ⁽³⁾	7.0
11	Invoice to payment ⁽³⁾	5.0
12	Total days until payment ⁽⁴⁾	12.0
13	Total Payment Lag ⁽⁵⁾	27.2

Notes:

⁽¹⁾ Ln 7 = [Ln 6] / 12

⁽²⁾ Ln 8 = [Ln 7] / 2

⁽³⁾ Reference Direct Testimony of Kenneth F. Gallagher.

⁽⁴⁾ Ln 12 = [Ln 10] + [Ln 11]

⁽⁵⁾ Ln 13 = [Ln 8] + [Ln 12]