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Entergy Louisiana, LLC
Formula Rate Plan
AJ24 Distribution Recovery Mechanism (DRM) Adjustment
Electric
For the Test Year Ended December 31, 2022

To calculate DRM Performance Accountability Standards Credits⁽¹⁾.

Line No.	Description	Amount
1	System Average Interruption Duration Index LPSC Minimum Credit	(1,500,000)
2	System Average Interruption Duration Index DRM Commitment Credit	(2,502,593)
3	System Average Interruption Frequency Index DRM Commitment Credit	(2,002,074)
4	DRM Revenue Requirement Customer Credits	<u>(6,004,668)</u>

Notes:

⁽¹⁾ Per the terms of LPSC Order No. U-35565.

Entergy Louisiana, LLC
Formula Rate Plan
AJ25 Capacity Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove actual current capacity contracts for test year 2022 and to include the 2021 Revenue Requirement of approved capacity additions.

Line No.	Account	Description	Amount
Purchased Power Revenue Adjustment			
1	447114	Perryville Capacity Revenues from ETI	(14,657,117)
2	447002	MISO Planning Resource Auction Costs	(334,330)
3		Total Revenue Adjustment	<u>(14,991,447)</u>
Purchased Power Expense Adjustment			
4	555010	Carville Calpine- Capacity	(4,666,403)
5	555002	Carville Calpine- Capacity	(28,311,390)
6	555002	Rain- 28 MW - Capacity	(4,250,917)
7	555002	Agrilectric Capacity	(906,208)
8	555002	Occidental Capacity	(40,819,704)
9	555002	MISO Planning Resource Auction Costs	(33,404)
10	555002	Capital Region Solar (LA3)	(1,384,765)
11	555010	EAI MSS-4 Capacity	(33,857,787)
12	555900	ACM Deferral	20,989,668
13	555002	Add Capacity Revenue Req included in 2021Y Legacy EGSL ⁽¹⁾	(8,203,699)
14	555002	Add Capacity Revenue Req included in 2021TY Legacy ELL	103,392,651
15	555002	Add Capacity Revenue Req included in 2021TY ELL	78,777,343
16		Total O&M Adjustment	<u>80,725,386</u>

Notes:

⁽¹⁾ Legacy EGSL Capacity Revenue Requirement is calculated as (8,203,699) = 33,682,780 (TY 2021 Legacy EGSL Capacity Revenue Requirement) - 25,355,980 (TY 2014 Perryville Capacity Expense) - 16,530,499 (TY 2014 Acadia Capacity Expense).

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment ⁽¹⁾ - ELL-L
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect the change in the annual revenue requirement associated with deferred capacity contracts and to record the additional annual capacity acquired on or before the first billing cycle of September pursuant to Rider Section FRP Section 3.

Line No.	Description	Reference	Amount
	Current Contracts ⁽²⁾		
1	EAI MSS-4 Capacity	AJ26.3	
2	EGSL - River Bend Capacity	AJ26.3	
3	SERI Uprate - Increased Capacity	AJ26.3	
4	Total Current Capacity Contract Costs	AJ26.3	109,418,359
5	Capacity Cost True-Up Adjustment ⁽³⁾	AJ26.5	13,057,596
6	Amortization of Deferred Contracts ⁽⁴⁾		-
7	Total Amortization of Deferred Capacity	L6	-
8	Total Capacity Costs Recoverable in the FRP	L4 + L5 + L7	122,475,956
9	Revenue Related Expense Factor ⁽⁵⁾	MD 1	1.010678
10		L8 * L9	123,783,697
11	LA Retail Allocation Factor ⁽⁶⁾	MD 1	99.20%
12	Capacity Revenue Requirement (CRR) - Current FRP	L10 * L11	122,787,470
13	Less Expense for Additional Capacity Rev. Req. in Prior Rider FRP	AJ26.4	103,671,913
14	True-up of Capacity Costs from Prior Rider FRP	L12 - L13	19,116,556

Notes:

⁽¹⁾ Capacity Revenue Requirement pursuant to Rider Schedule FRP, Section 3.D.

⁽²⁾ Estimated current capacity costs based on contracts currently in place as of the end of the current FRP Evaluation Period that will continue through the next FRP Evaluation Period.

⁽³⁾ True-up of purchased capacity costs pursuant to Rider Schedule FRP, Section 3.D.3.

⁽⁴⁾ Amortization of deferred capacity contracts which were approved by the LPSC after the end of the current FRP test year which were effective prior to the implementation of new rates in September following the current FRP test year. (e.g. New contract is effective May 1 in the year following the test year. Costs would be deferred for May - August and then amortized to expense over the next 12 months September - August.)

⁽⁵⁾ Revenue Expense Conversion Factor = $1 / [(1 - \text{Bad Debt} - \text{Revenue-Related Tax Rate})]$

⁽⁶⁾ Revenue Requirement Allocation Factor as approved by the Commission.

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment ⁽¹⁾ - EGSL-L
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect the change in the annual revenue requirement associated with deferred capacity contracts and to record the additional annual capacity acquired on or before the first billing cycle of September pursuant to Rider Section FRP Section 3.

Line No.	Description	Reference	Amount
	Current Contracts ⁽²⁾		
1	Carville Calpine- Capacity	AJ26.6	
2	Rain- 28 MW - Capacity	AJ26.6	
3	Agrilectric Capacity	AJ26.6	
4	Perryville Capacity Expense	AJ26.6	
5	Acadia Capacity Expense	AJ26.6	
6	Total Current Capacity Contract Costs	AJ26.6	32,511,675
7	Capacity Cost True-Up Adjustment ⁽³⁾	AJ26.8	2,982,463
8	Amortization of Deferred Contracts ⁽⁴⁾		-
9	Total Amortization of Deferred Capacity	L8	-
10	Total Capacity Costs Recoverable in the FRP	L6 + L7 + L9	35,494,138
11	Revenue Related Expense Factor ⁽⁵⁾	MD 1	1.010678
12		L10 * L11	35,873,128
13	LA Retail Allocation Factor ⁽⁶⁾	MD 1	99.20%
14	Capacity Revenue Requirement (CRR) - Current FRP	L12 * L13	35,584,416
15	Less Expense for Additional Capacity Rev. Req. in Prior Rider FRP	AJ26.7	33,773,757
16	True-up of Capacity Costs from Prior Rider FRP	L14 - L15	1,810,659

Notes:

⁽¹⁾ Capacity Revenue Requirement pursuant to Rider Schedule FRP, Section 3.D.

⁽²⁾ Estimated current capacity costs based on contracts currently in place as of the end of the current FRP Evaluation Period that will continue through the next FRP Evaluation Period.

⁽³⁾ True-up of purchased capacity costs pursuant to Rider Schedule FRP, Section 3.D.3.

⁽⁴⁾ Amortization of deferred capacity contracts which were approved by the LPSC after the end of the current FRP test year which were effective prior to the implementation of new rates in September following the current FRP test year.

⁽⁵⁾ Revenue Expense Conversion Factor = $1 / [(1 - \text{Bad Debt} - \text{Revenue-Related Tax Rate})]$

⁽⁶⁾ Revenue Requirement Allocation Factor as approved by the Commission.

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment - ELL-L
Electric
For the Test Year Ended December 31, 2022

Amount of ongoing ELL Legacy purchased capacity costs, in excess of total capacity in base rates, included in the Evaluation Period 2022 filing.

<u>Purchased Capacity</u>	<u>Ongoing Additional Capacity Costs</u>
<u>Account 555 - Purchased Capacity</u>	
EAI MSS-4 Capacity	
EGSL - River Bend Capacity ⁽¹⁾	
SERI Uprate - Increased Capacity	
Total Company Account 555	<u>109,418,359</u>

Notes:

⁽¹⁾ Per FRP tariff section 3.D.1.(d), River Bend 30 intercompany PPA re-calculated at the current Evaluation Period levels.

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment - ELL-L
Electric
For the Test Year Ended December 31, 2022

Schedule of purchased capacity costs in excess of total capacity in base rates as filed by the Company.

Evaluation Period Ending December 31	Docket No.	Adjustment Recorded to Additional Capacity FRP Total ⁽¹⁾	LPSC Retail Additional Capacity Revenue Requirement ⁽²⁾
2005	U-20925	118,727,803	118,727,803
2006	U-20925	(5,430,873)	113,296,930
2007	U-20925	12,584,635	125,881,565
2008	U-31175	(5,930,393)	119,951,172
2009	U-31369	(8,022,979)	111,928,193
2010	U-31944	8,755	111,936,948
2011	U-32328	(3,052,884)	108,884,064
2013	U-32707	768,683 ⁽³⁾	109,652,747
2014	U-33244	(1,546,599) ⁽⁴⁾	108,106,149
2015	U-34081	14,195,360	122,301,509
2016	U-34475	395,633	122,697,142
2017	U-34951	(23,145,671)	99,551,470
2018	U-35205	(23,510,551)	76,040,919
2019	U-35581	27,792,001	103,832,920
2020	U-36092	(15,905,758)	87,927,162
2021	U-36381	15,744,751	103,671,913

Notes:

⁽¹⁾ Per Section 3.D of the FRP-7 Tariff.

⁽²⁾ Purchased capacity costs in excess of total capacity in base rates. Initial determination pursuant to Order No. U-20925.

⁽³⁾ Additional Capacity Revenue Requirement \$9,526,709 - \$8,758,026 = \$768,683. \$10,554,872 of SERI uprate capacity included in base revenues in previous FRP as part of the Total Current Capacity Contract Costs, which includes \$1,639,678 for the test year 2013 uprate costs.

⁽⁴⁾ In accordance with ELL FRP Section 3.D.1.b, Acadia revenues will be maintained at the 2014 FRP Evaluation Period level and will be realigned to the Legacy ELL FRP at that level. 2014 Additional Capacity Revenue Requirement (\$17,816,864) + \$16,270,265 = (\$1,546,599). The Acadia revenue of (\$16,530,499) from TY 2014 is grossed up by the TY 2014 revenue related expense factor of 1.0068 times the retail allocation factor of 97.76% resulting in a total Acadia revenue requirement of (\$16,270,265).

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment - ELL-L
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect the annual capacity revenue requirement is a true-up of the on-going capacity costs of the amounts included in the previous FRP filing to amounts incurred in the FRP evaluation period.




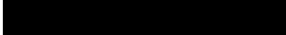
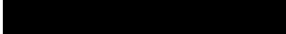
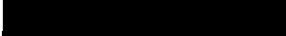

	2021 Additional Capacity Filing Amount ⁽¹⁾	2022 Actual Capacity Costs	2022 Adjustment
<hr/>			
<u>Account 555 - Purchased Capacity</u>			
EAI MSS-4 Capacity			
EGSL - River Bend Capacity			
Total Company Account 555 Adjustment	95,392,571	108,450,167	13,057,596
	<hr/>		
Adjustment to reflect the annual capacity revenue requirement			<u>13,057,596</u>

Notes:

⁽¹⁾ Amounts included as the ongoing Additional Capacity Costs as filed in the 2021 FRP filing in Docket No.U-36381.

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment - EGSL-L
Electric
For the Test Year Ended December 31, 2022

Amount of ongoing EGSL Legacy purchased capacity costs, in excess of total capacity in base rates, included in the Evaluation Period 2022 filing.

<u>Purchased Capacity</u>	<u>Ongoing Additional Capacity Costs</u>
<u>Account 447 - Capacity Revenues</u>	
	
Total Company Account 447	14,657,117
<u>Account 555 - Purchased Capacity</u>	
Carville Calpine- Capacity	
Rain- 28 MW - Capacity	
Agrilectric Capacity	
Perryville Capacity Expense	
Acadia Capacity Expense	
Total Company Account 555	47,168,792
Net Ongoing Purchased Capacity Costs	32,511,675

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment - EGSL-L
Electric
For the Test Year Ended December 31, 2022

Schedule of purchased capacity costs in excess of total capacity in base rates as filed by the Company.

Evaluation Period Ending December 31	Docket No.	Adjustment Recorded to Additional Capacity FRP Total ⁽¹⁾	LPSC Retail Additional Capacity Revenue Requirement ⁽²⁾
2004	U-28916	18,434,000	18,434,000
2005	U-28916	6,739,319	25,173,319
2006	U-28916	3,962,733	29,136,052
2007	U-28916	21,156,180	50,292,232
2008	U-31176	5,374,437 ⁽³⁾	55,666,669
2009	U-31388	20,061,079	75,727,748
2010	U-31966	(22,763,495)	52,964,253
2011	U-32343	3,733,584	56,697,837
2013	U-32708	(9,630,963)	47,066,874
2014	U-33244	4,320,824	51,387,698
2015	U-34081	1,975,565	53,363,263
2016	U-34475	(9,798,082)	43,565,181
2017	U-34951	8,843,634	52,408,816
2018	U-35205	3,240,282	55,649,098
2019	U-35581	(5,357,058)	50,292,039
2020	U-36092	(16,943,347)	33,348,693
2021	U-36381	425,065	33,773,757

Notes:

⁽¹⁾ Per Section 3.D of the FRP-3 Tariff.

⁽²⁾ Purchased capacity costs in excess of total capacity in base rates. Initial determination pursuant to Order No. U-28916.

⁽³⁾ Additional Capacity Revenue Requirement \$16,414,477 + (\$11,040,040) = \$5,374,437. (\$11,040,040) Perryville capacity revenues included in base revenues in previous FRP.

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment - EGSL-L
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect the annual capacity revenue requirement is a true-up of the on-going capacity costs of the amounts included in the previous FRP filing to amounts incurred in the FRP evaluation period.

	2021 Additional Capacity Filing Amount ⁽¹⁾	2022 Actual Capacity Costs	2022 Adjustment
<u>Account 447 - Capacity Revenues</u>			
Total Company Account 447 Adjustment	12,794,945	14,657,117	(1,862,172)
<u>Account 555 - Purchased Capacity</u>			
Carville Calpine- Capacity			
Rain- 28 MW - Capacity			
Agrilectric Capacity			
Total Company Account 555 Adjustment	4,978,894	9,823,529	4,844,635
Adjustment to reflect the annual capacity revenue requirement			<u>2,982,463</u>

Note:

⁽¹⁾ Amounts included as the ongoing Additional Capacity Costs as filed in the 2021 FRP filing in Docket No. U-36381.

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment ⁽¹⁾ - ELA
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect the change in the annual revenue requirement associated with deferred capacity contracts and to record the additional annual capacity acquired on or before the first billing cycle of September pursuant to Rider Section FRP Section 3.

Line No.	Description	Reference	Amount
	Current Contracts ⁽²⁾		
1	Occidental Capacity	AJ26.10	
2	Carville Calpine- Capacity (new contract effective 06/01/2022)	AJ26.10	
3	Capital Region Solar (LA3)	AJ26.10	
4	MISO Planning Resource Auction Costs / (Revenues)	AJ26.10	
5	Total Current Capacity Contract Costs	AJ26.10	90,535,453
6	Capacity Cost True-Up Adjustment ⁽³⁾	AJ26.12	(13,240,949)
7	Amortization of Deferred Contracts ⁽⁴⁾		-
8	Total Amortization of Deferred Capacity	L7	-
9	Total Capacity Costs Recoverable in the FRP	L5 + L6 + L8	77,294,504
10	Revenue Related Expense Factor ⁽⁵⁾	MD 1	1.010678
11		L9* L10	78,119,819
12	LA Retail Allocation Factor ⁽⁶⁾	MD 1	99.20%
13	Capacity Revenue Requirement (CRR) - Current FRP	L11* L12	77,491,101
14	Less Expense for Additional Capacity Rev. Req. in Prior Rider FRP	AJ26.11	78,990,120
15	True-up of Capacity Costs from Prior Rider FRP	L13 - L14	(1,499,019)

Notes:

⁽¹⁾ Capacity Revenue Requirement pursuant to Rider Schedule FRP, Section 3.D.

⁽²⁾ Estimated current capacity costs based on contracts currently in place as of the end of the current FRP Evaluation Period that will continue through the next FRP Evaluation Period.

⁽³⁾ True-up of purchased capacity costs pursuant to Rider Schedule FRP, Section 3.D.3.



⁽⁴⁾ Amortization of deferred capacity contracts which were approved by the LPSC after the end of the current FRP test year which were effective prior to the implementation of new rates in September following the current FRP test year. (e.g. New contract is effective May 1 in the year following the test year. Costs would be deferred for May - August and then amortized to expense over the next 12 months September - August.)

⁽⁵⁾ Revenue Expense Conversion Factor = $1 / [(1 - \text{Bad Debt} - \text{Revenue-Related Tax Rate})]$

⁽⁶⁾ Revenue Requirement Allocation Factor as approved by the Commission.

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment - ELA
Electric
For the Test Year Ended December 31, 2022

Amount of ongoing ELL purchased capacity costs, in excess of total capacity in base rates, included in the Evaluation Period 2022 filing.

<u>Purchased Capacity</u>	<u>Ongoing Additional Capacity</u>
<u>Account 447 - Capacity Revenues</u>	
	
Total Company Account 447	334,330
<u>Account 555 - Purchased Capacity</u>	
Occidental Capacity	
Carville Calpine- Capacity (new contract effective 06/01/2022)	
Capital Region Solar (LA3)	
MISO Planning Resource Auction Costs / (Revenues)	
Total Company Account 555	90,869,783
Net Ongoing Purchased Capacity Costs	90,535,453

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment - ELA
Electric
For the Test Year Ended December 31, 2022

Schedule of purchased capacity costs in excess of total capacity in base rates as filed by the Company.

Evaluation Period Ending December 31	Docket No.	Adjustment Recorded to Additional Capacity FRP Total ⁽¹⁾	LPSC Retail Additional Capacity Revenue Requirement ⁽²⁾
2017	U-34951	44,273,949	44,273,949
2018	U-35205	(5,741,036)	38,532,913
2019	U-35581	3,504,715	42,037,628
2020	U-36092	42,678,471	84,716,099
2021	U-36381	(5,725,980)	78,990,120

Notes:

⁽¹⁾ Per Section 3.D of the FRP-7 Tariff.

⁽²⁾ Purchased capacity costs in excess of total capacity in base rates. Initial determination pursuant to Order No. U-20925.

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment - ELA
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect the annual capacity revenue requirement is a true-up of the on-going capacity costs of the amounts included in the previous FRP filing to amounts incurred in the FRP evaluation period.

	2021 Additional Capacity Filing Amount ⁽¹⁾	2022 Actual Capacity Costs	2022 Adjustment
Account 447 - Capacity Revenues			
<hr/>			
Total Company Account 447 Adjustment	-	334,330	(334,330)
<hr/>			
Account 555 - Purchased Capacity			
Occidental Capacity			
Carville Calpine- Capacity (new contract effective 06/01/2022)			
Capital Region Solar (LA3)			
MISO Planning Resource Auction Costs / (Revenues)			
Total Company Account 555 Adjustment	83,455,882	70,549,263	(12,906,619)
<hr/>			
Adjustment to reflect the annual capacity revenue requirement			<u>(13,240,949)</u>

Notes:

⁽¹⁾ Amounts included as the ongoing Additional Capacity Costs as filed in the 2021 FRP Compliance filing in Docket No.U-36381.

Entergy Louisiana, LLC
Formula Rate Plan
AJ27 Transportation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove costs for all transportation expenses.

Line No.	Account and Description	Amount
1	228100: Accum Prov For Prop Insurance	(1,661)
2	TOTAL 228 PROPERTY INSURANCE RESERVE	<u>(1,661)</u>
3	517000: Operation, Supervision & Engineering	(32,034)
4	560000: Oper Super & Engineering	(10,513)
5	568000: Maint. Supervision & Engineering	(13,613)
6	580000: Operation Supervision & Engineering	(122,643)
7	921000: Office Supplies And Expenses	(2,768,241)
8	928000: Regulatory Commission Expense	(6,361)
9	930200: Miscellaneous General Expense	(13,215)
10	TOTAL OPERATION & MAINTENANCE EXPENSE	<u>(2,966,619)</u>
11	Total	<u><u>(2,968,280)</u></u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ28 Decommissioning Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to add River Bend and Waterford 3 Decommissioning expense.

Line No.	Account and Description	Amount
1	<u>Decommissioning Expense Adjustment</u>	
2	403902 Waterford 3 Revenue Requirement - LPSC ⁽¹⁾	7,580,000
3	403902 Waterford 3 Revenue Requirement - CNO ⁽¹⁾⁽⁴⁾	151,000
4	403902 River Bend Revenue Requirement ⁽²⁾	10,195,000
5	Total	<u>17,926,000</u>
6	LA Retail Allocation Factor ⁽³⁾	99.20%
7	Total Decommissioning Expense Adjustment (L5/L6)	<u><u>18,071,441</u></u>

Notes:

⁽¹⁾ Reference AJ28.2 (Docket U-31237 Exhibit A, page 1)

⁽²⁾ Reference AJ28.3 (Docket U-31237 Exhibit B, page 1)

⁽³⁾ Reference MD 3

⁽⁴⁾ Revenue Requirement for City of New Orleans (CNO) Waterford 3 Decommissioning Expense is offset by revenue in EPP and System Sales.

Entergy Louisiana, LLC
Waterford-3 Decommissioning Model
Revenue Requirement Summary

LINE NO	YEAR	TOTAL COMPANY (1)	LPSC JURISDICTION (2)	CNO JURISDICTION (3)
1	2010	5947000	5831000	116000
2	2011	5947000	5831000	116000
3	2012	5947000	5831000	116000
4	2013	5947000	5831000	116000
5	2014	5947000	5831000	116000
6	2015	6821000	6688000	133000
7	2016	6821000	6688000	133000
8	2017	6821000	6688000	133000
9	2018	6821000	6688000	133000
10	2019	6821000	6688000	133000
11	2020	7731000	7580000	151000
12	2021	7731000	7580000	151000
13	2022	7731000	7580000	151000
14	2023	7731000	7580000	151000
15	2024	7731000	7580000	151000

Notes:

(1) See Exhibit A Page 2.

(2) Total Company * LPSC Production Demand Allocation Factor 98.05%.

(3) Total Company - LPSC Jurisdiction.

Entergy Gulf States Louisiana, L.L.C.
River Bend Decommissioning Model
Louisiana Retail
Revenue Requirement, Fund Balance and Expenditure Summary
(\$000)

Line No	Year	Revenue Rqmt. [1]	Decommissioning Fund Balances			Decomm. Expend. [5]
			Non-Tax Qualified [2]	Tax Qualified [3]	Total [4]	
1	Beginning Balance		14,886	32,940	47,826	0
2	2010	7,843	15,691	36,954	52,646	0
3	2011	7,843	16,555	47,176	63,731	0
4	2012	7,843	17,511	58,189	75,700	0
5	2013	7,843	18,534	69,947	88,481	0
6	2014	7,843	19,637	82,585	102,222	0
7	2015	8,996	20,809	97,263	118,073	0
8	2016	8,996	22,057	112,922	134,979	0
9	2017	8,996	23,381	129,633	153,014	0
10	2018	8,996	24,790	147,485	172,275	0
11	2019	8,996	26,289	166,549	192,838	0
12	2020	10,195	27,884	188,153	216,037	0
13	2021	10,195	29,579	211,234	240,813	0
14	2022	10,195	31,356	235,901	267,257	0
15	2023	10,195	33,225	261,573	294,798	0
16	2024	10,195	34,958	288,154	323,112	0
17	2025	11,693	24,321	316,793	341,114	12,408
18	2026	11,693	0	323,575	323,575	49,042
19	2027	11,693	0	250,570	250,570	103,721
20	2028	11,693	0	179,294	179,294	97,774
21	2029	11,693	0	134,166	134,166	67,507
22	2030	13,513	0	85,430	85,430	70,378
23	2031	0	0	39,478	39,478	50,108
24	2032	0	0	16,632	16,632	24,761
25	2033	0	0	1,516	1,516	15,917
26	2034	0	0	0	0	1,584

Notes:

[1] The annual Revenue Requirement (7,843) is chosen so that the Decommissioning Fund Balance is zero in the last year of decommissioning. The 2025 amount is through August.

[2] See Exhibit B Page 2.

[3] See Exhibit B Page 3.

[4] Non-Tax Qualified Trust Balance + Tax Qualified Trust Balance.

[5] See Exhibit B Page 4.

Entergy Louisiana, LLC
Formula Rate Plan
AJ29 Storm Costs Adjustment
Electric
For the Test Year Ended December 31, 2022

This adjustment removes the flow through effect on state income taxes of tax depreciation related to securitized storm assets. Tax depreciation for the securitized assets was treated as normalized for securitization and ratemaking purposes.

Line No.	Account	Major Storm	Amount
1	EXOTSP	Katrina & Rita	(2,918,253)
2	EXOTSP	Gustav & Ike	(146,477)
3		Total Storm Costs Adjustment	(3,064,730)

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to include Transmission capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2023 through August 31, 2023). Adjustment will also realign the August 2022 TRM amounts and add/remove to the bandwidth calculation.

Line No.	Account	Description	Amount
TRM Revenue Requirement			
1	REVOTH	Transmission Recovery Mechanism Revenues	<u>33,142,747</u>
Added to Bandwidth Calculation			
2	1010AM	Plant In Service	92,535,068
3	1080AM	Accumulated Depreciation	<u>(1,850,701)</u>
4		Total Rate Base	<u>90,684,367</u>
Removed from Bandwidth Calculation			
5	4030AM	Depreciation Expense	<u>(1,219,113)</u>
6		Total O&M Adjustment	<u>(1,219,113)</u>
TRM Revenue Requirement True-up⁽¹⁾			
7	REVOTH	Transmission Recovery Mechanism Revenues	<u>2,520,268</u>

Notes:

⁽¹⁾ See FRP Tariff Section 3.F.

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to include Transmission capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2023 through August 31, 2023). Adjustment will also realign the August 2022 TRM amounts and add/remove to the bandwidth calculation.

Line No.	Description	Reference	Test Year 2022	Filing Year 2023 ⁽³⁾	Amount
TRM Revenue Requirement					
1	Plant In Service (PIS)	AJ30.3	60,955,666	254,863,513	315,819,180
2	Accumulated Depreciation ⁽¹⁾ (A/D)	AJ30.3	(1,219,113)	(5,097,270)	(6,316,384)
3	Rate Base (Ln1 + Ln2)		<u>59,736,553</u>	<u>249,766,243</u>	<u>309,502,796</u>
4	Return On (BRORB) @ 8.64% ⁽²⁾	AJ30.3 & COC	5,161,477	21,580,802	26,742,280
5	Return Of TRM Depreciation Expense ⁽¹⁾	AJ30.3	1,219,113	5,097,270	6,316,384
6	Total		<u>6,380,590</u>	<u>26,678,073</u>	<u>33,058,663</u>
7	Revenue Related Expense Factor	MD 1	1.0107	1.0107	1.0107
8	Retail Allocation Revenue Factor	MD 1	99.20%	99.20%	99.20%
9	TRM Revenue Requirement		<u>6,396,819</u>	<u>26,745,928</u>	<u>33,142,747</u>
Add/Remove From Bandwidth Calculation					
10	Plant In Service	AJ30.3	92,535,068	N/A	92,535,068
11	Accumulated Depreciation ⁽¹⁾	AJ30.3	(1,850,701)	N/A	(1,850,701)
12	Rate Base (Ln10 + Ln11)		<u>90,684,367</u>		<u>90,684,367</u>
13	Return Of TRM Depreciation⁽¹⁾	AJ30.3	<u>(1,219,113)</u>		<u>(1,219,113)</u>

Notes:

⁽¹⁾ FRP Tariff Section 3.F stipulates a set depreciation rate of 2%

⁽²⁾ Return On Rate Base is based on the current Benchmark Rate of Return (BRORB) for both the current test year (TY) and the filing period.

⁽³⁾ Filing Period includes Transmission capital additions placed into service or expected to be placed into service from January 1st through August 31st of the filing year. In August 2023 there will be a true-up which will include actualized filing period additions through July 31, 2023.

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to include Transmission capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2023 through August 31, 2023). Adjustment will also realign the August 2022 TRM amounts and add/remove to the bandwidth calculation.

Line No.	Description	2022 TY (Evaluation Period)	2023 Filing Year	Total
A Plant In Service				
1	Plant in Service - Transmission Closings ⁽¹⁾	406,981,468	321,530,180	728,511,649
2	Less: Net Transmission Closings Reported on August 2021 TRM Update	(246,025,802)	N/A	(246,025,802)
3	Less: Floor ⁽²⁾	(100,000,000)	(66,666,667)	(166,666,667)
4	TRM Basis (Ln1 + Ln2 + Ln3)	60,955,666	254,863,513	315,819,180
B TRM Revenue Requirement				
5	Plant in Service	60,955,666	254,863,513	315,819,180
6	Accumulated Depreciation (2% Depreciation Rate) ⁽³⁾	(1,219,113)	(5,097,270)	(6,316,384)
7	Rate Base (Ln5 + Ln6)	59,736,553	249,766,243	309,502,796
8	Return On (BRORB) ⁽⁴⁾	8.64%	8.64%	8.64%
9	Return On RB	5,161,477	21,580,802	26,742,280
10	Return Of (Defined 2% TRM Depreciation Rate) ⁽³⁾	1,219,113	5,097,270	6,316,384
11	TRM Revenue Requirement ⁽⁵⁾	6,380,590	26,678,073	33,058,663
FRP Bandwidth Calculation				
A FRP Per Book Adjustments				
12	Net Transmission Plant in Service Closings in TRM	246,025,802	N/A	246,025,802
13	Adjustment to Remove TY Plant in TRM	(60,955,666)	N/A	(60,955,666)
14	TRM Basis (Ln12 + Ln13) ⁽⁶⁾	185,070,136	N/A	185,070,136
15	TRM Basis B/E Avg	92,535,068	N/A	92,535,068
16	Accumulated Depreciation B/E Avg	(1,850,701)	N/A	(1,850,701)
	Total Rate Base Added to Sharing	90,684,367		90,684,367
17	Per Book Depreciation Expense ⁽⁷⁾	8,139,629	N/A	8,139,629
18	Adjustment to Remove TY Depreciation in TRM	(1,219,113)	N/A	(1,219,113)
	Total Adjusted Depreciation Expense	6,920,516		6,920,516
19	Per Book Accumulated Depreciation ⁽⁷⁾	(4,920,516)	N/A	(4,920,516)
20	Adjustment to Remove TY Depreciation in TRM	1,219,113	N/A	1,219,113
21	Total Adjusted Accumulated Depreciation	(3,701,403)		(3,701,403)

Notes:

⁽¹⁾ Transmission Closings are based on Transmission capital additions placed into service within the current FRP Evaluation Period as well as capital additions placed into service in the current Filing Year through August 31st.

⁽²⁾ Per FRP Tariff Section 3.F, end of period Transmission Plant in Service shall be included above a floor of \$100M for the Evaluation Period and \$66.7M for the Filing Year.

⁽³⁾ Per FRP Tariff Section 3.F, a set depreciation rate of 2% is used to calculate both Evaluation Period and Filing Year depreciation expense and accumulated depreciation.

⁽⁴⁾ Return On Ratebase is based on the current Benchmark Rate of Return (BRORB) for both the current Evaluation Period and the Filing Year.

⁽⁵⁾ TRM Revenue Requirement before applying the revenue related expense and retail allocation revenue factors.

⁽⁶⁾ FRP Bandwidth calculation includes current Transmission plant in service less the floor of \$100M.

⁽⁷⁾ FRP Bandwidth calculation includes depreciation expenses annualized at 2%.

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to include Transmission capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2023 through August 31, 2023). Adjustment will also realign the August 2022 TRM amounts and add/remove to the bandwidth calculation.

Line No.	Description	TY 2022 Beginning Balance	TY Ending Balance	Amount to Add/Remove from Bandwidth Calculation
A	Plant in Service			
1	Per Book Transmission PIS-2021	373,846,092	373,846,092	
2	Per Book Transmission PIS-2022		406,981,468	
3	Adjustment to Annualize Filing Plant in TRM (Jan - Aug 2022 Closings minus Floor)	246,025,802		246,025,802
4	Adjustment to Remove TY Plant in TRM		(60,955,666)	(60,955,666)
		<u>619,871,894</u>	<u>719,871,894</u>	<u>185,070,136</u>
5	PIS Beginning/Ending Average to Add to FRP Bandwidth			<u>92,535,068</u>
B	Depreciation Expense			
6	Per Book Depreciation Expense-2022 (Jan-Dec 2021 Closings X 2% Depra Rate)		8,139,629	
7	Adjustment to Remove TY Depreciation Expense in TRM			(1,219,113)
8	Depreciation Expense to remove from FRP Bandwidth			<u>(1,219,113)</u>
C	Accumulated Depreciation			
9	Per Book Accumulated Depreciation (Based on 2021 Plant Closings X 2%)	(7,476,922)	(7,476,922)	
10	2022 Depreciation Expense on 2021 Plant Closings		(7,476,922)	
11	Depreciation Expense on 2022 PIS Closings		(8,139,629)	
12	Adjustment to Remove TY Depreciation Expense in TRM		1,219,113	1,219,113
13	Adjustment to Annualize Filing Year Accumulated Depreciation in TRM	(4,920,516)		(4,920,516)
		<u>(12,397,438)</u>	<u>(21,874,360)</u>	<u>(3,701,403)</u>
14	A/D Beginning/Ending Average to Add to FRP Bandwidth			<u>(1,850,701)</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2022

To calculate the TRM True Up Revenue Requirement for the 2022 Filing year plant closings⁽¹⁾.

Line No.	Description	Amount
1	Plant in Service	23,692,236
2	Accumulated Depreciation	(473,845)
3	Rate Base	23,218,391
4	Return on @ TY2021 WACC	1,936,971
5	Return of TRM Depreciation	473,845
6	Total	2,410,816
7	Revenue Related Expense Factor	1.0107
8	Retail Allocation Revenue Factor	99.20%
9	TRM True Up Revenue Requirement	2,416,948
10	Carrying Costs	103,320
11	TRM True Up Revenue Requirement with Carrying Costs	<u><u>2,520,268</u></u>

Notes:

⁽¹⁾ FRP Tariff Section 3.F stipulates ELL shall include with the FRP Evaluation report, a true-up report comparing the estimated Transmission Plant in Service through August 31 of the previous Filing Year and the actual Transmission Plant in Service through August 31 of the previous Filing Year and, if the difference exceeds \$2 million, a calculation of the proposed adjustment to correct any over- or under-collections due to the use of the estimated Transmission plant in service with carrying costs at the Company's WACC, along with any workpapers supporting that true-up calculation.

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2022

To calculate the difference between the projected 2021 Transmission Plant Closings for January 2022 through August 2022 and the per book actuals for the same period⁽¹⁾.

Line No.	Description	Amount
1	TY2021 TRM Filing Year Closings	312,692,469
2	Actual Jan - August 2022 Closings	336,384,705
3	Difference	<u>23,692,236</u>

Notes:

⁽¹⁾FRP Tariff Section 3.F stipulates ELL shall include with the FRP Evaluation report, a true-up report comparing the estimated Transmission Plant in Service through August 31 of the previous Filing Year and the actual Transmission Plant in Service through August 31 of the previous Filing Year and, if the difference exceeds \$2 million, a calculation of the proposed adjustment to correct any over- or under-collections due to the use of the estimated Transmission plant in service with carrying costs at the Company's WACC, along with any workpapers supporting that true-up calculation.

Entergy Louisiana, LLC
Formula Rate Plan
AJ31 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.

Description	Total Electric [1]	Adjustment related to Non-Reg 30% [2]	Adjustment related to DAP (Use DAP Code for %) [3]	DAP Code [4]	Adjustment Columns [2] + [3] [5]=[2] + [3]
Rate Base:					
Plant In Service - Ending Balance as of 12/31/22					
Production	3,708,403,538	-	(829,644,426)	C	(829,644,426)
Transmission	4,835,618	-	(1,091,926)	O	(1,091,926)
General	19,663,204	-	(4,440,128)	O	(4,440,128)
Total Account 1010AM	3,732,902,361	-	(835,176,480)		(835,176,480)
Accumulated Depreciation - Ending Balance as of 12/31/22					
Production	(2,038,347,375)	-	458,411,864	C	458,411,864
Transmission	3,768,611	-	(850,986)	O	(850,986)
General	4,348,395	-	(981,907)	O	(981,907)
Total Account 1080AM	(2,030,230,370)	-	456,578,971		456,578,971
Prepayments - 13 Month Average - Acct 165100	2,721,816	(816,545)	(408,332)	N	(1,224,877)
Materials and Supplies - 13 Month Average - Acct 154PAS	164,915,228	(49,474,569)	(24,740,896)	N	(74,215,465)
Account 190:					
190251: Removal Cost - Fed	(6,996,633)	-	1,579,903	O	1,579,903
190252: Removal Cost - State	(2,497,955)	-	564,061	O	564,061
Total Account 190	(9,494,587)	-	2,143,963		2,143,963
Account 281123: River Bend Startup costs	(863,008)	-	194,875	O	194,875
Account 282:					
282211: Liberalized Depreciation - Nuclear Fuel	(5,789,529)	1,736,858	868,556	N	2,605,414
282212: Liberalized Depreciation - Nuclear Fuel-State	(2,061,070)	818,321	309,206	N	927,527
282201: Liberalized Depreciation- River Bend 1	(275,833,995)	-	62,372,052	C	62,372,052
282204: Nuclear Plant Deprec-St-Retail	(4,426,541)	-	999,553	O	999,553
282903: Units of Production Ded - Fed	(64,011,212)	-	13,667,775	C	13,667,775
282904: Units of Production Ded - St	(20,586,843)	-	4,395,716	C	4,395,716
282171: Interest Cap - Afldc - Fed	(3,695,045)	-	834,374	O	834,374
282172: Interest Cap - Afldc - State	(1,316,119)	-	297,191	O	297,191
282185: Nonbase - Federal - Whole	(434,171)	-	96,040	O	96,040
282223: Repairs & Maint Exp - Federal	(3,240,198)	-	731,666	O	731,666
282224: Repairs & Maint Exp - State	(1,153,973)	-	260,577	O	260,577
282245: Warranty Expense - Federal	(17,840)	-	4,028	O	4,028
282246: Warranty Expense - State	(6,217)	-	1,404	O	1,404
282351: Tax Int (Avoided Cost)-Fed	716,573	-	(161,809)	O	(161,809)
282352: Tax Int (Avoided Cost) - St	251,413	-	(56,771)	O	(56,771)
282461: Computer Software Cap - Fed	(40,539)	-	9,154	O	9,154
282462: Computer Software Cap - State	(14,438)	-	3,260	O	3,260
282533: Casualty Loss Deduction-Fed	(1,107,810)	-	250,155	O	250,155
282534: Casualty Loss Deduction-St	(394,580)	-	89,100	O	89,100
282901: 263A Method Change-DSC - Fed	(12,778,538)	-	2,885,509	O	2,885,509
282902: 263A Method Change - DSC-State	(4,567,563)	-	1,031,397	O	1,031,397
282907: Unit of Property Ded-Trans-Fed	(128)	-	29	O	29
282908: Unit of Property Ded-Trans-St	(46)	-	10	O	10
282975: Depreciation Expense - Fed	2,157,163	-	(487,107)	O	(487,107)
282976: Depreciation Expense - State	768,394	-	(173,510)	O	(173,510)
Total Account 282	(397,382,854)	2,355,180	88,229,555		90,584,735
Account 283:					
283471: Interest on capitalized fuel burn	(58,655)	17,597	9,271	O	26,868
283411: Gideon Trust - LA Retail	(667,782)	-	150,791	O	150,791
Total Account 283	(726,437)	17,597	160,063		177,659
ADIT State - Ending Balance as of 12/31/22	(333,207)	-	75,241	O	75,241
Account 281124: River Bend Startup costs	(333,207)	-	75,241	O	75,241
Account 283:					
283472: Interest on capitalized fuel burn	(7,887)	2,366	1,247	O	3,613
283412: Gideon Trust - LA Electric	(257,832)	-	58,221	O	58,221
Total Account 283	(265,719)	2,366	59,467		61,834
Income Statement:					
517000: Operation, Supervision & Engr	3,990,335	(1,197,101)	(598,638)	N	(1,795,738)
517000: Operation, Supervision & Engr	17,400,651	(5,220,255)	(2,610,509)	N	(7,830,764)
517000: Operation, Supervision & Engr	6,360,327	(1,908,098)	(954,188)	N	(2,862,287)
517000: Operation, Supervision & Engr	(1,169)	351	175	N	526
517001: Nuc Out Amort-Op, Supv, & Eng	793,042	(237,912)	(118,974)	N	(356,886)
519000: Coolants And Water	19,280	(5,784)	(2,892)	N	(8,676)
519000: Coolants And Water	2,651,803	(795,541)	(397,829)	N	(1,193,369)
519000: Coolants And Water	9,432,441	(2,826,732)	(1,415,073)	N	(4,244,805)
520000: Steam Expenses	436,149	(130,845)	(65,432)	N	(196,276)
520000: Steam Expenses	24,614,684	(7,384,405)	(3,692,742)	N	(11,077,147)
520000: Steam Expenses	6,479,283	(1,543,779)	(972,031)	N	(2,915,810)
520000: Steam Expenses	770	(231)	(118)	N	(347)
523000: Electric Expenses	(1,032)	310	155	N	465
524000: Misc. Nuclear Power Expenses	2,078,225	(623,468)	(311,779)	N	(935,247)
524000: Misc. Nuclear Power Expenses	18,574,098	(5,572,229)	(2,786,521)	N	(8,358,751)
524000: Misc. Nuclear Power Expenses	9,547,287	(2,854,160)	(1,432,299)	N	(4,296,479)
524000: Misc. Nuclear Power Expenses	(116)	35	17	N	52
524001: Nuc Out Amort-Misc Nuc Pow Exp	1,189,582	(356,869)	(178,460)	N	(535,329)
524001: Nuc Out Amort-Misc Nuc Pow Exp	178,588	(53,577)	(26,792)	N	(80,369)
525000: Rents - Nuclear Generation	305,338	(81,602)	(45,807)	N	(137,409)
525000: Rents - Nuclear Generation	1,865,104	(559,531)	(279,807)	N	(839,338)
528000: Maint Supervision & Engr	471,299	(141,390)	(70,705)	N	(212,095)
528000: Maint Supervision & Engr	12,555,937	(3,768,781)	(1,883,665)	N	(5,650,446)
528000: Maint Supervision & Engr	1,187,496	(356,249)	(178,150)	N	(534,399)
528000: Maint Supervision & Engr	-	-	-	N	-
528001: Nuc Out Amort-Maint Supv & Eng	1,387,823	(416,347)	(208,204)	N	(624,551)
529000: Maintenance Of Structures	2,290	(687)	(344)	N	(1,031)
529000: Maintenance Of Structures	20,786	(8,239)	(3,120)	N	(9,358)
529000: Maintenance Of Structures	1,552,978	(465,803)	(232,981)	N	(698,674)
529000: Maintenance Of Structures	572	(171)	(86)	N	(257)
530000: Maint Of Reactor Plant Equip	38,819	(11,646)	(5,846)	N	(17,469)
530000: Maint Of Reactor Plant Equip	465,506	(139,852)	(69,836)	N	(209,488)
530000: Maint Of Reactor Plant Equip	1,868,176	(560,453)	(280,267)	N	(840,720)
530000: Maint Of Reactor Plant Equip	-	-	-	N	-
530001: Nuc Out Amort-Maint Reactor Pnt	9,119,978	(2,735,993)	(1,368,196)	N	(4,104,190)
531000: Maintenance Of Electric Plant	-	-	-	N	-
531000: Maintenance Of Electric Plant	1,678,788	(503,640)	(251,857)	N	(755,496)
531000: Maintenance Of Electric Plant	2,030,663	(609,259)	(304,674)	N	(913,933)
531000: Maintenance Of Electric Plant	-	-	-	N	-
531001: Nuc Out Amort-Maint Elec Plant	1,387,823	(416,347)	(208,204)	N	(624,551)

Amounts may not add or tie to other schedules due to rounding

AJ31.1

Entergy Louisiana, LLC
Formula Rate Plan
AJ31 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.

Description		Total Electric	Adjustment related to Non-Reg 30%	Adjustment related to DAP (Use DAP Code for %)	DAP Code	Adjustment Columns [2] + [3]
532000: Maint Of Misc Nuclear Plant	Affiliate	208,856	(62,657)	(31,333)	N	(93,990)
532000: Maint Of Misc Nuclear Plant	Affiliate Payroll	23,143,317	(6,942,995)	(3,472,004)	N	(10,414,999)
532000: Maint Of Misc Nuclear Plant	Non-Affiliate	11,427,649	(3,428,295)	(1,714,398)	N	(5,142,692)
532000: Maint Of Misc Nuclear Plant	Non-Affiliate Payroll	-	-	-	N	-
532001: Nuc Out Amort-Maint Misc Nuc P	Non-Affiliate	5,947,812	(1,784,344)	(892,302)	N	(2,676,646)
Total O&M excluding A&G		160,411,500	(54,123,480)	(27,065,691)		(81,189,171)
920000: Adm & General Salaries	Affiliate	698,615	(209,584)	(104,807)	N	(314,392)
920000: Adm & General Salaries	Affiliate Payroll	6,289,214	(1,886,764)	(943,520)	N	(2,830,284)
920000: Adm & General Salaries	Non-Affiliate	610	(183)	(92)	N	(275)
921000: Office Supplies And Expenses	Affiliate	987,912	(296,374)	(148,208)	N	(444,582)
921000: Office Supplies And Expenses	Non-Affiliate	651	(195)	(98)	N	(293)
921000: Office Supplies And Expenses	Affiliate Payroll	-	-	-	N	-
923000: Outside Services Employed	Affiliate	1,101,313	(330,394)	(165,221)	N	(495,615)
923000: Outside Services Employed	Non-Affiliate	3,679	(1,104)	(552)	N	(1,656)
923000: Outside Services Employed	Affiliate Payroll	-	-	-	N	-
924000: Property Insurance Expense	Affiliate	3,304	(991)	(496)	N	(1,487)
924000: Property Insurance Expense	Affiliate Payroll	19,990	(5,997)	(2,999)	N	(8,996)
924000: Property Insurance Expense	Non-Affiliate	(1,684,072)	505,222	252,648	N	757,869
925000: Injuries & Damages Expense	Affiliate	352,931	(105,879)	(52,947)	N	(158,826)
925000: Injuries & Damages Expense	Affiliate Payroll	16,834	(5,050)	(2,525)	N	(7,576)
925000: Injuries & Damages Expense	Non-Affiliate	660,329	(198,099)	(99,064)	N	(297,162)
926000: Employee Pension & Benefits	Affiliate	26,837,464	(8,051,239)	(4,026,207)	N	(12,077,446)
926000: Employee Pension & Benefits	Affiliate Payroll	-	-	-	N	-
926000: Employee Pension & Benefits	Non-Affiliate	97,927	(29,378)	(14,691)	N	(44,069)
926NS1: Employee Pension & Benefits	Affiliate	17,356,253	(5,206,876)	(2,603,816)	N	(7,810,694)
926NS1: Employee Pension & Benefits	Non-Affiliate	8	(2)	(1)	N	(3)
928000: Regulatory Commission Expense	Affiliate	4,657	(1,397)	(699)	N	(2,096)
928000: Regulatory Commission Expense	Affiliate Payroll	6,658	(1,997)	(999)	N	(2,996)
930100: General Advertising Expenses	Affiliate	3,683	(1,105)	(553)	N	(1,658)
930100: General Advertising Expenses	Affiliate Payroll	130	(39)	(19)	N	(58)
930200: Miscellaneous General Expense	Affiliate	447,500	(134,250)	(67,135)	N	(201,385)
930200: Miscellaneous General Expense	Affiliate Payroll	776	(233)	(116)	N	(349)
930200: Miscellaneous General Expense	Non-Affiliate	11	(3)	(2)	N	(5)
930201: Active Development Expenses	Affiliate Payroll	-	-	-	N	-
930201: Active Development Expenses	Affiliate	-	-	-	N	-
930210: Director's Fees And Expenses	Affiliate	-	-	-	N	-
931000: Rents-Cust Accts,Serv,Sales,GA	Affiliate	105,573	(31,672)	(15,838)	N	(47,510)
931000: Rents-Cust Accts,Serv,Sales,GA	Non-Affiliate	260	(78)	(39)	N	(117)
935000: Maintenance Of General Plant	Affiliate	97,967	(29,390)	(14,697)	N	(44,087)
935000: Maintenance Of General Plant	Affiliate Payroll	72,023	(21,607)	(10,805)	N	(32,412)
Total A&G		53,482,197	(16,044,659)	(8,023,501)		(24,068,160)
Total O&M Including A&G		234,383,928	(70,315,178)	(35,162,722)		(105,257,331)
FERC Account 403 Depreciation Expense:						
Production		54,384,964	-	(12,166,458)	C	(12,166,458)
Transmission		97,196	-	(21,948)	O	(21,948)
General		3,830,507	-	(864,963)	O	(864,963)
Affiliate Billed Account 403 (Form 1 - General)		2,006,427	(601,928)	(301,008)	N	(902,936)
Total Account 403		60,319,114	(601,928)	(13,354,376)		(13,956,304)
FERC Account 404 Amortization Expense:						
4041AM		1,099	(329)	(165)	N	(494)
FERC Account 408.1 Taxes Other Than Income:						
408105: Taxes Other Than Inc-Utl Op	Affiliate	-	-	-	N	-
408110: Employment Taxes	Non-Affiliate	58	(17)	(9)	N	(28)
408110: Employment Taxes	Affiliate	7,740,026	(2,322,008)	(1,161,173)	N	(3,483,181)
408122: Excise Tax - State	Affiliate	19	(6)	(3)	N	(8)
408123: Excise Tax - Federal	Affiliate	-	-	-	N	-
408142: Ad Valorem	Affiliate	(800,811)	240,243	120,139	N	360,382
408142: Ad Valorem	Non-Affiliate	248,345	(74,504)	(37,257)	N	(111,761)
408152: Franchise Tax - State	Affiliate	56	(17)	(8)	N	(25)
408155: Franchise Tax - Ms	Affiliate	5,962	(1,789)	(894)	N	(2,683)
408158: Franchise Tax - Arkansas	Affiliate	38	(11)	(6)	N	(17)
408158: Franchise Tax - Louisiana	Affiliate	(1,005)	302	151	N	452
408165: City Occupation Tax	Affiliate	75	(22)	(11)	N	(34)
Allocated River Bend Property Taxes (408142)		23,115,300	-	(4,954,002)	N	(4,954,002)
Total Account 408		30,308,063	(2,157,829)	(6,033,074)		(8,190,902)
DIT Federal:						
Account 281:						
River Bend Startup costs (AC 281123)		(15,605)	-	3,524	O	3,524
Account 282:						
Liberalized Depreciation - Nuclear Fuel Adjusted		(6,104,426)	1,831,328	915,798	N	2,747,125
Liberalized Depreciation- River Bend 1		(1,753,946)	-	(395,638)	C	(395,638)
190251: Removal Cost - Fed		(37,875)	-	8,553	O	8,553
282171: Interest Cap - Afdc - Fed		20,773	-	(4,691)	O	(4,691)
282185: Nonbase - Federal - White		3,070	-	(693)	O	(693)
282223: Repairs & Maint Exp - Federal		20,018	-	(4,520)	O	(4,520)
282245: Warranty Expense - Federal		1,911	-	(431)	O	(431)
282351: Tax Int (Avoided Cost)-Fed		(54,355)	-	12,274	O	12,274
282461: Computer Software Cap - Fed		244	-	(55)	O	(55)
282533: Casualty Loss Deduction-Fed		6,320	-	(1,427)	O	(1,427)
282901: 263A Method Change-DSC - Fed		(139,506)	-	31,502	O	31,502
282907: Unit of Property Ded-Trans-Fed		1	-	(0)	O	(0)
282975: Depreciation Expense - Fed		(11,530)	-	2,604	O	2,604
Total Account 282		(8,049,302)	1,831,328	563,273		2,394,601
Account 283:						
283471: Interest on capitalized fuel burn		-	-	-	O	-
283411: Gideon Trust - LA Retail		(12,075)	-	2,727	O	2,727
Total Account 283		(12,075)	-	2,727		2,727
DIT State:						
Account 281:						
River Bend Startup costs (AC 281124)		(6,025)	-	1,361	O	1,361
Account 282/283						
Liberalized Depreciation - Nuclear Fuel Adjusted		(2,356,921)	707,076	353,590	N	1,060,666
Liberalized Depreciation- River Bend 1		2,161	-	(463)	N	(463)
283412: Gideon Trust - LA Electric		(4,662)	-	1,053	O	1,053
190252: Removal Cost - State		(36,163)	-	8,166	O	8,166
282172: Interest Cap - Afdc - State		(13,484)	-	3,045	O	3,045

Amounts may not add or tie to other schedules due to rounding

AJ31.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ31 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.

Description	Total Electric	Adjustment related to Non-Reg 30%	Adjustment related to DAP (Use DAP Code for %)	DAP Code	Adjustment Columns [2] + [3]
282224: Repairs & Maint Exp - State	(11,576)	-	2,614	O	2,614
282246: Warranty Expense - State	184	-	(42)	O	(42)
282352: Tax Int (Avoided Cost) - St	(4,314)	-	974	O	974
282462: Computer Software Cap - State	(146)	-	33	O	33
282534: Casualty Loss Deduction-St	(4,030)	-	910	O	910
282902: 263A Method Change - DSC-State	(75,732)	-	17,101	O	17,101
282908: Unit of Property Ded-Trans-St	(0)	-	0	O	0
282976: Depreciation Expense - State	7,954	-	(1,796)	O	(1,796)
Total Account 282/283	(2,496,731)	707,076	385,185		1,082,261
ITC amortization Account 411430	(1,706,664)	-	385,380	O	385,380
Income Tax Timing Differences:					
River Bend book depreciation					
Production	54,384,984	-	(12,166,458)	C	(12,166,458)
Transmission	97,196	-	(21,948)	O	(21,948)
General	3,830,507	-	(864,963)	O	(864,963)
Total River Bend book depreciation	58,312,687	-	(13,053,368)		(13,053,368)
River Bend Tax depreciation	(31,387,432)	-	6,750,345	C	6,750,345
Daily Lease Charges	(192,963)	57,889	28,949	N	86,838
Nuclear Fuel - Burn	31,612,258	(9,483,677)	(4,742,531)	N	(14,226,208)
Nuclear Fuel Spent Fuel Abandonment	-	-	-	N	-
Decommissioning Dry Cask - Book Expense	6,319	(1,896)	(948)	N	(2,844)
Total Income Tax Timing Differences	58,182	(9,427,684)	2,035,815		(7,391,870)
Adjustment to Louisiana Retail Depreciation Rate:					
Accumulated Depreciation - Ending Balance as of 12/31/22	101,591,228	-	(22,771,160)	C	(22,771,160)
ADIT Federal - Ending Balance as of 12/31/22					
Account 282:					
Liberalized Depreciation- River Bend 1 Acct 282203	(22,098,528)	-	4,953,273	C	4,953,273
ITC 411430	408,608	-	(92,267)	O	(92,267)
River Bend Outage Accrual Adjustment:					
Rate Base:					
174104 Nuclear Refueling Outage - Ending Balance as of 12/31/22	17,299,247	(5,189,774)	(2,595,266)	N	(7,785,040)
ADIT Federal - Ending Balance as of 12/31/22					
190631 River Bend Outage Accrual/283181 - Maint/Refueling - Fed	3,360,379	678,277	580,290	C	1,258,567
ADIT State - Ending Balance as of 12/31/22					
190632 River Bend Outage Accrual/283182 - Maint/Refueling - St	1,297,444	404,452	194,645	C	599,097

Notes:

C = Calculated

O = Old Rate (46.0275 * 49.05)

N = New Rate (43.685 * 49.05)

**Old Rate/New Rate -

The initial DAP rate was established prior to the split of EGSLA and ETI. As a part of the JSP (Jurisdictional Separation Plan), the Louisiana retail rate of 49.05% was established. This rate of 49.05% is applied to the DAP rates of 46.0275% (old rate) and 43.6850% (new rate) to perform the calculations for this adjustment.

Entergy Louisiana, LLC
Formula Rate Plan
AJ32 River Bend DAP Revenue Requirement
Electric
For the Test Year Ended December 31, 2022

Adjustment to the Louisiana Retail Revenue Requirement for the DAP Revenue Requirement.

Line No.	Description	Amount
1	Revenue Related Taxes Factor ⁽¹⁾	0.8895%
2	Bad Debt Factor (5 year average) ⁽²⁾	0.2410%
3	Total Revenue Taxes and Bad Debt Factor	1.1305%
4		
5	Louisiana Retail Base Rate DAP Revenue Requirement ⁽³⁾	36,722,775
6	Revenue Taxes and Bad Debt ⁽⁴⁾	419,890
7	Total River Bend DAP Revenue Requirement	37,142,665

Notes:

⁽¹⁾ Reference MD 2

⁽²⁾ Reference MD 4

⁽³⁾ Based on 2004 DAP Revenue Requirement

⁽⁴⁾ (Line 5 / (1-Line 3)) * Line 3

Entergy Louisiana, LLC
Formula Rate Plan
AJ34 Nelson Rail Spur Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to record the actual amounts incurred to construct and operate the rail spur.

Line No.	Account and Description	Amount
1	1010AM: Electric Plant In Service	4,144,802
2	1080AM: Accum Prov Depr Plant Service	(3,857,660)
3	Total Rate Base	<u>287,142</u>
4	4030AM: Depreciation Expense	375
5	4031AM: Deprec Exp billed from Serv Co	-
6	408105: Taxes Other Than Inc-Util Op	2,975
7	408110: Employment Taxes	-
8	454000: Rent From Electric Property	-
9	500000: Oper Supervision & Engineerin	-
10	506000: Misc Steam Power Expenses	608
11	511000: Maintenance Of Structures	43,984
12	923000: Outside Services Employed	-
13	926000: Employee Pension & Benefits	-
14	926NS1: ASC 715 NSC - Emp Pens & Ben	-
15	Total Expenses	<u>47,942</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Louisiana Retail Depreciation Rate Differences.

Line	No.	Account	Description	Amount
1	1080AM		Accum Prov Depr Plant Service ⁽¹⁾	101,591,167
2	282111		Liberalized Depreciation-Fed ⁽¹⁾	<u>(24,359,530)</u>
3			Total Rate Base	<u><u>77,231,637</u></u>
4	4030AM		Depreciation Expense ⁽²⁾	9,494,337
5	410101		Prov Defer Inc Taxes-Util-Fed ⁽²⁾	(97,762)
6	411110		Prov Def Inc Tax-Cr-Op Inc-Fed ⁽²⁾	<u>(1,646,519)</u>
7			Total Utility Operating Expenses	<u><u>7,750,055</u></u>
8			Schedule M Adjustments	
9	EXNUSM		Schedule M Timing Difference ⁽²⁾	<u><u>9,494,337</u></u>

Notes:

⁽¹⁾ Reference AJ35.8

⁽²⁾ Reference AJ35.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Louisiana Retail Depreciation Rate Differences.

Line No.	Description	Calculated Depreciation Accrual ⁽¹⁾	Per Book Depreciation Accrual ⁽¹⁾	Proforma Adjustment	Deferred Tax Rate	Deferred Tax Effect
	(A)	(B)	(C)	(D)	(E)	(F)
1	Steam Production	12,090,766	10,908,103	1,182,663	-25.74%	(304,438)
2	Nuclear Production	54,425,514	54,294,440	131,075	-16.61%	(21,776)
3	Other Production	42,867,691	42,531,046	336,645	-25.74%	(86,658)
4	Total Production	109,383,972	107,733,590	1,650,382		(412,872)
5	Transmission	49,236,255	48,844,873	391,381	-25.74%	(100,748)
6	Distribution	52,253,807	51,874,025	379,782	-25.74%	(97,762)
7	General	11,076,698	11,538,079	(461,381)	-25.74%	118,767
8	Other	(7,777,715)	(15,311,888)	7,534,172	-16.61%	(1,251,667)
9	Grand Total	214,173,016	204,678,679	9,494,337		(1,744,282)
10	Schedule M Timing Difference			9,494,337		
				Proforma Adjustment		
11	Adjustment to River Bend for Louisiana Retail Life					
12	Louisiana Retail River Bend Production Reserve ⁽²⁾			101,591,167		
13	Louisiana Retail Deferred Federal Income Taxes ⁽²⁾			(24,359,530)		

Notes:

⁽¹⁾ Reference AJ35.3-AJ35.4

⁽²⁾ Reference AJ35.8

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Louisiana Retail Depreciation Rate Differences.

Line No.	Description	Plant Acct	2022 Book Depreciation Expense	Louisiana Retail Depreciation ⁽¹⁾	Pro Forma ⁽²⁾
1	Steam Production	310	-	18	18
2	Steam Production	311	1,942,363	1,949,218	6,855
3	Steam Production LA Contra	311	(1,776)	(2,582)	(806)
4	Steam Production	312	5,674,570	6,704,059	1,029,490
5	Steam Production LA Contra	312	(13,032)	(21,739)	(8,707)
6	Steam Production	314	1,915,133	1,991,902	76,769
7	Steam Production LA Contra	314	(40,349)	(6,366)	33,983
8	Steam Production	315	1,296,599	1,344,115	47,516
9	Steam Production LA Contra	315	(1,145)	(1,145)	(0)
10	Steam Production	316	135,753	133,298	(2,456)
11	Steam Production LA Contra	316	(12)	(12)	(0)
12	Total Steam Production		<u>10,908,103</u>	<u>12,090,766</u>	<u>1,182,663</u>
13	Nuclear Production	320	-	-	-
14	Nuclear Production	321	21,676,357	21,699,230	22,873
15	Nuclear Production LA Contra	321	(86,974)	(87,000)	(27)
16	Nuclear Production	322	13,176,542	13,213,327	36,784
17	Nuclear Production	323	6,600,039	6,602,886	2,847
18	Nuclear Production	324	10,579,974	10,628,284	48,310
19	Nuclear Production	325	2,352,072	2,372,360	20,288
20	Nuclear Production LA Contra	325	(3,571)	(3,572)	(1)
21	Total Nuclear Production		<u>54,294,440</u>	<u>54,425,514</u>	<u>131,075</u>
22	Other Production	340	-	-	-
23	Other Production	341	4,403,288	4,518,446	115,158
24	Other Production	342	190,321	427,778	237,457
25	Other Production	343	25,851,201	25,790,499	(60,702)
26	Other Production	344	8,090,369	8,088,201	(2,168)
27	Other Production	345	3,806,735	3,822,693	15,958
28	Other Production	346	189,133	220,075	30,942
29	Total Other Production		<u>42,531,046</u>	<u>42,867,691</u>	<u>336,645</u>
30	Transmission Plant				
31	Land	350.1	-	-	-
32	Easements	350.2	1,514,420	1,538,752	24,332
33	Control House	352	1,690,716	1,703,571	12,856
34	Control House LA Contra	352	(6,805)	(6,841)	(36)
35	Station Equipment	353	21,402,654	21,625,824	223,170
36	Station Equipment LA Contra	353	(18,825)	(19,054)	(229)
37	Towers and Fixtures	354	1,418,745	1,420,965	2,220
38	Towers and Fixtures LA Contra	354	(18,245)	(22,216)	(3,971)
39	Poles and Fixtures	355	14,998,105	15,098,309	100,204
40	Poles and Fixtures LA Contra	355	(300,324)	(310,948)	(10,624)
41	Overhead Conductor & Devices	356	8,347,392	8,393,311	45,919
42	Overhead Conductor & Devices LA Contra	356	(187,505)	(190,207)	(2,702)
43	Underground Conduit	357	-	4	4
44	Underground Cond & Devices	358	-	422	422
45	Roads and Trails	359	4,544	4,362	(182)
46	Total Transmission		<u>48,844,873</u>	<u>49,236,255</u>	<u>391,381</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Louisiana Retail Depreciation Rate Differences.

Line No.	Description	Plant Acct	2022 Book Depreciation Expense	Louisiana Retail Depreciation ⁽¹⁾	Pro Forma ⁽²⁾
47	Distribution Plant				
48	Land	360.1	-	-	-
49	Easements	360.2	120,809	119,042	(1,767)
50	Control House	361	450,237	449,641	(596)
51	Control House LA Contra	361	(1,023)	(1,021)	2
52	Station Equipment	362	6,912,770	6,944,280	31,509
53	Station Equipment LA Contra	362	(24,022)	(23,995)	27
54	Poles, Towers, & Fixtures	364	8,591,770	8,730,029	138,259
55	Poles, Towers, & Fixtures LA Contra	364	(1,419,267)	(1,503,273)	(84,007)
56	Overhead Conductor & Devices	365	5,710,361	5,637,513	(72,848)
57	Overhead Conductor & Devices LA Contra	365	(428,666)	(429,358)	(692)
58	Underground Conduit	366	1,599,914	1,593,496	(6,418)
59	Underground Conduit LA Contra	366	(3,421)	(3,422)	(0)
60	Underground Cond & Devices	367	3,626,366	3,598,672	(27,694)
61	Underground Cond & Devices LA Contra	367	(32,342)	(25,658)	6,684
62	Line Transformers	368	12,411,527	12,456,213	44,685
63	Line Transformers LA Contra	368	(1,268,664)	(1,312,652)	(43,989)
64	Overhead Services	369.1	3,799,246	3,796,912	(2,334)
65	Overhead Services LA Contra	369.1	(288,281)	(288,281)	(0)
66	Underground Services	369.2	2,768,811	2,766,607	(2,204)
67	Underground Services LA Contra	369.2	(21,683)	(21,683)	(0)
68	Meters	370	6,936,525	7,335,896	399,371
69	Meters LA Contra	370	-	-	-
70	Inst on Customer Premises	371	1,916,270	1,926,437	10,167
71	Inst on Customer Premises LA Contra	371	(127,806)	(128,227)	(420)
72	Streetlighting and Signal Systems	373	694,686	687,697	(6,989)
73	Streetlighting and Signal Systems LA Contra	373	(50,093)	(51,057)	(964)
74	Total Distribution		51,874,025	52,253,807	379,782
75	General Plant				
76	Land	389	-	-	-
77	Structures and Improvements	390	1,746,204	1,756,185	9,981
78	Structures and Improvements LA Contra	390	(76,487)	(75,950)	537
79	Office Furniture & Equipment	391.1	107,285	99,127	(8,158)
80	Computer Equipment	391.2	6,512,907	5,915,363	(597,544)
81	Computer Equipment LA Contra	391.2	-	(320)	(320)
82	Data Handling Equipment	391.3	2,324	258,988	256,664
83	Transportation Equipment	392	8,602	8,053	(549)
84	Power Operated Equipment	393	6,889	3,697	(3,192)
85	Tools, Shop, and Garage Equipment	394	632,520	593,768	(38,752)
86	Laboratory Equipment	395	166,527	100,030	(66,497)
87	Power Operated Equipment	396	901	41,052	40,151
88	Communications and Microwave	397	2,345,126	2,305,764	(39,363)
89	Communications and Microwave LA Contra	397	(3,224)	(2,287)	937
90	Miscellaneous	398	88,505	73,230	(15,275)
91	Total General		11,538,079	11,076,698	(461,381)
92	Intangibles and Other				
93	Intangible		(7,777,715)	(7,777,715)	-
94	River Bend Abeyed		(7,534,172)	-	7,534,172
95	Total Intangibles and Other		(15,311,888)	(7,777,715)	7,534,172
96	Grand Total		204,678,679	214,173,016	9,494,337

Notes:

⁽¹⁾ Reference AJ35.5-AJ35.7

⁽²⁾ Pro Forma adjustment calculated as Louisiana Retail Depreciation minus Book Depreciation Expense.

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Louisiana Retail Depreciation Rate Differences.

Line No.	Description	Plant Acct	Plant in Service As of 12/31/21	Plant in Service As of 12/31/22	Average	Depr Rate	Accrual
1	Big Cajun 2, Unit 3	310.9	115,864	115,864	115,864	N/A	-
2	Big Cajun 2, Unit 3	311	27,766,280	27,858,334	27,812,307	2.466%	685,851
3	Big Cajun 2, Unit 3	312	83,240,804	77,897,659	80,569,231	2.466%	1,986,837
4	Big Cajun 2, Unit 3	314	23,269,779	23,269,779	23,269,779	2.466%	573,833
5	Big Cajun 2, Unit 3	315	17,625,106	17,625,461	17,625,284	2.466%	434,639
6	Big Cajun 2, Unit 3	316	1,840,441	1,923,165	1,881,803	2.466%	46,405
7	Big Cajun 2, Unit 3	Subtotal	153,858,275	148,690,262	151,274,268		3,727,566
8	Nelson G&O Common	310.9	2,170,561	2,170,561	2,170,561	N/A	-
9	Nelson G&O Common	310.2	484	484	484	3.774%	18
10	Nelson G&O Common	311	11,216,406	11,299,754	11,258,080	1.703%	191,725
11	Nelson G&O Common LA Contra	311	(2,612)	(2,612)	(2,612)	1.703%	(44)
12	Nelson G&O Common	312	4,856,000	4,861,364	4,858,682	1.703%	82,743
13	Nelson G&O Common	314	565,671	565,671	565,671	1.703%	9,633
14	Nelson G&O Common	315	1,737,604	1,736,842	1,737,223	1.703%	29,585
15	Nelson G&O Common	316	1,711,436	1,751,284	1,731,360	1.703%	29,485
16	Nelson G&O Common LA Contra	316	(376)	(376)	(376)	1.703%	(6)
17	Nelson G&O Common	Subtotal	22,255,171	22,382,970	22,319,071		343,139
18	Nelson Unit 3	311	-	-	-	3.348%	-
19	Nelson Unit 3 LA Contra	311	(29,764)	(29,764)	(29,764)	3.348%	(996)
20	Nelson Unit 3	312	-	-	-	3.348%	-
21	Nelson Unit 3 LA Contra	312	(13,677)	(13,677)	(13,677)	3.348%	(458)
22	Nelson Unit 3	314	-	-	-	3.348%	-
23	Nelson Unit 3 LA Contra	314	(35,351)	(35,351)	(35,351)	3.348%	(1,184)
24	Nelson Unit 3	315	-	-	-	3.348%	-
25	Nelson Unit 3	316	-	-	-	3.348%	-
26	Nelson Gas & Oil Unit 3	Subtotal	(78,792)	(78,792)	(78,792)		(2,638)
27	Nelson Unit 4	311	0	(93)	(46)	2.604%	(1)
28	Nelson Unit 4 LA Contra	311	(5,717)	(5,717)	(5,717)	2.604%	(149)
29	Nelson Unit 4	312	-	-	-	2.604%	-
30	Nelson Unit 4 LA Contra	312	(16,846)	(16,846)	(16,846)	2.604%	(439)
31	Nelson Unit 4	314	-	-	-	2.604%	-
32	Nelson Unit 4 LA Contra	314	(83,302)	(83,302)	(83,302)	2.604%	(2,169)
33	Nelson Unit 4	315	-	-	-	2.604%	-
34	Nelson Unit 4	316	-	-	-	2.604%	-
35	Nelson Gas & Oil Unit 4	Subtotal	(105,865)	(105,958)	(105,911)		(2,758)
36	Nelson Unit 6	310.9	1,717	1,717	1,717	N/A	-
37	Nelson Unit 6	311	40,112,978	40,143,755	40,128,366	2.429%	974,718
38	Nelson Unit 6 LA Contra	311	(16,425)	(16,425)	(16,425)	2.429%	(399)
39	Nelson Unit 6	312	174,553,102	176,426,219	175,489,661	2.429%	4,262,644
40	Nelson Unit 6 LA Contra	312	(42,037)	(42,037)	(42,037)	2.429%	(1,021)
41	Nelson Unit 6	314	42,267,615	43,716,942	42,992,279	2.429%	1,044,282
42	Nelson Unit 6 LA Contra	314	(17,511)	(17,511)	(17,511)	2.429%	(425)
43	Nelson Unit 6	315	28,800,716	29,865,263	29,332,989	2.429%	712,498
44	Nelson Unit 6	316	2,239,939	2,266,488	2,253,214	2.429%	54,731
45	Nelson Unit 6	Subtotal	287,900,093	292,344,410	290,122,252		7,047,028
46	Lewis Creek Common LA Contra	311	(4,274)	(4,274)	(4,274)	2.790%	(119)
47	Lewis Creek Common	Subtotal	(4,274)	(4,274)	(4,274)		(119)
48	Sabine Common LA Contra	311	(403)	(403)	(403)	2.001%	(8)
49	Sabine Common LA Contra	316	(283)	(283)	(283)	2.001%	(6)
50	Sabine Common	Subtotal	(687)	(687)	(687)		(14)
51	Sabine Unit 1 LA Contra	311	(18,890)	(18,890)	(18,890)	4.586%	(866)
52	Sabine Unit 1 LA Contra	312	(170,238)	(170,238)	(170,238)	4.586%	(7,807)
53	Sabine Unit 1	Subtotal	(189,128)	(189,128)	(189,128)		(8,673)
54	Sabine Unit 2 LA Contra	312	(178,714)	(178,714)	(178,714)	4.387%	(7,840)
55	Sabine Unit 2	Subtotal	(178,714)	(178,714)	(178,714)		(7,840)
56	Sabine Unit 3 LA Contra	312	(73,688)	(73,688)	(73,688)	5.664%	(4,174)
57	Sabine Unit 3	Subtotal	(73,688)	(73,688)	(73,688)		(4,174)
58	Sabine Unit 4 LA Contra	315	(33,110)	(33,110)	(33,110)	3.458%	(1,145)
59	Sabine Unit 4	Subtotal	(33,110)	(33,110)	(33,110)		(1,145)
60	Sabine Unit 5 LA Contra	314	(102,488)	(102,488)	(102,488)	2.525%	(2,588)
61	Sabine Unit 5 LA Contra	315	(5)	(5)	(5)	2.525%	(0)
62	Sabine Unit 5	Subtotal	(102,493)	(102,493)	(102,493)		(2,588)
63	La. Station No. 2	311	4,095,024	4,095,024	4,095,024	2.367%	96,925
64	La. Station No. 2	312	14,131,722	14,131,722	14,131,722	2.631%	371,835
65	La. Station No. 2	314	12,455,343	12,455,343	12,455,343	2.924%	364,153
66	La. Station No. 2	315	6,118,718	6,118,718	6,118,718	2.736%	167,392
67	La. Station No. 2	316	120,925	120,925	120,925	2.214%	2,677
68	La. Station No. 2	Subtotal	36,921,733	36,921,733	36,921,733		1,002,982

Amounts may not add or tie to other schedules due to rounding

AJ35.5

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Louisiana Retail Depreciation Rate Differences.

Line No.	Description	Plant Acct	Plant In Service As of 12/31/21	Plant In Service As of 12/31/22	Average	Depr Rate	Accrual
69	River Bend Nuclear Station	320	8,506,358	8,506,358	8,506,358	N/A	-
70	River Bend Nuclear Station	321	1,471,085,890	1,474,280,506	1,472,683,098	1.473%	21,699,230
71	River Bend Nuclear Station LA Contra	321	(5,904,532)	(5,904,532)	(5,904,532)	1.473%	(87,000)
72	River Bend Nuclear Station	322	897,291,695	896,232,140	896,761,918	1.473%	13,213,327
73	River Bend Nuclear Station	323	448,914,674	447,334,483	448,124,579	1.473%	6,602,886
74	River Bend Nuclear Station	324	718,529,044	724,111,466	721,320,255	1.473%	10,628,284
75	River Bend Nuclear Station	325	159,649,964	162,364,698	161,007,331	1.473%	2,372,360
76	River Bend Nuclear Station LA Contra	325	(242,435)	(242,435)	(242,435)	1.473%	(3,572)
77	River Bend Nuclear Station	Subtotal	3,697,830,458	3,706,682,683	3,702,256,571		54,425,514
78	Calcasieu Station	340	618,502	618,502	618,502	N/A	-
79	Calcasieu Station	341	659,998	665,803	662,901	2.720%	18,031
80	Calcasieu Station	343	11,684,994	11,758,354	11,711,674	2.720%	318,558
81	Calcasieu Station - Purchase Price Adjustment	344	51,384,894	51,384,894	51,384,894	N/A	-
82	Calcasieu Station	344	64,862,790	64,757,621	64,810,206	2.720%	1,762,838
83	Calcasieu Station	345	1,997,812	4,144,211	3,056,011	2.720%	83,124
84	Calcasieu Station	346	2,245,302	2,245,302	2,245,302	2.720%	61,072
85	Calcasieu Station	Subtotal	133,404,293	135,574,688	134,489,490		2,243,622
86	Ouachita Station	340	166,405	166,405	166,405	N/A	-
87	Ouachita Station - Purchase Price Adjustment	341	71,392,950	71,392,950	71,392,950	N/A	-
88	Ouachita Station	341	8,708,522	8,731,211	8,718,867	3.120%	272,029
89	Ouachita Station	342	2,343,103	2,343,103	2,343,103	3.120%	73,105
90	Ouachita Station	343	10,538,580	15,190,930	12,864,755	3.120%	401,380
91	Ouachita Station	344	55,968,155	53,083,484	54,525,819	3.120%	1,701,206
92	Ouachita Station	345	2,116,346	2,145,695	2,131,021	3.120%	66,488
93	Ouachita Station	346	1,257,327	1,265,875	1,261,601	3.120%	39,382
94	Ouachita Station	Subtotal	152,489,389	154,319,654	153,404,521		2,553,569
95	Union Power	340	5,179,960	5,179,960	5,179,960	0.000%	-
96	Union Power Acquisition Adjustment	341	181,212,342	181,212,342	181,212,342	0.000%	-
97	Union Power	341	69,296,370	69,489,268	69,392,819	3.120%	2,165,056
98	Union Power	342	3,756,932	3,756,932	3,756,932	3.120%	117,216
99	Union Power	343	257,024,230	257,564,215	257,294,223	3.120%	8,027,580
100	Union Power	344	70,920,453	71,011,478	70,965,965	3.120%	2,214,138
101	Union Power	345	28,823,235	34,486,141	31,654,688	3.120%	987,626
102	Union Power	346	1,041,259	1,046,680	1,043,970	3.120%	32,572
103	Union Power	Subtotal	617,254,781	623,747,017	620,500,899		13,544,188
104	Lake Charles Power Station	341	58,608,214	73,656,545	66,132,379	3.120%	2,063,330
105	Lake Charles Power Station	342	7,613,932	7,607,643	7,610,788	3.120%	237,457
106	Lake Charles Power Station	343	548,955,488	543,543,298	546,249,393	3.120%	17,042,681
107	Lake Charles Power Station	344	76,208,297	78,280,153	77,244,225	3.120%	2,410,020
108	Lake Charles Power Station	345	86,107,196	86,037,383	86,072,289	3.120%	2,685,455
109	Lake Charles Power Station	346	1,765,758	3,815,587	2,790,673	3.120%	87,069
110	Lake Charles Power Station	Subtotal	779,258,886	792,940,610	785,099,748		24,526,312
111	Transmission Plant:						
112	Land	350.1	30,727,633	32,642,733	31,685,183	N/A	-
113	Easements	350.2	83,256,672	88,582,382	85,919,527	1.380%	1,185,689
114	Easements	350.3	23,758,535	27,409,897	25,584,216	1.380%	353,062
115	Control House	352	95,647,466	96,846,475	96,246,970	1.770%	1,703,571
116	Control House LA Contra	352	(386,460)	(386,460)	(386,460)	1.770%	(6,841)
117	Station Equipment	353	1,037,940,053	1,113,883,273	1,075,911,663	2.010%	21,625,824
118	Station Equipment LA Contra	353	(955,870)	(940,071)	(947,970)	2.010%	(19,054)
119	Towers and Fixtures	354	81,293,781	81,102,200	81,197,991	1.750%	1,420,965
120	Towers and Fixtures LA Contra	354	(1,614,429)	(924,513)	(1,269,471)	1.750%	(22,216)
121	Poles and Fixtures	355	585,008,683	678,448,139	631,728,411	2.390%	15,098,309
122	Poles and Fixtures LA Contra	355	(13,010,842)	(13,009,923)	(13,010,382)	2.390%	(310,948)
123	Overhead Conductor & Devices	356.1	379,284,864	399,132,702	389,208,783	1.820%	7,083,600
124	Overhead Conductor & Devices	356.2	9,353,315	9,356,729	9,355,022	1.820%	170,261
125	Overhead Conductor & Devices	356.3	63,557,683	61,656,555	62,607,119	1.820%	1,139,450
126	Overhead Conductor & Devices LA Contra	356.1	(10,455,859)	(10,445,991)	(10,450,925)	1.820%	(190,207)
127	Underground Conduit	357	7,849	7,849	7,849	0.051%	4
128	Underground Conduit & Devices	358	247,197	222,033	234,615	0.180%	422
129	Roads and Trails	359	1,038,503	1,038,503	1,038,503	0.420%	4,362
130	Total Transmission	Subtotal	2,364,698,755	2,564,622,493	2,464,660,624		49,236,255

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Louisiana Retail Depreciation Rate Differences.

Line No.	Description	Plant Acct	Plant in Service As of 12/31/21	Plant in Service As of 12/31/22	Average	Depr Rate	Accrual
131	Distribution Plant:						
132	Land	360.1	10,958,777	11,233,093	11,095,935	N/A	-
133	Easements	360.2	5,162,748	6,067,661	5,615,205	2.120%	119,042
134	Control House	361	31,264,721	31,185,417	31,225,069	1.440%	449,641
135	Control House LA Contra	361	(70,873)	(70,873)	(70,873)	1.440%	(1,021)
136	Station Equipment	362	348,776,017	356,226,982	352,501,500	1.970%	6,944,280
137	Station Equipment LA Contra	362	(1,218,040)	(1,218,040)	(1,218,040)	1.970%	(23,995)
138	Poles, Towers, & Fixtures	364	280,718,996	309,147,853	294,933,424	2.960%	8,730,029
139	Poles, Towers, & Fixtures LA Contra	364	(51,100,728)	(50,471,788)	(50,786,258)	2.960%	(1,503,273)
140	Overhead Conductor & Devices	365.1	308,979,376	336,807,160	322,893,268	1.600%	5,166,292
141	Cost of Clearing ROW	365.3	27,095,335	31,807,247	29,451,291	1.600%	471,221
142	Overhead Conductor & Devices LA Contra	365.1	(27,245,184)	(26,424,583)	(26,834,683)	1.600%	(429,358)
143	Underground Conduit	366	99,579,143	107,368,340	103,473,742	1.540%	1,593,496
144	Underground Conduit LA Contra	366	(222,203)	(222,167)	(222,185)	1.540%	(3,422)
145	Underground Cond & Devices	367	134,668,622	144,298,216	139,483,419	2.580%	3,598,672
146	Underground Cond & Devices LA Contra	367	(998,008)	(991,015)	(994,511)	2.580%	(25,658)
147	Line Transformers	368	524,696,569	553,763,411	539,229,990	2.310%	12,456,213
148	Line Transformers LA Contra	368	(57,126,744)	(56,522,807)	(56,824,775)	2.310%	(1,312,552)
149	Overhead Services	369.1	131,839,011	133,679,339	132,759,175	2.860%	3,796,912
150	Overhead Services LA Contra	369.1	(10,079,777)	(10,079,751)	(10,079,764)	2.860%	(288,281)
151	Underground Services	369.2	94,363,908	99,105,090	96,734,499	2.860%	2,766,607
152	Underground Services LA Contra	369.2	(758,143)	(758,143)	(758,143)	2.860%	(21,683)
153	Meters	370	102,780,225	117,186,680	109,983,453	6.670%	7,335,696
154	Meters-Customer	370	-	-	-	2.760%	-
155	Meters-Substation	370	-	-	-	2.760%	-
156	Meters-Smart	370	-	-	-	2.760%	-
157	Meters-Customer LA Contra	370	-	-	-	2.760%	-
158	Inst on Customer Premises	371	73,832,786	76,084,488	74,958,637	2.570%	1,926,437
159	Inst on Customer Premises LA Contra	371	(5,006,361)	(4,972,362)	(4,989,361)	2.570%	(128,227)
160	Streetlighting and Signal Systems	373	59,873,720	69,880,442	64,877,081	1.060%	687,697
161	Streetlighting and Signal Systems LA Contra	373	(4,820,294)	(4,813,196)	(4,816,745)	1.060%	(51,057)
162	Non Roadway Lighting	373.2	(9,177)	2,050	(3,563)	0.000%	-
163	Total Distribution	Subtotal	2,075,934,426	2,227,298,745	2,151,616,585		52,253,807
164	General Plant:						
165	Land	389	2,729,506	2,729,506	2,729,506	N/A	-
166	Structures and Improvements	390	74,472,742	81,632,566	78,052,654	2.250%	1,756,185
167	Structures and Improvements LA Contra	390	(3,375,557)	(3,375,557)	(3,375,557)	2.250%	(75,950)
168	Office Furniture & Equipment	391.1	2,263,074	2,263,261	2,263,168	4.380%	99,127
169	Computer Equipment	391.2	32,124,320	27,029,314	29,576,817	20.000%	5,915,363
170	Computer Equipment LA Contra	391.2	(1,601)	(1,601)	(1,601)	20.000%	(320)
171	Data Handling Equipment	391.3	1,903,320	1,549,850	1,726,585	15.000%	258,968
172	Transportation Equipment	392	442,478	442,478	442,478	1.820%	8,053
173	Power Operated Equipment	393	134,888	39,484	87,186	4.240%	3,697
174	Tools, Shop, and Garage Equipment	394	9,096,067	8,393,407	8,744,737	6.790%	593,768
175	Laboratory Equipment	395	3,311,364	796,624	2,053,994	4.870%	100,030
176	Power Operated Equipment	396	765,889	765,889	765,889	5.360%	41,052
177	Misc. Communications	397.1	20,797,518	23,620,161	22,208,840	5.930%	1,316,594
178	Communications and Microwave	397.2	18,122,176	15,226,201	16,674,189	5.930%	988,779
179	Misc. Communications LA Contra	397.1	-	-	-	5.930%	-
180	Communications and Microwave LA Contra	397.2	(54,169)	(22,964)	(38,566)	5.930%	(2,287)
181	Miscellaneous	398	1,798,066	1,365,233	1,581,649	4.630%	73,230
182	Total General Plant	Subtotal	164,530,080	162,453,853	163,491,966		11,076,698
183	Intangible		271,502,631	225,777,276	248,639,954	NA	(7,777,715)
184	Total Intangibles and Other	Subtotal	271,502,631	225,777,276	248,639,954		(7,777,715)
185	Grand Total		10,757,072,219	11,092,989,549	10,925,030,884		214,173,016

Amounts may not add or tie to other schedules due to rounding

AJ35.7

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Louisiana Retail Depreciation Rate Differences.

Line No.	Item	Book Amount	Book Rate	Depreciation Basis	La Retail Rate	La Retail Amount	Accumulated Total
1	2003 Depreciation	64,978,280	2.050%	3,169,011,425	1.473%	46,693,758	(18,284,523)
2	2004 Depreciation	64,675,172	2.039%	3,171,288,149	1.473%	46,727,304	(36,232,391)
3	2005 Depreciation	63,499,841	1.984%	3,200,196,872	1.473%	47,153,259	(52,578,973)
4	2006 Depreciation	63,658,808	1.984%	3,208,208,289	1.473%	47,271,303	(68,966,477)
5	2007 Depreciation	63,844,420	1.984%	3,217,562,578	1.473%	47,409,134	(85,401,763)
6	2008 Depreciation	64,087,779	1.971%	3,250,766,341	1.473%	47,898,374	(101,591,167)
7	2009 Depreciation	48,521,732	1.473%	3,293,072,356	1.473%	48,521,732	(101,591,167)
8						ADIT Rate	23.978%
9						ADIT	(24,359,530)
10	Proforma Adjustment:					DR	CR
11	B/E Average Louisiana Retail River Bend Production Reserve ⁽¹⁾					101,591,167	
12	Louisiana Retail Deferred Federal Income Taxes						(24,359,530)

Notes:

⁽¹⁾ Adjustment to reflect the recognition of the LPSC retail depreciation rate attributable to River Bend.

Entergy Louisiana, LLC
Formula Rate Plan
AJ36 Westinghouse Credits Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove Westinghouse Credits to be retained by the Company.

Line No.	Account and Description	Amount
1	456WHC: Westinghouse Credits	(1,042,464)
2	Total	(1,042,464)

Entergy Louisiana, LLC
Formula Rate Plan
AJ37 Gas and Steam Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove costs associated with Gas and Steam operations.

Line No.	Account and Description	Amount
1	101000: Plant In Service ⁽²⁾	702,615
2	108220: Rwp - Removal Cost ⁽²⁾	128
3	154PAS: General Inventory-Passport ⁽¹⁾	(1,819,772)
4	163000: Stores Expenses Undistributed ⁽¹⁾	(1,818,842)
5	165000: Prepayments ⁽¹⁾	(1,384,823)
6	165100: Prepaid Insurance ⁽¹⁾	(1,232,793)
7	165201: Pp Tax-Hwy Use Tax ⁽¹⁾	703
8	165400: Prepaid Ins Directors&Officers ⁽¹⁾	(19,276)
9	165730: Pp Tax-Lic-Occup ⁽²⁾	(252)
10	165C01: PPD Long Term Cloud Prepays ⁽¹⁾	17,424
11	165U39: Prepaid Life Insurance Kidco ⁽¹⁾	(9,767)
12	228100: Accum Prov For Prop Insurance ⁽²⁾	285
13	228400: Acc Misc-Operating Prov ⁽²⁾	6,478
14	235001: Customer Deposits (Active) ⁽¹⁾	318,121
15	Subtotal RATE BASE	(5,239,769)
16	4031AM: Deprec Exp billed from Serv Co ⁽²⁾	3,721
17	408110: Employment Taxes ⁽²⁾	3,695
18	901000: Supervision ⁽²⁾	28,108
19	902000: Meter Reading Expenses ⁽²⁾	(10,678)
20	907000: Supervision ⁽²⁾	4,683
21	908000: Customer Assistance Expenses ⁽²⁾	323
22	910000: Misc Cust Ser &Information Ex ⁽²⁾	1,660
23	912000: Demon. & Selling Exp. ⁽²⁾	1,666
24	913000: Advertising Expense ⁽²⁾	348
25	916000: Miscellaneous Sales Expenses ⁽²⁾	1,276
26	920000: Adm & General Salaries ⁽²⁾	35,197
27	921000: Office Supplies And Expenses ⁽²⁾	5,361
28	923000: Outside Services Employed ⁽²⁾	23,893
29	924000: Property Insurance Expense ⁽²⁾	(80,117)
30	925000: Injuries & Damages Expense ⁽²⁾	(12,526)
31	926000: Employee Pension & Benefits ⁽²⁾	13,289
32	926NS1: ASC 715 NSC - Emp Pens & Ben	2,731
33	928000: Regulatory Commission Expense ⁽²⁾	324
34	930100: General Advertising Expenses ⁽²⁾	252
35	930200: Miscellaneous General Expense ⁽²⁾	1,491
36	935000: Maintenance Of General Plant ⁽²⁾	93
37	COSADJ: Interest Exp on Customer Dep ⁽¹⁾	(15,906)
38	Subtotal OPERATING INCOME	8,885

Notes:

⁽¹⁾ Reference AJ37.2

⁽²⁾ Reference AJ37.3

Entergy Louisiana, LLC
Formula Rate Plan
AJ37 Gas and Steam Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove costs associated with Gas and Steam operations.

Calculation of Gas and Steam Costs To Remove	Amount
<u>Prepayments:</u>	
FERC Account 165 - 13 Month average balance for the period ending this test year	42,896,887
FERC Account 165 - 13 Month average balance for the period ending this test year adjusted	40,268,357
Adjustment Amount	<u>2,628,531</u>
 Adjustment by Account	
165000	(1,384,823)
165100	(1,232,793)
165201	703
165400	(19,276)
165U39	(9,767)
165C01	17,424
	<u>-</u>
	<u>(2,628,531)</u>
 <u>Materials and Supplies</u>	
FERC Account 154 - 13 Month average balance for the period ending this test year	
Exclude Materials and Supplies subject to carrying	
charges billed to NISCO - 154PAS	(1,819,772)
FERC Account 163 - 13 Month average balance for the period ending this test year	
Adjust Stores Expense Undistributed to reflect proper level	(1,818,842)
Total amount of adjustment to the Materials and Supplies	
13 month average balance for the period ending this test year	<u>(3,638,614)</u>
 <u>Louisiana Customer Deposits</u>	
FERC Account 235001 -Beginning Ending Average	(156,181,642)
Exclude Gas Department Customer Deposits at	(0.20%)
Total Amount of adjustment to Louisiana Customer Deposits	
at Year End Account 235001	<u>318,121</u>
 Total Adjustment to Rate Base to Exclude Gas and Steam	<u>(5,949,023)</u>
 Interest on Louisiana Customer Deposits	
Adjustment to Louisiana Customer Deposits	(318,121)
Interest on Louisiana Customer Deposits	5.00%
Adj to Louisiana Customer Deposits Interest Account 923000	<u>(15,906)</u>
 Total Adjustment to O&M to exclude Gas and Steam	<u>(15,906)</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ37 Gas and Steam Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove costs associated with Gas and Steam operations.

Line No.	Account and Description	Product	Dec - 2022
1	101000: Plant In Service	E	702,615
2	108220: Rwp - Removal Cost	E	128
3	165730: Pp Tax-Lic-Occup	E	(252)
4	228100: Accum Prov For Prop Insurance	E	285
5	228400: Acc Misc-Operating Prov	E	6,478
6		Subtotal RATE BASE	709,254
7	4031AM: Deprec Exp billed from Serv Co	E	3,721
8	408110: Employment Taxes	E	3,695
9	901000: Supervision	E	28,108
10	902000: Meter Reading Expenses	E	(10,678)
11	907000: Supervision	E	4,683
12	908000: Customer Assistance Expenses	E	323
13	910000: Misc Cust Ser & Information Ex	E	1,660
14	912000: Demon. & Selling Exp.	E	1,666
15	913000: Advertising Expense	E	348
16	916000: Miscellaneous Sales Expenses	E	1,276
17	920000: Adm & General Salaries	E	35,197
18	921000: Office Supplies And Expenses	E	5,361
19	923000: Outside Services Employed	E	23,893
20	924000: Property Insurance Expense	E	(80,117)
21	925000: Injuries & Damages Expense	E	(12,526)
22	926000: Employee Pension & Benefits	E	13,289
23	926NS1: ASC 715 NSC - Emp Pens & Ben	E	2,731
24	928000: Regulatory Commission Expense	E	324
25	930100: General Advertising Expenses	E	252
26	930200: Miscellaneous General Expense	E	1,491
27	935000: Maintenance Of General Plant	E	93
28		Subtotal OPERATING INCOME	24,791

Entergy Louisiana, LLC
Formula Rate Plan
AJ38 Plant Held for Future Use Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Plant Held for Future Use.

Line No.	Account and Description	Amount
1	1050AM: Plant Held For Future Use	(1,082,608)
2	1080AM: Accumulated Provision for Depreciation	133
3	Total Rate Base Adjustment	<u>(1,082,475)</u>
4	408142: Taxes Other Than Income - Ad Valorem Tax ⁽¹⁾	(10,755)
5	Total Operating Expenses Adjustment	<u>(10,755)</u>

Notes:

⁽¹⁾ Reference AJ38.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ38 Plant Held for Future Use Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Plant Held for Future Use.

Line No.	Account and Description	Amount
1	1050AM: Plant Held For Future Use	(1,082,608)
2	Assessment Ratio	10%
3	Assessed Value	<u>(108,261)</u>
4	Effective Tax Rate	9.93%
5	408142: Taxes Other Than Income - Ad Valorem Tax	<u>(10,755)</u>
6	Total Ad Valorem Tax	<u>(10,755)</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ39 Miscellaneous
Electric
For the Test Year Ended December 31, 2022

Adjustment to adjust miscellaneous items (remove non-regulated revenues & expenses, adjust River Bend Abeyed write-off, etc.).

Line No.	Account and Description	Amount
1	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	174,541,652
2	Subtotal PRODUCTION ACCUMULATED DEPRECIATION	174,541,652
3	4471NR: Sales For Resale Assoc-30% Rb ⁽²⁾	(42,015,696)
4	Subtotal SALES REVENUES	(42,015,696)
5	5181NR: River Bend Fuel Burn-Rb Nonreg ⁽³⁾	(13,548,110)
6	5183NR: Daily Lease Charges - Non Reg ⁽³⁾	(607,699)
7	5185NR: Nuclear Dry Cask Strg-RBnonreg ⁽³⁾	(2,708)
8	926000: Employee Pension & Benefits	(15)
9	926NS1: ASC 715 NSC - Emp Pens & Ben	(2)
10	928000: Regulatory Commission Expense	(76)
11	Subtotal OPERATION & MAINTENANCE EXPENSE	(14,158,611)
12	4031AM: Deprec Exp billed from Serv Co	(5)
13	Subtotal DEPRECIATION AND AMORTIZATION EXPENSE	(5)
14	408110: Employment Taxes	(4)
15	Subtotal TAXES OTHER THAN INCOME	(4)

Notes:

⁽¹⁾ Accumulated Depreciation -Net River Bend Abeyed Write-Off

⁽²⁾ Reference RV 1.1

⁽³⁾ Reference EX 1.1

Entergy Louisiana, LLC
Formula Rate Plan
AJ42 Outside Right of Way Vegetation Cost Amortization
Electric
For the Test Year Ended December 31, 2022

Adjustment to include 1/10th of Outside Right of Way Vegetation Management amortization including carrying costs at the applicable WACC.

Line No.	Account and Description	Amount
1	566000: Misc. Transmission Expenses	861
2	568000: Maint. Supervision & Engineer	12,999
3	571000: Maint Of Overhead Lines	948,975
4	593000: Maintenance Of Overhead Lines	1,723,909
5	926000: Employee Pension & Benefits	287
6	926NS1: ASC 715 NSC - Emp Pens & Ben	73
7	Subtotal OPERATION & MAINTENANCE EXPENSE	2,687,105
8	408110: Employment Taxes	166
9	Subtotal TAXES OTHER THAN INCOME	166
10	Total	2,687,271

Entergy Louisiana, LLC
Formula Rate Plan
AJ43 Contingent Customer Credit Adjustment
Electric
For the Test Year Ended December 31, 2022

This adjustment removes the Nuclear Decommissioning Tax Liability from rate base until the related income tax benefits exceed the \$55 million of Contingent Customer Credits that are currently flowing back to customers. ⁽¹⁾

Line No.	Account and Description	Amount
1	283903: Nuclear Decommissioning Liability FED	46,974,501
2	283904: Nuclear Decommissioning Liability ST	18,136,873
3	Total Rate Base Adjustment	<u>65,111,374</u>

Notes:

⁽¹⁾ Reference Docket No. U-33244

Entergy Louisiana, LLC
Formula Rate Plan
AJ43 Contingent Customer Credit Adjustment
Electric
For the Test Year Ended December 31, 2022

This adjustment removes the Nuclear Decommissioning Tax Liability from rate base until the related income tax benefits exceed the \$55 million of Contingent Customer Credits that are currently flowing back to customers. ⁽¹⁾

Line No.	Account ⁽²⁾	12/31/21	12/31/22	Beg/End Avg Amount
1	283903: Nuclear Decommissioning Liability FED	(45,841,430)	(48,107,571)	(46,974,501)
2	283904: Nuclear Decommissioning Liability ST	(17,699,394)	(18,574,352)	(18,136,873)
3	Decommissioning ADIT	(63,540,824)	(66,681,923)	(65,111,374)

Notes:

⁽¹⁾ Reference Docket No. U-33244

⁽²⁾ Reference AJ04A

Entergy Louisiana, LLC
Formula Rate Plan
AJ43 Contingent Customer Credit Adjustment
Electric
For the Test Year Ended December 31, 2022

Calculation of Customer Contingent Credit - Decommissioning ADIT Liability

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>2022 Amount</u>
1	Earned Rate of Return on Common Equity	FRP Attach. F Line 1	8.33%
2	Equity Ratio	FRP Attach. F Line 24	49.51%
3	LPSC Retail Rate Base	FRP Attach. F Line 25	15,517,300,768
4	Mid-Point Rate of Return on Equity	FRP Attach. F Line 2	9.50%
5	Mid-Point Return on Common Equity	Line 4 * line 2 * Line 3	729,835,313
6	Unrecovered Guaranteed Credits	\$55 M - Recovery	55,000,000
7	Decommissioning ADIT	General Ledger ⁽¹⁾	66,681,923
8	Benchmark Rate of Return	FRP Attach. D Col. D Line 6	6.81%
9	Revenue Conversion Factor	FRP Attach. F Line 26	1.38307
10	Revenue Requirement of Decommissioning ADIT	(Line 7 * Line 8) * Line 9	6,281,031
11	Revenue Requirement of ROE Deficiency	((Line 4 - Line 1) * Line 3 * Line 2) * Line 9	123,868,307
12	Contingent Credit	Line 10 - Line 6 (cannot be negative)	-

Notes:

⁽¹⁾ Reference AJ43.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ45 MISO Cost Recovery Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to realign MISO expenses and revenues with the MISO Cost Revenue Requirement.

Line No.	Account and Description	Amount
1	456003: MISO Mkt Sch 11 Wholesale Dist	(1,891,803)
2	456136: MISO Sch 7 Firm PTP - ST	(2,323,436)
3	456137: MISO Sch 7 Firm PTP - LT	(9,519,591)
4	456138: MISO Sch 8 Non-firm	(3,657,653)
5	456139: MISO Sch 9 Network	(102,304,156)
6	456142: MISO Sch 42 Int/AFUDC Amort	64,669
7	456TPZ: ELL Receipts- TPZ Settlement	(2,200,000)
8	457131: MISO Sch 1 Sched/Sys Ctrl/Disp	(1,749,459)
9	457132: MISO Sch 2 Reactive	(20,767,944)
10	Subtotal REVENUES	<u>(144,349,373)</u>
11	555015: MISO Schedule 24 Admin	(866,490)
12	561410: MISO Schedule 10 Admin	(17,064,323)
13	565000: Transmission Of Electric	(2,989,262)
14	565S26: MISO Schedule 26 Expense	(131,766)
15	565S33: MISO Schedule 33 Expense	(4,246)
16	565S41: MISO SC41 EXP	(1,185)
17	565SC1: MISO SCH 1 EXP	(95,270)
18	565SC2: MISO SCH 2 Expense	(21,971,320)
19	565SC9: MISO Schedule 9 Expense	(3,193,452)
20	575700: MISO Market Admin Charges	(9,884,549)
21	923000: Outside Services Employed	(300)
22	928000: Regulatory Commission Expense	(799,145)
23	Subtotal OPERATING EXPENSES	<u>(57,001,307)</u>

**Entergy Louisiana, LLC
Formula Rate Plan
AJ46 Environmental Costs
Electric
For the Test Year Ended December 31, 2022**

Adjustment to remove Account 447 revenue associated with affiliate-related billings of environmental costs in order to maintain neutrality in the recovery of the costs recovered via the Environmental Adjustment Clause.

Line No.	Account and Description	Amount
1	447114: Resource Plan Rev - Non JSP	(101)
2	447115: Resource Plan Rev - Affiliated	(326)
3	Total	(427)

Entergy Louisiana, LLC
Formula Rate Plan
AJ48 DOE Awards
Electric
For the Test Year Ended December 31, 2022

Adjustment related to WF3, GG & RBS DOE Turnaround of DOE Awards.

Line No.	Account and Description	Amount
1	407403: Regulatory Credits	1,614,824
2	Total	1,614,824

Entergy Louisiana, LLC
Formula Rate Plan
AJ48 DOE Awards
Electric
For the Test Year Ended December 31, 2022

Adjustment related to WF3, GG & RBS DOE Turnaround of DOE Awards.

Line No.	Account	Waterford Unit #3 Turnaround (A)	Grand Gulf Unit #1 Turnaround (B)	Riverbend Unit #1 Turnaround (C)	Total Turnaround D = (A) + (B) + (C)
1	407403: Regulatory Credits	1,094,019	261,035	259,770	1,614,824
2	Total	1,094,019	261,035	259,770	1,614,824

Entergy Louisiana, LLC
Formula Rate Plan
AJ49 Business Combination CTABs
Electric
For the Test Year Ended December 31, 2022

Per Stipulated Agreement in LPSC Docket No. U-33244, adjustment to record amortization of external CTABs.

Line No.	Account and Description	Amount
1	407348: Regulatory Debits	28,549
2	923000: Outside Services Employed	1,491,654
3	928000: Regulatory Commission Expense	93,694
4	930200: Miscellaneous General Expense	8,055
5	Total	<u>1,621,952</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ50 Energy Efficiency Programs
Electric
For the Test Year Ended December 31, 2022

Adjustment to eliminate Energy Efficiency expense that is included in a separate rate rider.

Line No.	Account and Description	Amount
1	4031AM: Deprec Exp billed from Serv Co	(1,215)
2	408110: Employment Taxes	(8,079)
3	506000: Misc Steam Power Expenses	(67)
4	908000: Customer Assistance Expenses	(11,319,871)
5	920000: Adm & General Salaries	(11,963)
6	921000: Office Supplies And Expenses	(22)
7	926000: Employee Pension & Benefits	(33,013)
8	926NS1: ASC 715 NSC - Emp Pens & Ben	(7,982)
9	928000: Regulatory Commission Expense	(108,532)
10	Total	(11,490,744)

Entergy Louisiana, LLC
Formula Rate Plan
AJ54 River Bend Refueling Maintenance Cost Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect in rate base half of the deferred nuclear refueling maintenance costs.

Line No.	Account & Description	Amount
1	Account 174104 Beginning Ending Average Balance for River Bend ⁽¹⁾	17,299,247
2	<u>Refueling Maintenance Cost Adjustment:</u>	
3	Cost of Last River Bend Refueling Outage	36,875,000
4	Percentage of Costs allowed in rate base	50.00%
5	Amount recoverable in rate base, before taxes	<u>18,437,500</u>
6	Effective tax rate ⁽²⁾	26.93%
7	Amount recoverable in rate base, net of taxes	<u>13,473,203</u>
8	Total RB RF Maint Cost Rate Base Adjustment	<u>(3,826,044)</u>
9	Less: 30% Non-Regulated	1,147,813
10	Less: DAP @ 21.4317%	573,990
11	Total River Bend Refueling Maintenance Cost Adjustment	<u>(2,104,240)</u>

Notes:

⁽¹⁾ Reference RB 19.1

⁽²⁾ Reference MD 1