

Entergy Louisiana, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to annualize Rate Schedule Revenues and to adjust Other Electric Revenues.

Line No.	Account and Description	Amount
1	440000: Residential Sales ⁽¹⁾	(1,573,059,265)
2	442110: Commercial Sales-General ⁽²⁾	(915,582,542)
3	442120: Commercial Sales-G & M ⁽²⁾	(188,926,307)
4	442200: Industrial Sales ⁽²⁾	(726,437,173)
5	442210: Industrial Sales - General ⁽²⁾	(993,860,489)
6	444000: Public Street & Hwy Lighting ⁽²⁾	(28,680,263)
7	445000: Other Sales To Pub. Authorit ⁽²⁾	(55,055,527)
8	447004: Municipalities & Co-Op Revenues ⁽²⁾	(25,336,842)
9	456000: Other Electric Revenues ⁽³⁾	20,815,000
10	456107: Network Transmission Revenue ⁽²⁾	30,969,255
11	456200: Unbilled Revenue ⁽²⁾	(3,069,371)
12	REVOTH: Sales Revenue ⁽⁴⁾	3,282,130,828
13	Subtotal REVENUES	<u>(1,176,092,695)</u>

Notes:

- ⁽¹⁾ Reference AJ01A.2, Line 3 + 14
- ⁽²⁾ Reference AJ01A.2
- ⁽³⁾ Reference AJ01A.2, Line 19 + 21
- ⁽⁴⁾ Reference AJ01A.2, Line 11 + 12 + 13

Entergy Louisiana, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to annualize Rate Schedule Revenues and to adjust Other Electric Revenues.

Line No.	Account and Description	Amount
1	<u>Rate Schedule Revenues:</u>	
2	Remove Per Book Rate Schedule Revenue:	
3	440000 Residential Sales ⁽¹⁾	(1,576,128,636)
4	442110 Commercial Sales - General ⁽¹⁾	(915,582,542)
5	442120 Commercial Sales - G&M ⁽¹⁾	(188,926,307)
6	442200 Industrial Sales ⁽¹⁾	(726,437,173)
7	442210 Industrial Sales - General ⁽¹⁾	(993,860,489)
8	444000 Public Street & Hwy Lighting ⁽¹⁾	(28,680,263)
9	445000 Other Sales To Pub. Authorit ⁽¹⁾	(55,055,527)
10	Total Per Book Rate Schedule Revenues (Sum Lines 3 - 9)	<u>(4,484,670,937)</u>
11	REVOTH Add LPSC Retail Adjusted Base Rate Revenues excl. FRP Revenues ⁽²⁾	1,789,176,905
12	REVOTH Add LPSC Retail Annualized FRP Revenues ⁽³⁾	1,492,777,911
13	REVOTH Common Facilities - RB & Nelson ⁽⁴⁾	176,012
14	440000 Add Unbilled LPSC Retail Revenues ⁽¹⁾	3,069,371
15	Adjustment to Rate Schedule Revenue (Sum Lines 10 - 14)	<u>(1,199,470,737)</u>
16	<u>Sales for Resale:</u>	
17	447004: Municipalities & Co-Op Revenues ⁽⁵⁾	<u>(25,336,842)</u>
18	<u>Other Electric Revenue:</u>	
19	456000 Other Revenues ⁽⁶⁾	20,216,495
20	456107 Facility Charges ⁽⁷⁾	30,969,255
21	456000 RB & Nelson Station Use ⁽⁸⁾	598,505
22	456200 Remove Unbilled Revenue (Reclassify to Rate Schedule Revenue) ⁽¹⁾	(3,069,371)
23	449100 Provision for Rate Refund ⁽⁹⁾	-
24	Adjustment to Other Electric Revenue (Sum Lines 19 - 23)	<u>48,714,884</u>
25	Total Rate Schedule and Other Revenue Adjustment (Line 15+ Line 17 + Line 24)	<u><u>(1,176,092,695)</u></u>

Notes:

- ⁽¹⁾ Reference RV1.1
- ⁽²⁾ Reference AJ01A.3, Column D Line 16
- ⁽³⁾ Reference AJ01A.3, Column H Line 16 + Column J Line 16
- ⁽⁴⁾ Reference AJ01A.4, Line 3
- ⁽⁵⁾ Reference AJ01A.8, Line 2
- ⁽⁶⁾ Reference AJ01A.3, Column D Line 24 - Line 17 less AJ01A.7, Column F Line 16
- ⁽⁷⁾ Reference AJ01A.3, Column D Line 17 + AJ01A.8, Line 4
- ⁽⁸⁾ Reference AJ01A.4, Line 6
- ⁽⁹⁾ Reference AJ01A.5, Line 2

Entergy Louisiana, LLC
 Formula Rate Plan
 AJ01A Rate Schedule and Other Revenue Adjustment - Development of Present Revenue and Revenue Adjustment Factor
 Electric
 For the Test Year Ended December 31, 2023

Adjustment to annualize Rate Schedule Revenues.

Line No.	Rate Class	2023 Adjusted Base Rate Revenue Including FRP Revenue ⁽¹⁾⁽²⁾	2023 Adjusted Base Rate Revenue Excluding FRP Revenue ⁽¹⁾⁽²⁾	Applicable Base Rate Revenue Including FRP Revenue	Applicable Base Rate Revenue Excluding FRP Revenue ⁽²⁾	FRP Incremental Rate Annualized Percent xDRM ⁽³⁾	FRP Incremental Revenue Annualized xDRM	Rider FRP Rate for DRM ⁽⁴⁾	DRM Revenue Annualized	Total FRP Revenue Annualized	Total Adjusted Base Revenue	Applicable Base Revenue With Annualized FRP	FRP Revenue Differential
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (F) * (G)	(I)	(J) = (I) * (F)	(K) = (J) + (H)	(L) = (D) + (K)	(M) = (F) + (K)	(N) = (K) - (C) + (D)
ELL-L Rate Class													
1	RESIDENTIAL	1,201,898,183	679,226,113	1,201,871,373	679,199,304	81.4752%	553,378,705	7.0752%	48,054,678	601,433,383	1,280,659,496	1,280,632,687	78,761,313
2	SMALL GENERAL SERVICE	571,252,117	328,053,956	564,076,762	320,878,602	81.4752%	261,436,348	4.4475%	14,270,936	275,707,284	603,761,240	596,585,886	32,509,124
3	GENERAL SERVICE	356,396,040	205,113,106	356,278,991	204,996,057	81.4752%	167,020,861	5.2742%	10,811,895	177,832,756	382,945,862	382,828,812	26,549,821
4	MUNICIPAL PUMPING SERVICE	15,478,952	8,950,116	15,207,173	8,678,337	81.4752%	7,070,689	1.4004%	121,531	7,192,220	16,142,335	15,870,557	663,384
5	LARGE POWER SERVICE	168,482,415	99,977,472	168,004,824	99,499,881	81.4752%	81,067,685	0.7675%	763,649	81,831,334	181,808,806	181,331,215	13,326,391
6	HIGH LOAD FACTOR SERVICE	187,938,018	113,689,748	187,881,385	113,633,115	81.4752%	92,582,760	0.6463%	734,393	93,317,153	207,006,901	206,950,268	19,068,883
7	LARGE LOAD HIGH LF POWER SERVICE	317,787,365	202,104,644	317,999,093	202,316,372	81.4752%	164,837,583	0.0122%	24,659	164,862,243	366,966,887	367,178,615	49,179,521
8	LARGE INDUSTRIAL SERVICE	118,999,156	71,035,506	112,492,998	64,529,348	81.4752%	52,575,388	1.8386%	1,186,444	53,761,833	124,797,339	118,291,181	5,798,183
9	LIGHTING SERVICE	74,307,053	42,282,944	74,337,044	42,312,935	81.4752%	34,474,530	5.5897%	2,365,177	36,839,707	79,122,651	79,152,642	4,815,598
10	Subtotal: Applicable Classes	3,012,539,297	1,750,433,605	2,998,149,643	1,736,043,951		1,414,444,549		78,333,362	1,492,777,911	3,243,211,516	3,228,821,862	230,672,219
11	Experimental Electrochemical Curtailment Service	10,148,450	10,148,450	-	-	-	-	-	-	-	10,148,450	-	-
12	Air Separation Plant Service	-	-	-	-	-	-	-	-	-	-	-	-
13	Energy Intensive Service (EIS)	16,406,852	16,406,852	-	-	-	-	-	-	-	16,406,852	-	-
14	Special Contracted Rates ⁽⁴⁾	12,187,998	12,187,998	-	-	-	-	-	-	-	12,187,998	-	-
15	Subtotal:	38,743,300	38,743,300	-	-		-		-	-	38,743,300	-	-
16	Total Applicable Classes, EECS, Air Separation, EIS, and SCR	3,051,282,598	1,789,176,905	2,998,149,643	1,736,043,951		1,414,444,549		78,333,362	1,492,777,911	3,281,954,816	3,228,821,862	230,672,219
17	Facility Charges	45,835,362	45,835,362	-	-	-	-	-	-	-	45,835,362	-	-
18	Qualified Facility Standby Service	5,098,545	5,098,545	-	-	-	-	-	-	-	5,098,545	-	-
19	Renewable Energy Pilot	960	960	-	-	-	-	-	-	-	960	-	-
20	Other-EAPS	-	-	-	-	-	-	-	-	-	-	-	-
21	Other-LQF	4,200	4,200	-	-	-	-	-	-	-	4,200	-	-
22	Other-SMQ	16,534,360	16,534,360	-	-	-	-	-	-	-	16,534,360	-	-
23	Other-MES	1,040	1,040	-	-	-	-	-	-	-	1,040	-	-
24	Subtotal:	67,474,467	67,474,467	-	-		-		-	-	67,474,467	-	-
25	Grand Total	3,118,757,065	1,856,651,372	2,998,149,643	1,736,043,951		1,414,444,549		78,333,362	1,492,777,911	3,349,429,283	3,228,821,862	230,672,219

Notes:

- ⁽¹⁾ Excludes municipal franchise fees not in base.
- ⁽²⁾ Includes EECS revenue adjustment.
- ⁽³⁾ Excludes rate schedules specifically identified on Attachment A of Schedule FRP
- ⁽⁴⁾ Includes pre-April 1996 SCR imputed revenue
- ⁽⁵⁾ Reference AJ01A.6, Line 21
- ⁽⁶⁾ DRM revenues shall be allocated to each LPSC rate class based on the applicable Distribution Plant in Service Allocation Factor as a percentage of total retail Distribution Plant in Service for all applicable retail rate schedules per Section 2.C.3.

Entergy Louisiana, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue Adjustment: River Bend and Nelson
Electric
For the Test Year Ended December 31, 2023

Adjustment to add imputed base revenue for River Bend and Nelson.

Line No.	Description	Amount ⁽¹⁾
1	River Bend - Common Facilities ⁽²⁾	174,142
2	Nelson - Common Facilities ⁽³⁾	1,870
3	Total Imputed Sales Revenues	<u>176,012</u>
4	River Bend - Station Use ⁽⁴⁾	163,458
5	Nelson - Station Use ⁽⁴⁾	435,047
6	Total Imputed Other Revenues	<u>598,505</u>

Notes:

⁽¹⁾ River Bend and Nelson imputed base revenue amounts.

⁽²⁾ Tariff applied HLFS

⁽³⁾ Tariff applied GS

⁽⁴⁾ Tariff applied SMQ

Entergy Louisiana, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue Adjustment - Rate Refund
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove provision for rate refund.

Line No.	Account and Description	Amount ⁽¹⁾
1	449100 Provision for Rate Refund	-
2	Remove Provision for Rate Refund	-

Notes:

⁽¹⁾ There were no revenues reported for account 449100 during 2023.

Entergy Louisiana, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustments to determine annualized Present Rate Revenue for Evaluation Period.

Line No.	Description	Unadjusted FRP Revenue	Adjusted FRP Revenue
Incremental FRP Revenue			
1	Annualized Incremental FRP Revenues ⁽¹⁾	774,391,345	774,391,345
2	(Reduction)/Increase in Base Rider FRP Revenue ⁽²⁾	4,874,106	4,874,106
3	Guaranteed Savings Credits ⁽³⁾	(2,835,052)	-
4	TRM Revenue Requirement True-Up ⁽⁴⁾	2,520,268	-
5	SERI Sale Leaseback Refund (FERC Docket EL18-152) ⁽⁵⁾	(17,685,598)	-
6	SERI Depreciation Refund (FERC Docket EL18-152) ⁽⁶⁾	(3,380,721)	-
7	Additional Capacity Revenue Requirement ELL ⁽⁷⁾	(1,499,019)	(1,499,019)
8	Transmission Recovery Mechanism Revenues ⁽⁸⁾	29,078,938	29,078,938
9	Distribution Recovery Mechanism Revenues ⁽⁹⁾	76,955,545	-
10	Total Incremental FRP Revenue (Sum L1 - L9)	<u>862,419,812</u>	<u>806,845,370</u>
11	Annualized Legacy ELL FRP Revenue ⁽¹⁰⁾	323,991,371	323,991,371
12	Legacy ELL Additional Capacity Revenue ⁽¹¹⁾	19,115,556	19,115,556
13	Legacy ELL-L Other Adjustments (One-Time) ⁽¹²⁾	-	-
14	Total Legacy ELL FRP Revenue (Sum L11 - L13)	<u>343,106,927</u>	<u>343,106,927</u>
15	Annualized Legacy EGSL FRP Revenue ⁽¹³⁾	196,591,526	196,591,526
16	Legacy EGSL Additional Capacity Revenue ⁽¹⁴⁾	1,810,659	1,810,659
17	Legacy EGSL-L Other Adjustments (One-Time) ⁽¹⁵⁾	-	-
18	Total Legacy ELL FRP Revenue (Sum L15 - L17)	<u>198,402,184</u>	<u>198,402,184</u>
19	Total ELL FRP Revenue (Line 10 + Line 14 + Line 18)	<u>1,403,928,924</u>	<u>1,348,354,482</u>
20	Applicable Base Rate Revenue ⁽¹⁶⁾		<u>1,654,927,119</u>
21	FRP % for Present Rate Revenues (L19/L20)		<u>81.4752%</u>

Notes:

- ⁽¹⁾ 2022 TY FRP Compliance Update filed 8/30/22, Attachment F, page 1.2, line 29
- ⁽²⁾ 2022 TY FRP Compliance Update filed 8/30/22, Attachment F, page 1.2, line 30
- ⁽³⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22 Attachment F, page 1.2, line 31 and Attachment F, page 2.4, line 1
- ⁽⁴⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22 Attachment F, page 1.2, line 31 and Attachment F, page 2.4, line 2
- ⁽⁵⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22 Attachment F, page 1.2, line 31 and Attachment F, page 2.4, line 3
- ⁽⁶⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22 Attachment F, page 1.2, line 31 and Attachment F, page 2.4, line 4
- ⁽⁷⁾ 2022 TY FRP Compliance Update filed 8/30/22, Attachment F, page 1.2, line 32
- ⁽⁸⁾ 2022 TY FRP Compliance Update filed 8/30/22, Attachment F, page 1.2, line 33
- ⁽⁹⁾ 2022 TY FRP Compliance Update filed 8/30/22, Attachment F, page 1.2, line 35
- ⁽¹⁰⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22, Attachment F, page 2.2, line 37
- ⁽¹¹⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22, Attachment F, page 2.2, line 38
- ⁽¹²⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22, Attachment F, page 2.2, line 39
- ⁽¹³⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22, Attachment F, page 2.2, line 41
- ⁽¹⁴⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22, Attachment F, page 2.2, line 42
- ⁽¹⁵⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22, Attachment F, page 2.2, line 43
- ⁽¹⁶⁾ 2022 TY FRP Base 5/31/22, and Compliance Update 8/30/22, Attachment A, page 3.4, column L, line 17

Entergy Louisiana, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove weather impact on TAM ADIT refund.

Line No.	Line Item Description	Jan 2023- Aug 2023	Sept 2023 - Dec 2023
1	Applicable Base Revenue	1,612,728,864	1,654,927,119
2	TAM Revenue Requirement	(38,458,491)	(37,780,650)
3	TAM Rate	-2.3847%	-2.2829%

Line No.	Month	Actual Applicable Base Revenue	Actual Give Back	Projected	Difference
(A)	(B)	(C)	(D)	(E)	(F)
4	January-23	134,094,386	(3,197,728)	(3,204,874)	(7,146.58)
5	February-23	120,700,041	(2,878,315)	(3,204,874)	(326,559.40)
6	March-23	119,895,663	(2,859,133)	(3,204,874)	(345,741.27)
7	April-23	121,000,403	(2,885,478)	(3,204,874)	(319,396.71)
8	May-23	125,741,538	(2,998,539)	(3,204,874)	(206,335.61)
9	June-23	150,848,192	(3,597,253)	(3,204,874)	392,378.81
10	July-23	171,014,013	(4,078,144)	(3,204,874)	873,269.96
11	August-23	179,767,087	(4,286,877)	(3,204,874)	1,082,003.16
12	September-23	178,453,407	(4,073,947)	(3,148,387)	925,559.71
13	October-23	145,799,602	(3,328,487)	(3,148,387)	180,099.71
14	November-23	119,886,388	(2,736,909)	(3,148,387)	(411,478.05)
15	December-23	119,773,981	(2,734,343)	(3,148,387)	(414,044.21)
16			(39,655,154)	(38,232,544)	1,422,610

Entergy Louisiana, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue Adjustment - Rate Refund
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove the per book amounts due to termination of SRMPA partial requirements agreement.

Line No.	Account and Description	Amount ⁽¹⁾
1	447004: Municipalities & Co-Op Revenues	(25,336,842)
2	Subtotal Sales for Resale	<u>(25,336,842)</u>
3	456107: Network Transmission Revenue	(14,866,107)
4	Subtotal Other Revenues	<u>(14,866,107)</u>

Notes:

⁽¹⁾ Reference RV 1.1

Entergy Louisiana, LLC
Formula Rate Plan
AJ01B Revenue-Related and Uncollectible Expenses Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to Revenue-Related Taxes and Uncollectible Expense to reflect rate year revenue level.

Line No.	Account and Description	Amount ⁽¹⁾
1	408154: Franchise Tax - Local	1,084,873
2	408174: Inspection & Supervision Fee	194,471
3	904000: Uncollectible Accounts	596,919
4	Subtotal OETOA: OPERATING EXPENSES	<u>1,876,263</u>

Notes:

⁽¹⁾ Reference AJ01B.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ01B Revenue-Related and Uncollectible Expenses Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to Revenue-Related Taxes and Uncollectible Expense to reflect rate year revenue level.

Line No.	Account and Description	Amount
1	Differential FRP Revenues ⁽¹⁾	230,672,219
2	5 Year Average Uncollectible Rate ⁽²⁾	0.2588%
3	904000 Uncollectible Expense ⁽³⁾	596,919
4	Franchise Tax Rate ⁽⁴⁾	0.9406%
5	Inspection and Supervision Rate ⁽⁴⁾	0.0843%
6	408154 Franchise Tax (Line 1 * Line 4) * 50% ⁽⁵⁾	1,084,873
7	408174 Inspection and Supervision Tax (Line 1 * Line 5)	194,471
8	Total Taxes Other Than Income - Revenue Related Taxes	1,279,344

Notes:

⁽¹⁾ Reference AJ01A.3, Column N, Line 25

⁽²⁾ Reference MD 3

⁽³⁾ Line 1 * Line 2

⁽⁴⁾ Reference MD 2

⁽⁵⁾ Per LPSC General Order in Docket No. R-27859, 50% of the Franchise Taxes are to be recovered in base rates. The other 50% are recovered in the FRP.

Entergy Louisiana, LLC
Formula Rate Plan
AJ01C Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjust the effect that riders or other rate mechanisms may have on Rate Base, Revenue or Expense.

Line No.	Account and Description	Amount
1	447002: Sales For Resale Non Assoc Co ⁽¹⁾	(18,689,586)
2	447114: Resource Plan Rev - Non JSP ⁽¹⁾	(28,217,264)
3	447115: Resource Plan Rev - Affiliated ⁽¹⁾	(36,678,625)
4	Subtotal REVENUES	<u>(83,585,475)</u>
5	408110: Employment Taxes ⁽²⁾	(50)
6	501000: Fuel ⁽¹⁾	314,963
7	501100: Fuel - Oil ⁽¹⁾	(1,844,287)
8	501203: Fuel-Natural Gas ⁽¹⁾	(817,279,012)
9	501204: Natural Gas Hedging-Electric ⁽¹⁾	(1,138,838)
10	501301: Fuel - Coal ⁽¹⁾	(24,301,297)
11	502100: Chemicals-MATS Compliance ⁽²⁾	(173,034)
12	509101: NOX Seasonal Allowances Exp ⁽¹⁾	(720)
13	509103: NOX Conversion Allowance Exp ⁽¹⁾	(3,640)
14	518100: Burnup/Amortization ⁽¹⁾	(54,482,390)
15	518300: Daily Lease Charges ⁽¹⁾	(4,907,852)
16	518500: Nuclear Fuel Dry Casts Storage ⁽¹⁾	(4,846,870)
17	549000: Misc Oth Pwr Generation Exps ⁽²⁾	(2,963,369)
18	553000: Maint-Gener & Elec Equipment ⁽²⁾	28,719
19	555002: System Purchases From Others ⁽¹⁾	(450,059,651)
20	555005: Co-Generation ⁽¹⁾	(4,641,045)
21	555010: Rsrc Plan Purch Pwr - Affiltd ⁽¹⁾	(6,171,670)
22	555200: Purch Power-Entergy-Affiliates ⁽¹⁾	(10,046,715)
23	557001: NOX Deferred Expense ⁽¹⁾	(275,614)
24	557002: Deferred Electric Fuel Cost ⁽¹⁾	(126,111,708)
25	557390: Def Sys Agreeemt Paymt/Receipts ⁽¹⁾	(17)
26	5573GS: Def Fuel - EGSL Fuel Tracker ⁽¹⁾	355,297
27	5573LL: Def Fuel - ELL Fuel Tracker ⁽¹⁾	(2,203,649)
28	926000: Employee Pension & Benefits ⁽²⁾	(211)
29	926NS1: ASC 715 NSC - Emp Pens & Ben ⁽²⁾	(19)
30	Subtotal OPERATING EXPENSES	<u>(1,510,752,680)</u>

Notes:

⁽¹⁾ Reference AJ01C.2 - .5

⁽²⁾ Reference AJ01C.6

Entergy Louisiana, LLC
Formula Rate Plan
AJ01C Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjust the effect that riders or other rate mechanisms may have on Rate Base, Revenue or Expense.

Line No.	Account and Description	Resource Code	Physical Location	Amount
1	447002: Sales For Resale Non Assoc Co	737: Wholesale Revenue	NA	18,689,586
2			Subtotal 447002: Sales For Resale Non Assoc Co	18,689,586
3	447114: Resource Plan Rev - Non JSP	235: Resource Plan Energy	Perryville Plant-Common	28,217,264
4			Subtotal 447114: Resource Plan Rev - Non JSP	28,217,264
5	447115: Resource Plan Rev - Affiliated	235: Resource Plan Energy	Grand Gulf Unit #1	184,867
6			NA	8,068,847
7			Ninemile Point Unit No. 6	19,335,641
8			Rb Unit #1	9,089,270
9			Subtotal 447115: Resource Plan Rev - Affiliated	36,678,625
10			Subtotal Eligible for Fuel Recovery	83,586,476
11	447002: Sales For Resale Non Assoc Co	219: Non-Energy Rev/Exp Non-Assoc	NA	653,124
12			Subtotal 447002: Sales For Resale Non Assoc Co	653,124
13	447004: Municipalities &Co-Op Revenues	737: Wholesale Revenue	NA	25,336,842
14			Subtotal 447004: Municipalities &Co-Op Revenues	25,336,842
15	447114: Resource Plan Rev - Non JSP	239: Resource Plan Capacity	Perryville Plant-Common	15,746,819
16			Subtotal 447114: Resource Plan Rev - Non JSP	15,746,819
17	447115: Resource Plan Rev - Affiliated	239: Resource Plan Capacity	Grand Gulf Unit #1	1,526,849
18			NA	16,396,152
19			Ninemile Point Unit No. 6	22,249,434
20			Rb Unit #1	150,895,461
21			Subtotal 447115: Resource Plan Rev - Affiliated	191,067,896
22	4471NR: Sales For Resale Assoc-30% Rb ⁽¹⁾	235: Resource Plan Energy	Rb Unit #1	3,055,216
23		239: Resource Plan Capacity	Rb Unit #1	38,454,263
24			Subtotal 4471NR: Sales For Resale Assoc-30% Rb	41,509,479
25			Subtotal INeligible for Fuel Recovery	274,314,159
26	501000: Fuel	171: Fuel - Coal	Big Cajun 2 Unit #3	(218,537)
27			Nelson Unit #6	(189,304)
28		990: Co-Owner Credits	Big Cajun 2 Unit #3	92,878
29			Subtotal 501000: Fuel	(314,963)
30	501100: Fuel - Oil	173: Fuel - #6 Oil	Waterford - Common	169,722
31		175: Fuel - #2 Diesel	Nelson Unit #6	278,350
32			Ninemile Point Unit No. 6	343,672
33			Waterford - Common	1,052,543
34			Subtotal 501100: Fuel - Oil	1,844,287
35	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Acadia Plant Common	67,176,648
36			Big Cajun 2 Unit #3	346,789
37			Calcasieu Gen Facility Common	4,871,201
38			Lake Charles Power Block 1	133,022,811
39			Little Gypsy - Common	18,737,009
40			Ninemile Point - Common	115,787,614
41			Ninemile Point Unit No. 6	93,582,680
42			Ouachita Plant Unit 3	26,668,534
43			Perryville Plant-Common	82,400,050
44			St Charles Power Block 1	129,060,037
45			Union Plant Common 3&4	126,809,253
46			Union Plant Power Block 3	2,352
47			Union Plant Power Block 4	3,800
48			Washington Parish Pwr Block 1	11,590,412
49			Waterford - Common	7,219,824
50			Subtotal 501203: Fuel-Natural Gas	817,279,012

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

AJ01C.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ01C Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjust the effect that riders or other rate mechanisms may have on Rate Base, Revenue or Expense.

Line No.	Account and Description	Resource Code	Physical Location	Amount
51	501204: Natural Gas Hedging-Electric	172: Fuel - Natural Gas	Ener Mgt(Parkwoodii) Woodlands	773,088
52		901: Balance Sheet Default	Entergy Corporation Building	365,750
53			Subtotal 501204: Natural Gas Hedging-Electric	<u>1,138,838</u>
54	501301: Fuel - Coal	171: Fuel - Coal	Big Cajun 2 Unit #3	18,903,327
55			Nelson Unit #6	13,431,884
56		990: Co-Owner Credits	Big Cajun 2 Unit #3	(8,033,914)
57			Subtotal 501301: Fuel - Coal	<u>24,301,297</u>
58	509101: NOX Seasonal Allowances Exp	178: Allowance	Union Plant Common 3&4	720
59			Subtotal 509101: NOX Seasonal Allowances Exp	<u>720</u>
60	509103: NOX Conversion Allowance Exp	178: Allowance	Acadia Power Block 2	39
61			Big Cajun 2 Unit #3	63
62			Calcasieu Gen Facility Unit 1	15
63			Calcasieu Gen Facility Unit 2	20
64			Lake Charles Power Block 1	50
65			Little Gypsy Unit #2	506
66			Nelson Unit #6	286
67			Ninemile Point Unit #5	2,271
68			Ninemile Point Unit No. 6	61
69			Ouachita Plant Unit 3	21
70			Perryville Plant - Unit #2	11
71			Perryville Plant-Unit #1-Commo	69
72			St Charles Power Block 1	50
73			Washington Parish Pwr Block 1	12
74			Washington Parish Pwr Block 2	13
75			Waterford - Common	152
76			Subtotal 509103: NOX Conversion Allowance Exp	<u>3,640</u>
77	518100: Burnup/Amortization	170: Fuel - Nuclear	Waterford Unit #3	37,234,498
78		179: Fuel All - Balance Sheet Only	Rb Unit #1	17,247,893
79			Subtotal 518100: Burnup/Amortization	<u>54,482,390</u>
80	518300: Daily Lease Charges	170: Fuel - Nuclear	Waterford Unit #3	2,437,663
81		179: Fuel All - Balance Sheet Only	Rb Unit #1	2,470,188
82			Subtotal 518300: Daily Lease Charges	<u>4,907,852</u>
83	518500: Nuclear Fuel Dry Casts Storage	170: Fuel - Nuclear	Rb Unit #1	1,516,901
84			Waterford Unit #3	3,329,969
85			Subtotal 518500: Nuclear Fuel Dry Casts Storage	<u>4,846,870</u>
86	555002: System Purchases From Others	215: Pur Pwr Fr Nonass Co(Econ En	NA	445,709,608
87			Toledo Bend Dam	4,586,335
88		269: Renewable Energy Credits	NA	(236,292)
89			Subtotal 555002: System Purchases From Others	<u>450,059,651</u>
90	555005: Co-Generation	221: Pur Pwr Fr Nonass Co(Cogen	NA	4,641,045
91			Subtotal 555005: Co-Generation	<u>4,641,045</u>
92	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	Ano - Unit #1	931,364
93			Ano - Unit #2	1,010,259
94			Grand Gulf Unit #1	1,746,939
95			Independence Unit #1	646,186
96			NA	(795)
97			White Bluff Unit #1	757,321
98			White Bluff Unit #2	1,080,396
99			Subtotal 555010: Rsrc Plan Purch Pwr - Affilt	<u>6,171,670</u>
100	555200: Purch Power-Entergy-Affiliates	181: Purchased Pwr Frm Ggns(Energy)	Grand Gulf Unit #1	10,046,715
101			Subtotal 555200: Purch Power-Entergy-Affiliates	<u>10,046,715</u>
102	557001: NOX Deferred Expense	174: Fuel - Deferred	NA	275,614
103			Subtotal 557001: NOX Deferred Expense	<u>275,614</u>

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

AJ01C.3

Entergy Louisiana, LLC
Formula Rate Plan
AJ01C Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjust the effect that riders or other rate mechanisms may have on Rate Base, Revenue or Expense.

Line No.	Account and Description	Resource Code	Physical Location	Amount
104	557002: Deferred Electric Fuel Cost	174: Fuel - Deferred	NA	126,111,708
105			Subtotal 557002: Deferred Electric Fuel Cost	<u>126,111,708</u>
106	557390: Def Sys Agreemt Paymt/Receipts	174: Fuel - Deferred	NA	17
107			Subtotal 557390: Def Sys Agreemt Paymt/Receipts	<u>17</u>
108	5573GS: Def Fuel - EGSL Fuel Tracker	179: Fuel All - Balance Sheet Only	NA	(355,297)
109			Subtotal 5573GS: Def Fuel - EGSL Fuel Tracker	<u>(355,297)</u>
110	5573LL: Def Fuel - ELL Fuel Tracker	179: Fuel All - Balance Sheet Only	NA	2,203,649
111			Subtotal 5573LL: Def Fuel - ELL Fuel Tracker	<u>2,203,649</u>
112			Subtotal Eligible for Fuel Recovery	<u>1,507,644,716</u>
113	501100: Fuel - Oil	002: Incentive Compensation	Little Gypsy - Common	155
114			Ninemile Point Unit No. 6	43
115			Waterford 4 Gas Start Up Unit	29
116		004: Salaries & Wages - Non-Exempt	Little Gypsy - Common	2,646
117			Ninemile Point Unit No. 6	300
118			Waterford 4 Gas Start Up Unit	493
119		007: Payroll Accrual	Little Gypsy - Common	112
120			Ninemile Point Unit No. 6	-
121		177: SFI Period Cost	NA	(9,999)
122		339: Fuel Inspections	Nelson Unit #6	18,129
123			Ninemile Point - Common	3,398
124			Sterlington - Common	5,205
125			Waterford - Common	3,444
126		386: Other Contract Work	Ninemile Point Unit No. 6	15,382
127			Sterlington Unit #7	67,388
128		443: Non-Exempt-Overtime	Little Gypsy - Common	817
129		704: Loaned Labor - Non Exempt	Ninemile Point Unit No. 6	435
130		733: Loaned Labor-Exempt-Overtime	Sterlington - Common	1,212
131		890: Non-Productive Loader	Little Gypsy - Common	247
132			Ninemile Point Unit No. 6	69
133			Waterford 4 Gas Start Up Unit	46
134		899: Vacation Loader	Little Gypsy - Common	219
135			Ninemile Point Unit No. 6	61
136			Waterford 4 Gas Start Up Unit	41
137			Subtotal 501100: Fuel - Oil	<u>109,871</u>
138	501301: Fuel - Coal	171: Fuel - Coal	Big Cajun 2 Unit #3	1,945,208
139			Nelson Unit #6	2,142,116
140		805: Depreciation & Amort Expenses	Nelson Unit #6	35,793
141		990: Co-Owner Credits	Big Cajun 2 Unit #3	(826,713)
142			Subtotal 501301: Fuel - Coal	<u>3,296,403</u>
143	5181NR: River Bend Fuel Burn-Rb Nonreg ⁽¹⁾	179: Fuel All - Balance Sheet Only	Rb Unit #1	7,391,954
144			Subtotal 5181NR: River Bend Fuel Burn-Rb Nonreg	<u>7,391,954</u>
145	5183NR: Daily Lease Charges - Non Reg ⁽¹⁾	179: Fuel All - Balance Sheet Only	Rb Unit #1	1,058,652
146			Subtotal 5183NR: Daily Lease Charges - Non Reg	<u>1,058,652</u>
147	5185NR: Nuclear Dry Cask Strg-RBnonreg ⁽¹⁾	170: Fuel - Nuclear	Rb Unit #1	650,100
148			Subtotal 5185NR: Nuclear Dry Cask Strg-RBnonreg	<u>650,100</u>
149	555002: System Purchases From Others	219: Non-Energy Rev/Exp Non-Assoc	NA	96,557,514
150			Subtotal 555002: System Purchases From Others	<u>96,557,514</u>

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

AJ01C.4

Entergy Louisiana, LLC
Formula Rate Plan
AJ01C Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjust the effect that riders or other rate mechanisms may have on Rate Base, Revenue or Expense.

Line No.	Account and Description	Resource Code	Physical Location	Amount
151	555010: Rsrc Plan Purch Pwr - Affilt	239: Resource Plan Capacity	Ano - Unit #1	8,050,191
152			Ano - Unit #2	8,881,164
153			Grand Gulf Unit #1	14,313,396
154			Independence Unit #1	495,316
155			NA	691,319
156			White Bluff Unit #1	940,867
157			White Bluff Unit #2	741,075
158			Subtotal 555010: Rsrc Plan Purch Pwr - Affilt	<u>34,113,327</u>
159	555015: MISO Schedule 24 Admin ⁽²⁾	219: Non-Energy Rev/Exp Non-Assoc	NA	800,523
160			Subtotal 555015: MISO Schedule 24 Admin	<u>800,523</u>
161	555200: Purch Power-Entergy-Affiliates	180: Purchased Pwr Frm Ggns(Demand)	Grand Gulf Unit #1	71,916,989
162			NA	(6,906,877)
163			Subtotal 555200: Purch Power-Entergy-Affiliates	<u>65,010,112</u>
164	555900: Capacity Deferral ⁽³⁾	179: Fuel All - Balance Sheet Only	NA	(12,770,038)
165			Subtotal 555900: Capacity Deferral	<u>(12,770,038)</u>
166			Subtotal INeligible for Fuel Recovery	<u>196,218,418</u>

Notes:

⁽¹⁾ Reference AJ39 - Miscellaneous

⁽²⁾ Reference AJ45 - MISO Cost Recovery Adjustment

⁽³⁾ Reference AJ25 - Capacity Revenue and Expense Adjustment

Entergy Louisiana, LLC
Formula Rate Plan
AJ01C Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Ammonia Costs realigned from base rates to EAC.

Line No.	Account and Description	Amount
1	408110: Employment Taxes	(50)
2	502100: Chemicals-MATS Compliance	(173,034)
3	549000: Misc Oth Pwr Generation Exps	(2,963,369)
4	553000: Maint-Gener & Elec Equipment	28,719
5	926000: Employee Pension & Benefits	(211)
6	926NS1: ASC 715 NSC - Emp Pens & Ben	(19)
7	Subtotal OPERATING EXPENSES	<u>(3,107,964)</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ02 Interest on Deferred Fuel Over/Under Recovery
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate interest on deferred fuel over/under recovery.

Line No.	Account and Description	Amount
1	456100: Miscellaneous Revenue	1,311,592
2	Subtotal REVENUES	1,311,592

Entergy Louisiana, LLC
Formula Rate Plan
AJ03 Interest Synchronization Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate the test year Interest Expense and replace with an imputed Interest Expense amount equal to the test year Rate Base multiplied by the weighted embedded cost of debt.

Line No.	Adjustments to Taxable Income	Amount
1	RBTOA: Total Adjusted Rate Base ⁽¹⁾	16,412,640,023
2	DEBTRATE: Total Debt Rate ⁽²⁾	1.88%
3	INTRSYNC: Interest Synchronization (DEBTRATE*RBTOA)	<u>(308,403,720)</u>
4	CTAINT: Interest Expense ⁽³⁾	(354,243,111)
5	Adjustment to Interest Expense ⁽⁴⁾	<u>45,839,390</u>
6	Adjustment to Interest Capitalized - AFUDC (CTAICA) ⁽⁵⁾	14,228,693
7	Total Adjustment to Taxable Income ⁽⁶⁾	<u><u>60,068,084</u></u>

Notes:

⁽¹⁾ Reference Att B, Page 2, Line 28

⁽²⁾ Reference Att D, Line 3, Col D

⁽³⁾ Reference EX 7.2 Line 46

⁽⁴⁾ (Line 4 - Line 3) * -1

⁽⁵⁾ Reference Ex 7.2 Line 44

⁽⁶⁾ Line 5 + Line 6

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust Federal and State current income taxes accordingly.

Line No.	Tax Item	Amount		
		Base	Adjustment	Total Adjusted
1	NET INCOME BEFORE INCOME TAXES	1,124,029,900	-	1,124,029,900
2	Net Income Before Taxes	1,124,029,900	-	1,124,029,900
3	263A METHOD CHANGE DSC	(66,822,157)	-	(66,822,157)
4	ACQUISITION ADJUSTMENT	59	-	59
5	ACTIVITY BASE COSTING	(12,770,038)	12,770,038	-
6	AFUDC BOOK ONLY GROSS	22,832,431	-	22,832,431
7	AFUDC CARRYING COST	(31,676,712)	31,676,712	-
8	AFUDC DEBT NUC FUEL INVENTORY	(61,214)	-	(61,214)
9	AFUDC DEPR NUC FUEL INVENTORY	(498,193)	-	(498,193)
10	AFUDC EQUITY FT CWIP	25,613,665	-	25,613,665
11	AFUDC EQUITY FT PTAX	(9,541,607)	-	(9,541,607)
12	AMORTIZATION OF LOSS ON REACQUIRED DEBT	1,744,062	-	1,744,062
13	AMORTIZATION OF REGULATORY ASSETS	1,894,800	-	1,894,800
14	ARO DEPRECIATION	15,710,503	(15,710,503)	-
15	AVOIDED COST (TAX INTEREST)	(5,977,076)	-	(5,977,076)
16	BASIS STEP UP - FEDERAL	(60,283,051)	60,283,051	-
17	BUSINESS DEVELOPMENT - FEDERAL	319,537	-	319,537
18	BUSINESS MEALS	491,881	-	491,881
19	CAJUN - BOOK BURN	7,391,954	(7,391,954)	-
20	CAJUN - TAX DEPR	(13,501,649)	13,501,649	-
21	CAPITALIZED REPAIRS	(75,795)	-	(75,795)
22	CASUALTY LOSS	36,551,701	-	36,551,701
23	CHANGE IN RESERVE - INJURY & DAMAGES	(1,399,435)	-	(1,399,435)
24	CHANGE IN RESERVE - PROPERTY INSURANCE	321,596,985	-	321,596,985
25	CIAC	53,774,684	-	53,774,684
26	COMMUNITY DEV BLOCK GRANT	2,198	(2,198)	-
27	COMPUTER SOFTWARE	13,668,856	-	13,668,856
28	CONTRACT TERMINATION COST	(200,794)	200,794	-
29	COST CAPITALIZED ON THE BOOKS	(3,128,209)	3,128,209	-
30	DAILY LEASE CHARGES	(3,146,707)	-	(3,146,707)
31	DECOMMISSIONING - DRY CAST	4,846,870	-	4,846,870
32	DEFERRED COMPENSATION	(66,967)	66,967	-
33	DEFERRED CONTRACT REVENUE	1,148,943	-	1,148,943
34	DEFERRED FUEL	129,550,366	(129,550,366)	-
35	DEFERRED REGULATORY EXPENSE	2,053,828	-	2,053,828
36	DEPLETION	(85,785)	85,785	-
37	DOE LITIGATION	(671,491)	-	(671,491)
38	ENVIRONMENTAL RESERVE	(425,030)	-	(425,030)
39	EQUITY-NET EARNINGS-DOMESTIC SUBS	(612,897)	612,897	-
40	ESI TAXES	(5,006,944)	-	(5,006,944)
41	FAS 143	(14,024,710)	14,024,710	-
42	GIDEON	62,940	-	62,940
43	INCENTIVE	7,697,147	-	7,697,147
44	INTEREST CAP - AFUDC	(14,228,693)	-	(14,228,693)
45	INTEREST CAP - AFUDC - OTHER	12,564,868	-	12,564,868
46	INTEREST EXPENSE	(354,243,111)	-	(354,243,111)
47	INTEREST ON TAX DEFICIENCY	600,000	(600,000)	-
48	LEASE RENTAL EXPENSE	100,067	-	100,067
49	LIBERALIZED DEPRECIATION	(317,708,077)	-	(317,708,077)

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

AJ04.1

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust Federal and State current income taxes accordingly.

Line No.	Tax Item	Amount		
		Base	Adjustment	Total Adjusted
50	LITIGATION - DRY CAST	650,100	(650,100)	-
51	M&S INVENTORY RESERVE	(1,106,569)	-	(1,106,569)
52	MAINTENANCE/REFUELING	(42,213,956)	-	(42,213,956)
53	MISC ADJUSTMENTS	31,416,182	(31,416,182)	-
54	MTM-OTHER	(93,926,000)	70,000,000	(23,926,000)
55	NOL C/F TAP-NON-CURRENT - FEDERAL	44,773,365	(44,773,365)	-
56	NONBASE FED WHOLESALE	199,174	-	199,174
57	NUCLEAR DECOM LIABILITY	(846,087)	-	(846,087)
58	NUCLEAR FUEL-TAX DEPRECIATION	34,919,719	-	34,919,719
59	NUCLEAR PLANT DEPRECIATION	22,657,893	-	22,657,893
60	NUCLEAR PLANT DEPRECIATION - WATERFORD 3	20,490,092	-	20,490,092
61	OFFICER LIFE INSURANCE	(397,984)	397,984	-
62	OPEB RESERVE	(18,958,567)	18,958,567	-
63	PENSION & HOSPITALIZATION RESERVE	(1,937,574)	-	(1,937,574)
64	PENSION - PRP/SRP	(168,368)	-	(168,368)
65	POWERTAX MISC ALL	(95,949)	-	(95,949)
66	PREPAID EXPENSE	(3,491,482)	-	(3,491,482)
67	RATE REFUND	13,870,390	(13,870,390)	-
68	RB LIT SETTLEMENT - FED	(52,678,671)	52,678,671	-
69	REG ASSET LG3 O/U	9,911	(9,911)	-
70	REGULATORY ASSET	68,779,711	(68,779,711)	-
71	REGULATORY CAPITALIZED COSTS	(28,402,626)	28,402,626	-
72	REGULATORY LIABILITIES	23,998,790	(23,998,790)	-
73	RELICENSING	271,815	-	271,815
74	REMOVAL COSTS	(97,068,151)	-	(97,068,151)
75	REPAIRS & MAINTENANCE EXPENSE	3,266,990	-	3,266,990
76	RESEARCH & EXPERIMENTATION	9,820,255	-	9,820,255
77	RESERVE FOR UNCOLLECTIBLE	(1,264,642)	-	(1,264,642)
78	RESTRICTED STOCK AWARD	70,481	-	70,481
79	RESTRUCTURING BASIS STEP UP	(26,468,124)	26,468,124	-
80	RETROACTIVE RATE REFUND	(7,534,629)	7,534,629	-
81	RIDER SCO	33,289	(33,289)	-
82	RSAS VESTED	105,914	(105,914)	-
83	SECTION 475 ADJUSTMENTS - CONTRACTS	(2,886,000)	2,886,000	-
84	SECURITIZATION	1,115,793,437	(1,115,793,437)	-
85	SECURITIZATION (CONTINGENT SAVINGS)	58,440,735	(58,440,735)	-
86	SM DEFERRED COSTS	(1,343,900)	-	(1,343,900)
87	SM DISALLOWED PLANT	(1,058,115)	1,058,115	-
88	SM GUARANTEED CUSTOMER SAVINGS	(5,500,000)	5,500,000	-
89	SM PELICAN TRANSACTION COSTS	1,621,952	(1,621,952)	-
90	START UP COST	1,248	-	1,248
91	START UP COST ST RETAIL	3,136,225	-	3,136,225
92	STORM & OTHER DEFERRED COSTS	(1,524,796,746)	1,524,796,746	-
93	TAXES & PENSION CAPITALIZED	352,123	-	352,123
94	TURGEN	6,159	-	6,159
95	UNBILLED REVENUE	(62,432,866)	62,432,866	-
96	UNFUNDED PENSION	44,381,450	-	44,381,450
97	UNITS OF PROPERTY DEDUCTION	(286,302,026)	-	(286,302,026)
98	UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION	(1,704,370)	-	(1,704,370)
99	UNREALIZED LIAB	287,674,016	(287,674,016)	-

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

AJ04.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust Federal and State current income taxes accordingly.

Line No.	Tax Item	Amount		
		Base	Adjustment	Total Adjusted
100	UNREALIZED TRUST	(290,108,409)	290,108,409	-
101	W3 BUY BACK	(5,711,974)	5,711,974	-
102	WARRANTY EXPENSE	623,012	-	623,012
103	WASTE DISPOSAL RESERVE	106,728	-	106,728
104	WASTE SITE CLEANUP	(525,001)	-	(525,001)
105	WATERFORD 3 DESIGN SOFTWARE BOOK AMORTIZATION	315,555	-	315,555
106	Adjustments to Net Income	(1,027,080,067)	432,862,708	(594,217,358)
107	Taxable Income Before State Taxes ⁽¹⁾	96,949,833	432,862,708	529,812,541
108	BASIS STEP UP - FEDERAL	60,283,051	(60,283,051)	-
109	BASIS STEP UP - STATE	(102,415,899)	102,415,899	-
110	BUSINESS DEVELOPMENT - FEDERAL	(319,537)	-	(319,537)
111	BUSINESS DEVELOPMENT - STATE	319,537	-	319,537
112	CASUALTY LOSS - FEDERAL	(91,150,801)	-	(91,150,801)
113	CASUALTY LOSS - STATE	99,981,080	-	99,981,080
114	DOE SETTLEMENT - FEDERAL	671,491	-	671,491
115	DOE SETTLEMENT - STATE	(671,491)	-	(671,491)
116	LIBERALIZED DEPRECIATION - FEDERAL	322,402,725	-	322,402,725
117	LIBERALIZED DEPRECIATION - STATE	(352,847,961)	-	(352,847,961)
118	LIBERALIZED DEPRECIATION - STATE WHOLESALE	30,444,554	-	30,444,554
119	NOL C/F-TAP-FED-NON-CURRENT	(44,773,365)	44,773,365	-
120	NUCLEAR PLANT DEPRECIATION - FEDERAL	(22,657,893)	-	(22,657,893)
121	NUCLEAR PLANT DEPRECIATION - STATE WHOLESALE	22,657,893	-	22,657,893
122	NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - FEDERAL	(20,490,092)	-	(20,490,092)
123	NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - STATE	20,490,092	-	20,490,092
124	POST APPORTION M ITEMS	72,492,964	(72,492,964)	-
125	RB LIT SETTLEMENT - ST	(924,086)	924,086	-
126	State Adjustments to Net Income	(6,507,738)	15,337,334	8,829,597
127	State Taxable Income ⁽²⁾	90,442,095	448,200,043	538,642,138
128	STATE INCOME TAX @ 7.5% ⁽³⁾	6,783,157	33,615,003	40,398,160
129	State Income Tax	6,783,157	33,615,003	40,398,160
130	ESL CURRENT STATE TAXES	516,902	-	516,902
131	PRIOR YEAR ADJUSTMENT	(6,474,947)	6,474,947	-
132	UNCERTAIN INCOME TAXES - ESL - STATE	6,787,274	(6,787,274)	(0)
133	Adjustments to State Income Tax	829,230	(312,327)	516,902
134	Total State Current Income Taxes ⁽⁴⁾	7,612,387	33,302,676	40,915,063
135	Taxable Income Before State Taxes	96,949,833	432,862,708	529,812,541
136	Adjustments: State Income Tax	(6,783,157)	(33,615,003)	(40,398,160)
137	Total Federal Taxable Income	90,166,676	399,247,705	489,414,381
138	FEDERAL INCOME TAX @ 21% ⁽⁵⁾	18,935,002	83,842,018	102,777,020

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

AJ04.3

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust Federal and State current income taxes accordingly.

Line No.	Tax Item	Amount		
		Base	Adjustment	Total Adjusted
139	Federal Income Tax	18,935,002	83,842,018	102,777,020
140	ESL CURRENT FEDERAL TAXES	2,069,530	-	2,069,530
141	PRIOR YEAR ADJUSTMENT	(178,074,421)	178,074,421	-
142	UNCERTAIN INCOME TAXES-ESI-FEDERAL	53,913,665	(53,913,665)	(0)
143	Adjustments to Federal Income Tax	(122,091,225)	124,160,756	2,069,530
144	Total Federal Current Income Taxes ⁽⁶⁾	(103,156,223)	208,002,774	104,846,550
145	Total Federal and State Current Income Taxes ⁽⁷⁾	(95,543,836)	241,305,449	145,761,613

Notes:

- ⁽¹⁾ Line 2 + Line 106
- ⁽²⁾ Line 107 + Line 126
- ⁽³⁾ Line 127 * 7.5% (See MD.1 for Rate)
- ⁽⁴⁾ Line 129 + Line 133
- ⁽⁵⁾ Line 137 * 21% (See MD.1 for Rate)
- ⁽⁶⁾ Line 139 + Line 143
- ⁽⁷⁾ Line 134 + Line 144

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 Federal Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Description	Base			Adjustment			Adjusted Amount
		Account 410101 Amount	Account 411110 Amount	Net	Account 410101 Adjustment	Account 411110 Adjustment	Net	
1	263A METHOD CHANGE - DSC - FEDERAL ^(a)	15,665,495	(1,174,912)	14,490,583	(1,632,842)	122,463	(1,510,379)	12,980,204
2	ACC DFIT TURGEN - FEDERAL ^(a)	113	(1,513)	(1,400)	(16)	220	203	(1,196)
3	ACCRUED MEDICAL CLAIMS - FEDERAL	406,890	(30,517)	376,374	-	-	-	376,374
4	ADIT CONTRIBUTION CARRYFORWARD - FEDERAL ^(b)	382,620	-	382,620	(382,620)	-	(382,620)	-
5	BOND REDEMPTION LOSS - FEDERAL	27,549	(366,333)	(338,784)	-	-	-	(338,784)
6	CAPITALIZED COSTS - FEDERAL	32,348	(431,304)	(398,956)	-	-	-	(398,956)
7	CAPITALIZED REPAIRS - FEDERAL ^(a)	15,917	(1,194)	14,723	-	-	-	14,723
8	CASUALTY LOSS (STORM DAMAGE) - FEDERAL ^(a)	23,043,947	(20,756,709)	2,287,238	(10,003,434)	755,105	(9,248,329)	(6,961,091)
9	COMPUTER SOFTWARE CAPITALIZED - FEDERAL ^(a)	6,152,466	(8,760,569)	(2,608,104)	(4,925,611)	4,878,540	(47,071)	(2,655,175)
10	CONTRA SECURITIZATION - FEDERAL ^(b)	45,900,509	(263,275,562)	(217,375,053)	(45,900,509)	263,275,562	217,375,053	-
11	CONTRACT DEFERRED REVENUE - FEDERAL	387,641	(610,823)	(223,182)	-	-	-	(223,182)
12	CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL ^(a)	17,836,944	(23,096,246)	(5,259,302)	(7,554,101)	2,367,670	(5,186,431)	(10,445,732)
13	DEFERRED COMPENSATION - FEDERAL ^(b)	17,509	(4,501)	13,008	(17,509)	4,501	(13,008)	-
14	DEFERRED FUEL - FEDERAL ^(b)	13,699,021	(36,383,600)	(22,684,579)	(13,699,021)	36,383,600	22,684,579	-
15	DEFERRED MISCELLANEOUS SERVICES - FEDERAL	282,219	(21,166)	261,053	-	-	-	261,053
16	DEFERRED STORM COSTS - FEDERAL ^(b)	355,837,077	(336,013,444)	19,823,633	(355,837,077)	336,013,444	(19,823,633)	-
17	ENVIRONMENTAL RESERVE - FEDERAL	749,810	(667,248)	82,562	-	-	-	82,562
18	ESI - FEDERAL	47,363,806	(44,491,956)	2,871,849	-	-	-	2,871,849
19	FAS 106 - OTHER RETIRE BENEFITS - FEDERAL ^(a)	5,176,913	(343,507)	4,833,407	(3,981,299)	298,597	(3,682,702)	1,150,705
20	FAS 143 - FEDERAL ^(b)	25,216,979	(25,544,444)	(327,465)	(25,216,979)	25,544,444	327,465	-
21	INCENTIVE COMPENSATION - FEDERAL ^(a)	4,278,866	(4,847,321)	(568,455)	(1,219,424)	292,708	(926,716)	(1,495,171)
22	INJURIES AND DAMAGES RESERVE - FEDERAL	909,341	(637,501)	271,840	-	-	-	271,840
23	INTEREST CAPITALIZED - AFDC - FEDERAL ^(a)	5,371,775	(5,113,940)	257,834	(21,850)	291,337	269,486	527,321
24	INTEREST / TAX - TAX DEFICIENCY - FEDERAL ^(b)	9,450	(126,000)	(116,550)	(9,450)	126,000	116,550	-
25	LIBERALIZED DEPRECIATION ^(b)	511,464	(38,360)	473,105	(511,464)	38,360	(473,105)	-
26	LIBERALIZED DEPRECIATION - FEDERAL ^(a)	81,624,966	(21,063,065)	60,561,901	(4,557,682)	13,372,533	8,814,851	69,376,752
27	PREPAID EXPENSES - FEDERAL	3,718,638	(3,040,416)	678,221	(1)	0	(1)	678,220
28	PROPERTY INSURANCE - FEDERAL ^(a)	21,214,724	(83,684,939)	(62,470,214)	-	-	-	(62,470,214)
29	RATE REFUND - FEDERAL ^(b)	6,388,797	(9,083,120)	(2,694,323)	(6,388,797)	9,083,120	2,694,323	-
30	REMOVAL COSTS - FEDERAL ^(a)	25,508,919	(2,056,252)	23,452,667	(5,525,211)	557,474	(4,967,737)	18,484,930
31	REPAIRS & MAINTENANCE - FEDERAL ^(a)	451,097	(1,269,476)	(818,379)	(14,900)	198,666	183,766	(634,613)
32	RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL ^(a)	5,243,550	(13,762,362)	(8,518,812)	(2,054,423)	8,665,651	6,611,228	(1,907,585)
33	RETROACTIVE RATE REFUND CONT - FEDERAL ^(b)	4,763,473	(2,933,991)	1,829,481	(4,763,473)	2,933,991	(1,829,481)	-
34	SECTION 475 ADJUSTMENT - FEDERAL ^(b)	35,656,051	(203,913,448)	(168,257,396)	(15,931,591)	188,836,613	172,905,022	4,647,626
35	STARTUP COSTS - FEDERAL ^(a)	23	(307)	(284)	(3)	45	41	(242)
36	TAX INTEREST - AVOIDED COST - FEDERAL ^(a)	24,467,564	(8,471,193)	15,996,371	(16,826,273)	1,990,949	(14,835,324)	1,161,047
37	UNBILLED REVENUE - FEDERAL ^(b)	16,068,333	(3,940,749)	12,127,584	(16,068,333)	3,940,749	(12,127,584)	-

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

AJ04.5

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 Federal Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Description	Base			Adjustment			Adjusted Amount
		Account 410101 Amount	Account 411110 Amount	Net	Account 410101 Adjustment	Account 411110 Adjustment	Net	
38	UNCOLLECTIBLE ACCTS - FEDERAL	1,013,943	(768,286)	245,657	-	-	-	245,657
39	UNFUNDED PENSION - FEDERAL	15,787,271	(16,372,742)	(585,471)	(8,693,610)	657,984	(8,035,625)	(8,621,097)
40	WASTE DISPOSAL RESERVE - FEDERAL	1,681	(22,413)	(20,732)	-	-	-	(20,732)
41	WASTE SITE CLEAN UP COSTS - FEDERAL	110,250	(8,269)	101,981	-	-	-	101,981
42	ACC DFIT GIDEON - FEDERAL ^(a)	1,730	(13,273)	(11,543)	(739)	55	(683)	(12,226)
43	ADIT WHOLESALE FEDERAL ^(b)	24,689	-	24,689	(24,689)	-	(24,689)	-
44	ADIT-TAX CR C/F-SRLY/DECON - FEDERAL ^(b)	242,317,320	-	242,317,320	(242,317,320)	-	(242,317,320)	-
45	ADIT-TAX CR C/F-TAP-FEDERAL ^(a)	2,260,000	(5,014,897)	(2,754,897)	(2,260,000)	2,337,897	77,897	(2,677,000)
46	ADL STRAIGHT LINE - FEDERAL WS ^(a)	1,745	(31,568)	(29,823)	-	-	-	(29,823)
47	AMORT W3 DESIGN BASIS - FEDERAL	4,970	(66,266)	(61,296)	-	-	-	(61,296)
48	COMM DEV BLOCK GRANT-FEDERAL ^(b)	36	(484)	(448)	(36)	484	448	-
49	DECOMMISSIONING - FEDERAL ^(b)	155,405,927	(154,933,046)	472,881	(155,405,927)	154,933,046	(472,881)	-
50	DEPRECIATION EXPENSE - FEDERAL ^(a)	141,649	(19,058)	122,591	(636)	8,482	7,846	130,437
51	FAS 109 ADJUSTMENT UNREGULATED - FEDERAL ^(b)	105,023	-	105,023	(105,023)	-	(105,023)	-
52	INTERST CAP-FUEL BURN - FEDERAL ^(b)	-	(14,664)	(14,664)	-	14,664	14,664	-
53	LEASE - RENTAL EXPENSE - FEDERAL ^(a)	1,648	(21,970)	(20,323)	(72)	956	885	(19,438)
54	MAINT/REFUELING - FEDERAL	14,172,935	(5,972,874)	8,200,061	-	-	-	8,200,061
55	NONBASE - FEDERAL - WHLSE ^(a)	3,755	(67,953)	(64,198)	(618)	11,188	10,570	(53,628)
56	NUCLEAR FUEL - FEDERAL ^(a)	21,355,010	(26,364,728)	(5,009,718)	(2,379,893)	372,972	(2,006,920)	(7,016,638)
57	PENSIONS CAPITALIZED - FEDERAL ^(a)	1,820	(20,767)	(18,947)	(264)	20	(244)	(19,191)
58	REG ASSET-SPEC ASSIGN - FEDERAL ^(a)	215,722	(11,922)	203,801	-	-	-	203,801
59	REGULATORY ASSET-FEDERAL ^(b)	9,075,394	(17,233,707)	(8,158,313)	(9,075,394)	17,233,707	8,158,313	-
60	REGULATORY LIABILITY - FEDERAL ^(b)	4,433,201	(8,026,591)	(3,593,390)	(4,433,201)	8,026,591	3,593,390	-
61	RIDER SCO - FEDERAL ^(b)	524	(6,991)	(6,466)	(524)	6,991	6,466	-
62	RIVERBEND LITIGATION SETTLEMENT - FEDERAL ^(b)	14,986,002	(6,286,875)	8,699,127	(14,986,002)	6,286,875	(8,699,127)	-
63	SPEC ASSIGNED - FEDERAL WS ^(a)	2,344	(42,419)	(40,075)	-	-	-	(40,075)
64	START UP COSTS - FEDERAL - RETAIL ^(a)	2,236	(17,153)	(14,917)	(955)	72	(883)	(15,800)
65	SUPPLEMENTAL PENSION PLAN-FEDERAL	46,975	(14,269)	32,706	-	-	-	32,706
66	TAXES CAPITALIZED - FEDERAL ^(a)	5,584	(53,318)	(47,735)	(1,594)	119	(1,474)	(49,209)
67	W3 NUCLEAR PLANT DEPREC - FEDERAL ^(a)	1,253,125	(10,776,307)	(9,523,182)	(1,220,612)	46,219	(1,174,392)	(10,697,574)
68	WARRANTY EXPENSE - FEDERAL ^(a)	50,348	(138,844)	(88,496)	(35,161)	2,637	(32,524)	(121,020)
69	UNITS OF PROPERTY DEDUCTION - FED ^(a)	126,261,944	(67,959,255)	58,302,689	(8,060,704)	5,372,184	(2,688,520)	55,614,169
70	ADIT BEN POTNT DISALL ^(b)	3,700,000	(14,922,956)	(11,222,956)	(3,700,000)	14,922,956	11,222,956	-
71	ADIT-NOL C/F TAP-NON-CURRENT - FEDERAL ^(b)	182,479,571	(136,344,041)	46,135,530	(182,479,571)	136,344,041	(46,135,530)	-
72	ADIT-NOL C/F - STATE ^(b)	8,065,032	(20,495,365)	(12,430,333)	(8,065,032)	20,495,365	12,430,333	-
73	NUCLEAR PLANT DEPRECIATION - FEDERAL ^(a)	686,013	(8,935,888)	(8,249,874)	(686,013)	14,325	(671,688)	(8,921,563)
74	MISC INTANGIBLE PLANT ^(a)	7,268	(57,305)	(50,037)	(2,987)	224	(2,763)	(52,800)

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

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

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 Federal Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Description	Base			Adjustment			Adjusted Amount
		Account 410101 Amount	Account 411110 Amount	Net	Account 410101 Adjustment	Account 411110 Adjustment	Net	
75	CONTRACT TERMINATION COSTS ^(b)	42,364	(3,177)	39,186	(42,364)	3,177	(39,186)	-
76	RESTRICTED STOCK AWARDS - FEDERAL	86,018	(99,709)	(13,691)	-	-	-	(13,691)
77	RESTRUCTURING BASIS STEPUP - FEDERAL ^(b)	5,558,306	(416,873)	5,141,433	(5,558,306)	416,873	(5,141,433)	-
78	BUSINESS DEVELOPMENT - FEDERAL ^(a)	17,296	(150,946)	(133,650)	(12,263)	81,162	68,899	(64,752)
79	MISC CAP COSTS - FEDERAL ^(b)	1,180,182	(88,514)	1,091,669	(1,180,182)	88,514	(1,091,669)	-
80	UNITS OF PROPERTY - TRANSMISSION - FEDERAL ^(a)	11,449,067	(11,277,442)	171,625	(817,510)	976,959	159,449	331,074
81	NUCLEAR DECOM LIABILITY - FEDERAL	16,949,444	(2,662,839)	14,286,605	(15,267,300)	1,145,048	(14,122,253)	164,352
82	W3 BUY BACK - FEDERAL ^(b)	5,205,579	(4,107,292)	1,098,287	(5,205,579)	4,107,292	(1,098,287)	-
83	NEW NUCLEAR DEVELOPMENT COSTS/FEDERAL ^(b)	10,602,515	(795,189)	9,807,326	(10,602,515)	795,189	(9,807,326)	-
84	BASIS STEP UP - FEDERAL ^(b)	12,659,441	(1,613,050)	11,046,390	(12,659,441)	1,613,050	(11,046,390)	-
85	TAX ATTRIBUTE-NOL/CR FED ^(b)	21,018,250	(3,331,102)	17,687,148	(21,018,250)	3,331,102	(17,687,148)	-
86	W/O PLANT - FEDERAL ^(b)	371,547	(42,366)	329,180	(371,547)	42,366	(329,180)	-
87	REGULATORY ASSET-LG3 O/U	1,663,329	(1,535,734)	127,594	(1,663,329)	1,535,734	(127,594)	-
88	SECURITIZATION CONT SAVINGS ^(b)	5,235,044	(16,587,157)	(11,352,113)	(5,235,044)	16,587,157	11,352,113	-
89	RETAIL EXCESS ADIT - FEDERAL ^(b)	2,480,129	(138,666,303)	(136,186,174)	(2,480,129)	138,666,303	136,186,174	-
90	ACQUISITION - FED ^(a)	1	(13)	(12)	(0)	1	1	(12)
91	NOL Protected Excess Fed ^(b)	5,576,761	-	5,576,761	(5,576,761)	-	(5,576,761)	-
92	DEF INTERCOMPANY GAIN - FEDERAL ^(b)	70,574	-	70,574	(70,574)	-	(70,574)	-
93	M&S INVENTORY RESERVE - FEDERAL	302,045	(87,094)	214,951	-	-	-	214,951
94	DEFICIENT ADIT RETAIL - FEDERAL ^(b)	4,404,019	(13,723,205)	(9,319,186)	(4,404,019)	13,723,205	9,319,186	-
95	Total Federal Deferred Income Taxes	1,703,237,401	(1,822,182,460)	(118,945,058)	(1,279,145,583)	1,450,175,529	171,029,946	52,084,887

Notes:

^(a) To eliminate Prior Year Adjustments.

^(b) To eliminate item from filing.

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 State Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Description	Base			Adjustment				Adjusted Amount	
		Account 410120 Amount	410137: ProvDefIncTax-Dr-UPADIT-State	Account 410120 Amount	Net	Account 410120 Adjustment	410137: ProvDefIncTax-Dr-UPADIT-State	Account 411120 Adjustment		Net
1	263A METHOD CHANGE - DSC-STATE ^(a)	5,594,820	-	-	5,594,820	(583,158)	-	-	(583,158)	5,011,662
2	ACC DSIT GIDEON - STATE ^(a)	264	-	(4,720)	(4,457)	(264)	-	-	(264)	(4,720)
3	ACC DSIT TURGEN - STATE ^(a)	-	-	(540)	(540)	-	-	78	78	(462)
4	ACCRUED MEDICAL CLAIMS - STATE	145,318	-	-	145,318	-	-	-	-	145,318
5	ADIT WHOLESALE STATE ^(b)	9,041	-	(21,048,098)	(21,039,057)	(9,041)	-	21,048,098	21,039,057	-
6	AMORT W3 DESIGN BASIS - STATE	-	-	(23,667)	(23,667)	-	-	-	-	(23,667)
7	BOND REACQUISITION LOSS - STATE	27	-	(130,831)	(130,805)	-	-	-	-	(130,805)
8	CAPITALIZED COSTS - STATE	-	-	(154,037)	(154,037)	-	-	-	-	(154,037)
9	CAPITALIZED REPAIRS - STATE ^(a)	5,685	-	-	5,685	-	-	-	-	5,685
10	CASUALTY LOSS DEDUCTION - STATE ^(a)	7,673,133	-	(7,505,997)	167,136	(3,578,200)	-	7,416	(3,570,784)	(3,403,648)
11	COMM DEV BLOCK GRANT - STATE ^(b)	-	-	(173)	(173)	-	-	173	173	-
12	COMPUTER SOFTWARE CAPITALIZED - STATE ^(a)	1,973,753	-	(2,980,743)	(1,006,990)	(1,637,684)	-	1,619,509	(18,174)	(1,025,164)
13	CONTRA SECURITIZATION - STATE ^(b)	9,393,856	-	(93,322,447)	(83,928,592)	(9,393,856)	-	93,322,447	83,928,592	-
14	CONTRACT DEFERRED REVENUE - STATE	122,772	-	(208,943)	(86,171)	-	-	-	-	(86,171)
15	CONTRIBUTION IN AID OF CONSTRUCTION - STATE ^(a)	5,822,147	-	(7,852,765)	(2,030,618)	(2,687,299)	-	684,816	(2,002,483)	(4,033,101)
16	DECOMMISSIONING - STATE ^(b)	51,642,614	-	(51,460,035)	182,579	(51,642,614)	-	51,460,035	(182,579)	(0)
17	DEF COMPENSATION - STATE ^(b)	6,167	-	(1,145)	5,022	(6,167)	-	1,145	(5,022)	-
18	DEF. MISC. SERVICES - STATE	100,793	-	-	100,793	-	-	-	-	100,793
19	DEFERRED FUEL/GAS - STATE ^(b)	3,940,110	-	(12,698,634)	(8,758,525)	(3,940,110)	-	12,698,634	8,758,525	-
20	DEFERRED STORM COSTS - STATE ^(b)	118,752,292	-	(111,098,379)	7,653,912	(118,752,292)	-	111,098,379	(7,653,912)	-
21	DEPRECIATION EXPENSE - STATE ^(a)	50,362	-	(3,029)	47,333	-	-	3,029	3,029	50,362
22	ENVIRONMENTAL RESERVE - STATE	251,330	-	(219,453)	31,877	-	-	-	-	31,877
23	ESI STATE DEFERRED TAXES	14,786,733	-	(15,184,500)	(397,766)	-	-	-	-	(397,766)
24	FAS 106 OTHER RETIRE BEN - STATE ^(a)	1,613,769	-	(120,506)	1,493,263	(1,421,893)	-	-	(1,421,893)	71,370
25	FAS 143 - STATE ^(b)	8,368,913	-	(8,495,347)	(126,434)	(8,368,913)	-	8,495,347	126,434	-
26	INCENTIVE - STATE ^(a)	1,406,238	-	(1,625,718)	(219,481)	(430,087)	-	72,282	(357,805)	(577,286)
27	INJURIES AND DAMAGES RESERVE - STATE	309,429	-	(204,472)	104,958	-	-	-	-	104,958
28	INTEREST CAP - AFDC - STATE ^(a)	1,791,588	-	(1,692,039)	99,549	-	-	104,049	104,049	203,599
29	INTEREST CAP - FUEL BURN - STATE ^(b)	-	-	(1,971)	(1,971)	-	-	1,971	1,971	-
30	INTRST/TAX-TAX DEFICIENCI - STATE ^(b)	-	-	(45,000)	(45,000)	-	-	45,000	45,000	-
31	LEASE - RENTAL EXPENSE - STATE ^(a)	-	-	(7,847)	(7,847)	-	-	342	342	(7,505)
32	LIBERALIZED DEPRECIATION - STATE ^(a)	71,430,197	-	(9,881,333)	61,548,864	(40,740,394)	-	7,943,763	(32,796,631)	28,752,233
33	LIBERALIZED DEPREC-STATE-WHLSA ^(a)	8,120	-	(367,199)	(359,079)	(8,120)	-	53,014	44,894	(314,185)
34	MAINT/REFUELING - STATE	4,929,503	-	(1,763,457)	3,166,047	-	-	-	-	3,166,047
35	NUCLEAR FUEL - STATE ^(a)	6,959,740	-	(8,893,994)	(1,934,254)	(844,723)	-	69,850	(774,873)	(2,709,127)
36	NUCLEAR PLANT DEPREC-STATE-WHSALE ^(a)	83,933	-	(28)	83,905	(12,796)	-	-	(12,796)	71,109
37	PENSIONS CAPITALIZED - STATE ^(a)	94	-	(7,410)	(7,315)	(94)	-	-	(94)	(7,410)
38	PREPAID EXPENSES - STATE	1,253,697	-	(991,836)	261,862	(0)	-	0	(0)	261,861
39	PROPERTY INS RESERVE - STATE ^(a)	5,365,306	-	(29,485,080)	(24,119,774)	-	-	-	-	(24,119,774)
40	RATE REFUND - STATE ^(b)	2,049,946	-	(3,090,225)	(1,040,279)	(2,049,946)	-	3,090,225	1,040,279	-
41	REGULATORY ASSET - STATE ^(b)	2,795,319	-	(5,945,246)	(3,149,928)	(2,795,319)	-	5,945,246	3,149,928	-

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

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 State Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Description	Base			Adjustment				Adjusted Amount	
		Account 410120 Amount	410137: ProvDefInctax-Dr-UPADIT-State	Account 410120 Amount	Net	Account 410120 Adjustment	410137: ProvDefInctax-Dr-UPADIT-State	Account 411120 Adjustment		Net
42	REGULATORY LIABILITY - STATE ^(b)	1,376,028	-	(2,763,437)	(1,387,409)	(1,376,028)	-	2,763,437	1,387,409	-
43	REMOVAL COST - STATE ^(a)	9,267,827	-	(212,744)	9,055,083	(2,130,788)	-	212,744	(1,918,044)	7,137,039
44	REPAIRS & MAINT EXP - STATE ^(a)	127,821	-	(443,798)	(315,977)	-	-	70,952	70,952	(245,024)
45	RESEARCH & EXPERIMENTAL DEDUCTION - STATE ^(a)	1,513,504	-	(4,802,580)	(3,289,077)	(505,378)	-	3,057,936	2,552,558	(736,519)
46	RETROACT. RATE RED CONT - STATE ^(b)	706,363	-	-	706,363	(706,363)	-	-	(706,363)	-
47	RIDER SCO - STATE ^(b)	-	-	(2,497)	(2,497)	-	-	2,497	2,497	-
48	RIVERBEND LITIGATION SETTLEMENT - STATE ^(b)	5,404,445	-	(1,842,666)	3,561,779	(5,404,445)	-	1,842,666	(3,561,779)	-
49	SECTION 475 ADJUSTMENT - STATE ^(b)	7,313,475	-	(72,277,721)	(64,964,246)	(5,519,025)	-	72,277,721	66,758,696	1,794,450
50	START UP COSTS - STATE ^(a)	-	-	(110)	(110)	-	-	16	16	(94)
51	START UP COSTS - STATE - RETAIL ^(a)	341	-	(6,101)	(5,759)	(341)	-	-	(341)	(6,101)
52	SUPPLEMENTAL PENSION PLAN - STATE	16,487	-	(3,860)	12,628	-	-	-	-	12,628
53	TAX INT (AVOIDED COST) - STATE ^(a)	8,598,815	-	(2,422,609)	6,176,206	(6,028,905)	-	300,979	(5,727,925)	448,281
54	TAXABLE UNBILLED REVENUE - STATE ^(b)	5,665,000	-	(982,535)	4,682,465	(5,665,000)	-	982,535	(4,682,465)	-
55	TAXES CAPITALIZED - STATE ^(a)	569	-	(19,000)	(18,430)	(569)	-	-	(569)	(19,000)
56	UNCOLLECT ACCTS RESERVE - STATE	343,475	-	(248,627)	94,848	-	-	-	-	94,848
57	UNFUNDED PENSION EXP - STATE	5,229,169	-	(5,455,220)	(226,051)	(3,104,700)	-	2,142	(3,102,558)	(3,328,609)
58	WARRANTY EXPENSE - STATE ^(a)	14,343	-	(48,511)	(34,168)	(12,557)	-	-	(12,557)	(46,726)
59	WASTE DISPOSAL RESERVE - STATE	-	-	(8,005)	(8,005)	-	-	-	-	(8,005)
60	WASTE SITE CLEAN UP COSTS - STATE	39,375	-	-	39,375	-	-	-	-	39,375
61	UNITS OF PROPERTY DEDUCTION - STATE ^(a)	43,531,043	-	(21,020,353)	22,510,690	(2,763,436)	-	1,725,398	(1,038,038)	21,472,652
62	ADIT-NOL C/F TAP-NON-CURRENT - STATE ^(b)	97,596,974	-	(38,404,913)	59,192,062	(97,596,974)	-	38,404,913	(59,192,062)	-
63	ADIT-CONTRIB C/F TAP-ST-NON-CURRENT ^(b)	99,166	-	(472,219)	(373,053)	(99,166)	-	472,219	373,053	-
64	MISC INTANGIBLE PLANT - STATE ^(a)	1,067	-	(20,386)	(19,319)	(1,067)	-	-	(1,067)	(20,386)
65	CONTRACT TERMINATION COSTS - STATE ^(b)	15,130	-	-	15,130	(15,130)	-	-	(15,130)	-
66	RESTRICTED STOCK AWARDS - STATE	28,209	-	(33,495)	(5,286)	-	-	-	-	(5,286)
67	RESTRUCTURING BASIS STEPUP - STATE ^(b)	1,985,109	-	(0)	1,985,109	(1,985,109)	-	0	(1,985,109)	-
68	BUSINESS DEVELOPMENT - STATE ^(a)	9,141	-	(60,744)	(51,603)	(9,141)	-	39,461	30,319	(21,284)
69	MISC CAP COSTS - STATE ^(b)	421,494	-	-	421,494	(421,494)	-	-	(421,494)	-
70	NUCLEAR PLNT DEPREC - STATE - RETAIL ^(a)	344,969	-	(7,913)	337,056	(30,064)	-	7,913	(22,150)	314,906
71	UNITS OF PROPERTY - TRANSMISSION - STATE ^(a)	3,808,300	-	(3,742,035)	66,265	(267,303)	-	328,866	61,563	127,828
72	NUCLEAR DECOM LIABILITY - STATE	6,015,886	-	(499,822)	5,516,064	(5,452,607)	-	-	(5,452,607)	63,457
73	W3 BUY BACK - STATE ^(b)	5,384,886	-	(4,715,096)	669,790	(5,384,886)	-	4,715,096	(669,790)	-
74	W/O PLANT - STATE ^(b)	86,357	-	(33,195)	53,162	(86,357)	-	33,195	(53,162)	-
75	NEW NUCLEAR DEVELOPMENT COSTS/STATE ^(b)	3,786,612	-	-	3,786,612	(3,786,612)	-	-	(3,786,612)	-
76	BASIS STEP UP - STATE ^(b)	7,681,192	-	-	7,681,192	(7,681,192)	-	-	(7,681,192)	-
77	LA ADIT ON DEFERRED FITD	4,000,000	-	-	4,000,000	(4,000,000)	-	-	(4,000,000)	-
78	DTSWF3-WF3 NUCLEAR PLANT DEPRECIATION - STATE ^(a)	1,228,020	-	(183,684)	1,044,336	(150,783)	-	34,927	(115,856)	928,480
79	REGULATORY ASSET-LG3 O/U	556,038	-	(506,774)	49,264	(556,038)	-	506,774	(49,264)	-
80	SECURITIZATION CONT SAVINGS ^(b)	1,433,423	-	(5,816,478)	(4,383,055)	(1,433,423)	-	5,816,478	4,383,055	-
81	ACQUISITION - STATE ^(a)	-	-	(5)	(5)	-	-	0	0	(4)
82	NOL C/F-ST NONCUR ^(b)	32,705,150	-	(423,204)	32,281,946	(32,705,150)	-	423,204	(32,281,946)	-

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 State Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Description	Base				Adjustment				Adjusted Amount
		Account 410120 Amount	410137: ProvDefincTax-Dr-UPADIT-State	Account 410120 Amount	Net	Account 410120 Adjustment	410137: ProvDefincTax-Dr-UPADIT-State	Account 411120 Adjustment	Net	
83	M&S INVENTORY RESERVE - STATE	106,138	-	(23,145)	82,993	-	-	-	-	82,993
84	DEFICIENT ADIT RETAIL - STATE ^(b)	14,123,493	-	(6,334,612)	7,788,881	(14,123,493)	-	6,334,612	(7,788,881)	-
85	NOL STATE PROTECTED EXCESS - STATE ^(b)	-	-	(10,679,467)	(10,679,467)	-	-	10,679,467	10,679,467	-
86	DEFICIENT ADIT AMORTIZATION ^(b)	-	13,673,056	-	13,673,056	-	(13,673,056)	-	(13,673,056)	-
87	Total State Deferred Income Taxes	699,201,845	13,673,056	(581,034,406)	31,840,495	(457,906,495)	(13,673,056)	468,801,000	(2,778,551)	29,061,944

Notes:

^(a) To eliminate Prior Year Adjustments.

^(b) To eliminate item from filing.

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes.

Line No.	Account and Description	Amount ⁽¹⁾
1	190111: Intrst/Tax-Tax Deficienci-Fed	(4,797,975)
2	190112: Intrst/Tax-Tax Deficienci-St	(1,852,500)
3	190115: New Nuclear DevelopmntCost-Fed	(4,903,663)
4	190116: New Nuclear Developmnt Cost-St	(1,893,306)
5	190143: Securitization-Cont Saving-Fed	(0)
6	190144: Securitization-Cont Saving-St	(0)
7	190151: Taxable Unbilled Revenue-Fed	9,335,959
8	190152: Taxable Unbilled Revenue-St	3,604,617
9	190161: Property Ins Reserve-Fed	(28,284,262)
10	190162: Property Ins Reserve-State	(10,920,564)
11	190165: Syst Agrmt Equal Reg Liab-Fed	(0)
12	190166: Sys Agrmt Equal Reg Liab-State	0
13	190171: Inj & Damages Reserve-Fed	(155,768)
14	190172: Inj & Damages Reserve-State	(60,142)
15	190211: Unfunded Pension Exp-Fed	5,499,177
16	190212: Unfunded Pension Exp-State	2,123,234
17	190213: SFAS 158 Def Tax Asset - Fed	(59,750,965)
18	190214: SFAS 158 Def Tax Asset - State	(23,069,871)
19	190215: Supplemental Pension Plan-Fed	(61,587)
20	190216: Supplemental Pension Plan-St	(23,779)
21	190221: Fas 106 Other Retire Ben-Fed	(45,948,100)
22	190222: Fas 106 Other Retire Ben-State	(18,546,800)
23	190241: Deferred Fuel/Gas-Fed	5,839,935
24	190242: Deferred Fuel/Gas-St	2,254,801
25	190305: W3 BUY BACK-FED	(3,316,229)
26	190306: W3 BUY BACK-STATE	(5,687,164)
27	190307: Sale/Leaseback-Fed	(0)
28	190308: Sale/Leaseback-State	1
29	190311: Decommissioning-Fed	(4,065,207)
30	190312: Decommissioning-State	(1,569,578)
31	190317: Fas 143 - Federal	2,184,881
32	190318: Fas 143 - State	843,584
33	190331: Accrued Medical Claims-Fed	158,364
34	190332: Accrued Medical Claims-State	61,145
35	190351: Uncollect Accts Reserve-Fed	(319,947)
36	190352: Uncollect Accts Reserve-St	(123,532)
37	190353: Def Gain/Basis Step-Up-Fed	(670,734)

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

AJ04A.1

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes.

Line No.	Account and Description	Amount ⁽¹⁾
38	190357: Restructuring Basis StepUp-Fed	(19,931,565)
39	190358: Restructuring Basis Step Up-St	(7,695,585)
40	190363: Basis Step Up - Fed	(84,745,530)
41	190364: Basis Step Up - State	(65,699,791)
42	190375: Regulatory Liability-Federal	(95,854,924)
43	190376: Regulatory Liability-State	(37,009,623)
44	190421: Environmental Reserve-Fed	(72,718)
45	190422: Environmental Reserve-State	(28,076)
46	190443: Waste Site Clean Up Costs Fed	19,970
47	190444: Waste Site Clean Up Cost State	7,711
48	190561: Def Compensation - Fed	(12,326)
49	190562: Def Compensation - State	(4,759)
50	190603: Rate Refund-Federal	(3,901,209)
51	190604: Rate Refund-State	(1,506,258)
52	190607: Transition Costs - Federal	(0)
53	190608: Transition Costs - State	(0)
54	190653: Retroact. Rate Red Cont - Fed	(32,624,098)
55	190654: Retroact. Rate Red Cont - St	(12,596,176)
56	190655: W/O-Plant - Fed	(17,567,251)
57	190656: W/O-Plant - St	(2,837,063)
58	190701: Fas 109 Adjustment - Fed	(259,827,839)
59	190702: Fas 109 Adjustment - State	(34,529,729)
60	190731: Adit Wholesale Fed	(461,764)
61	190732: Adit Wholesale Stat	(169,088)
62	190791: Tax Attribute-NOL/CR C/F-Fed	(41,584,714)
63	190792: Tax Attribute-NOL/CR C/F-St	(87,182,872)
64	190793: NOL Protected Excess Fed	(128,410,011)
65	190794: NOL Protected Excess/Def-St	24,361,448
66	190871: ADIT-NOL-SRLY Fed NonCur	46,825,631
67	190880: LA ADIT on Deferred FITD	(2,000,000)
68	190887: Fed Offset-St NonCur Carryover	10,631,691
69	190983: ADIT-NOL C/F TAP-Fed-Non-curr	(35,128,979)
70	190984: ADIT-NOL C/F-State-Non-current	(50,627,098)
71	190986: ADIT-Contrib C/F St Non-Cur	(618,117)
72	190P51: ADIT-Ben-Potnt Disall UTPs Res	(41,698,545)
73	282111: Liberalized Depreciation-Fed	742,383,634
74	282112: Liberalized Deprec - State	(57,599,795)

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

AJ04A.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes.

Line No.	Account and Description	Amount ⁽¹⁾
75	282113: Protected Excess - Fed	0
76	282451: Contract Termination Costs-Fed	(839,212)
77	282452: Contract Termination Costs-St	(324,021)
78	282475: Contra Securitization -Federal	(665,443,200)
79	282476: Contra Securitization - State	(256,927,877)
80	282533: Casualty Loss Deduction-Fed	128,924,434
81	282534: Casualty Loss Deduction-St	60,165,433
82	282701: Fas 109 Adjustment - Fed	(532,582,747)
83	282702: Fas 109 Adjustment - State	300,987,763
84	282723: Fas 109 Adj -Fed-Retail-Disall	(11,592,861)
85	282733: Fas 109 Adj -State-Retail-Unre	17,810,666
86	283111: Deferred Fuel/Gas - Fed	16,783,349
87	283112: Deferred Fuel/Gas - State	6,480,058
88	283149: Reg Asset Covid 19 - Fed	8,982,169
89	283150: Reg Asset Covid 19 - State	3,468,019
90	283151: Regulatory Asset - Federal	13,368,680
91	283152: Regulatory Asset - State	5,161,652
92	283155: Reg Asset LG3 O/U-Fed	(1,246,822)
93	283156: Reg Asset LG3 O/U-State	(481,398)
94	283157: Regulatory Asset-MISO-Fed	(0)
95	283158: Regulatory Asset-MISO-State	(0)
96	283165: Syst Agrmt Equal Reg Asset-Fed	(0)
97	283166: Syst Agrmt Equal Reg Asset-St	0
98	283181: Maint/Refueling - Fed	3,626,791
99	283182: Maint/Refueling - St	1,400,305
100	283213: SFAS 158 Def Tax Liability-Fed	74,393,545
101	283214: SFAS 158 Def Tax Liability-St	28,723,377
102	283225: Section 475 Adjustment-Fed	185,273,982
103	283226: Section 475 Adjustment-St	71,534,356
104	283261: Amort W-3 Design Basis - Fed	(0)
105	283262: Amort W-3 Design Basis - St	(0)
106	283273: Rider SCO - Federal	3,233
107	283274: Rider SCO - State	1,248
108	283345: Misc Cap Costs-Fed	1,313,437
109	283346: Misc Cap Costs-State	507,119
110	283349: Reg Asset-Storm Costs-Fed	21,852,655
111	283350: Reg Asset-Storm Costs-State	8,437,319

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes.

Line No.	Account and Description	Amount ⁽¹⁾
112	283537: Rb Litigation Settlement-Fed	57,633,912
113	283538: Rb Litigation Settlement - Sta	16,149,024
114	283701: Fas 109 Adjustment - Fed	275,160,019
115	283702: Fas 109 Adjustment - State	38,616,244
116	283707: Fas 109 Adj-Retl Unregultd-Fed	(2,432,481)
117	283708: Fas 109 Adj-Retl Unregulatd-St	(425,734)
118	Subtotal ACCUMULATED DEFERRED INCOME TAXES	<u>(607,348,959)</u>

Notes:

⁽¹⁾ Reference AJ04A.5-AJ04A.8

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes.

Line No.	Account and Description	Base	Regulatory	TAM	Total Adjusted
		Amount ⁽¹⁾	Adjustment	Adjustment	Amount ⁽¹⁾
		Amount ⁽¹⁾⁽³⁾	Amount ⁽¹⁾⁽²⁾		
1	190111: Intrst/Tax-Tax Deficienci-Fed	4,797,975	(4,797,975)		-
2	190112: Intrst/Tax-Tax Deficienci-St	1,852,500	(1,852,500)		-
3	190115: New Nuclear DevelopmntCost-Fed	4,903,663	(4,903,663)		-
4	190116: New Nuclear Developmnt Cost-St	1,893,306	(1,893,306)		-
5	190143: Securitization-Cont Saving-Fed	0	(0)		-
6	190144: Securitization-Cont Saving-St	0	(0)		-
7	190151: Taxable Unbilled Revenue-Fed	(9,335,959)	9,335,959		-
8	190152: Taxable Unbilled Revenue-St	(3,604,617)	3,604,617		-
9	190161: Property Ins Reserve-Fed	8,793,295	(28,284,262)		(19,490,967)
10	190162: Property Ins Reserve-State	3,395,095	(10,920,564)		(7,525,470)
11	190163: Capitalized Repairs - Fed	32,600	-		32,600
12	190164: Capitalized Repairs - State	12,585	-		12,585
13	190165: Syst Agrmt Equal Reg Liab-Fed	0	(0)		-
14	190166: Sys Agrmt Equal Reg Liab-State	(0)	0		-
15	190171: Inj & Damages Reserve-Fed	3,301,078	(155,768)		3,145,310
16	190172: Inj & Damages Reserve-State	1,274,548	(60,142)		1,214,405
17	190181: Contrib In Aid Of Constr-Fed	21,021,304	-		21,021,304
18	190182: Contrib In Aid Of Constr-St	8,116,334	-		8,116,334
19	190211: Unfunded Pension Exp-Fed	(55,405,321)	5,499,177		(49,906,144)
20	190212: Unfunded Pension Exp-State	(21,392,016)	2,123,234		(19,268,782)
21	190213: SFAS 158 Def Tax Asset - Fed	59,750,965	(59,750,965)		-
22	190214: SFAS 158 Def Tax Asset - State	23,069,871	(23,069,871)		-
23	190215: Supplemental Pension Plan-Fed	215,142	(61,587)		153,555
24	190216: Supplemental Pension Plan-St	83,066	(23,779)		59,288
25	190221: Fas 106 Other Retire Ben-Fed	45,948,100	(45,948,100)		-
26	190222: Fas 106 Other Retire Ben-State	18,546,800	(18,546,800)		-
27	190241: Deferred Fuel/Gas-Fed	(5,839,935)	5,839,935		-
28	190242: Deferred Fuel/Gas-St	(2,254,801)	2,254,801		-
29	190251: Removal Cost - Fed	(156,572,410)	-		(156,572,410)
30	190252: Removal Cost - State	(60,452,668)	-		(60,452,668)
31	190255: Acquisition - Federal	(155)	-		(155)
32	190256: Acquisition - State	(60)	-		(60)
33	190261: Obsolete Inventory - Fed	356,273	-		356,273
34	190262: Obsolete Inventory - State	137,557	-		137,557
35	190305: W3 BUY BACK-FED	3,316,229	(3,316,229)		-
36	190306: W3 BUY BACK-STATE	5,687,164	(5,687,164)		-
37	190307: Sale/Leaseback-Fed	0	(0)		-
38	190308: Sale/Leaseback-State	(1)	1		-
39	190311: Decommissioning-Fed	4,065,207	(4,065,207)		-
40	190312: Decommissioning-State	1,569,578	(1,569,578)		-
41	190317: Fas 143 - Federal	(2,184,881)	2,184,881		-
42	190318: Fas 143 - State	(843,584)	843,584		-
43	190331: Accrued Medical Claims-Fed	2,169,103	158,364		2,327,468
44	190332: Accrued Medical Claims-State	837,492	61,145		898,636
45	190351: Uncollect Accts Reserve-Fed	1,232,544	(319,947)		912,597
46	190352: Uncollect Accts Reserve-St	475,886	(123,532)		352,354
47	190353: Def Gain/Basis Step-Up-Fed	670,734	(670,734)		-
48	190357: Restructuring Basis StepUp-Fed	19,931,565	(19,931,565)		-
49	190358: Restructuring Basis Step Up-St	7,695,585	(7,695,585)		-
50	190363: Basis Step Up - Fed	84,745,530	(84,745,530)		-
51	190364: Basis Step Up - State	65,699,791	(65,699,791)		-
52	190375: Regulatory Liability-Federal	95,854,924	(95,854,924)		-
53	190376: Regulatory Liability-State	37,009,623	(37,009,623)		-
54	190391: Contract Def Revenue-Fed	730,370	-		730,370
55	190392: Contract Def Revenue-State	281,996	-		281,996
56	190397: Def. Misc. Services - Fed	(88,090)	-		(88,090)

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

AJ04A.5

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes.

Line No.	Account and Description	Base	Regulatory	TAM	Total Adjusted
		Amount ⁽¹⁾	Adjustment Amount ⁽¹⁾⁽³⁾	Adjustment Amount ⁽¹⁾⁽²⁾	Amount ⁽¹⁾
57	190398: Def. Misc. Services - State	(34,012)	-	-	(34,012)
58	190415: Lease - Rental Expense - Fed	95,870	-	-	95,870
59	190416: Lease - Rental Expense - St	37,015	-	-	37,015
60	190421: Environmental Reserve-Fed	598,383	(72,718)	-	525,665
61	190422: Environmental Reserve-State	231,036	(28,076)	-	202,959
62	190443: Waste Site Clean Up Costs Fed	132,770	19,970	-	152,740
63	190444: Waste Site Clean Up Cost State	51,263	7,711	-	58,973
64	190445: Waste Disposal Reserve - Fed	994,354	-	-	994,354
65	190446: Waste Disposal Reserve - State	383,921	-	-	383,921
66	190451: Incentive-Fed	3,370,831	-	-	3,370,831
67	190452: Incentive-State	1,301,479	-	-	1,301,479
68	190525: Restricted Stock Awards-Fed	111,405	-	-	111,405
69	190526: Restricted Stock Awards-State	43,014	-	-	43,014
70	190561: Def Compensation - Fed	12,326	(12,326)	-	-
71	190562: Def Compensation - State	4,759	(4,759)	-	-
72	190603: Rate Refund-Federal	3,901,209	(3,901,209)	-	-
73	190604: Rate Refund-State	1,506,258	(1,506,258)	-	-
74	190607: Transition Costs - Federal	0	(0)	-	-
75	190608: Transition Costs - State	0	(0)	-	-
76	190653: Retroact. Rate Red Cont - Fed	32,624,098	(32,624,098)	-	-
77	190654: Retroact. Rate Red Cont - St	12,596,176	(12,596,176)	-	-
78	190655: W/O-Plant - Fed	17,567,251	(17,567,251)	-	-
79	190656: W/O-Plant - St	2,837,063	(2,837,063)	-	-
80	190701: Fas 109 Adjustment - Fed	259,827,839	(259,827,839)	-	-
81	190702: Fas 109 Adjustment - State	34,529,729	(34,529,729)	-	-
82	190731: Adit Wholesale Fed	461,764	(461,764)	-	-
83	190732: Adit Wholesale Stat	169,088	(169,088)	-	-
84	190791: Tax Attribute-NOL/CR C/F-Fed	41,584,714	(41,584,714)	-	-
85	190792: Tax Attribute-NOL/CR C/F-St	87,182,872	(87,182,872)	-	-
86	190793: NOL Protected Excess Fed	136,630,649	-	(128,410,011)	8,220,638
87	190794: NOL Protected Excess/Def-St	(24,361,448)	-	24,361,448	-
88	190871: ADIT-NOL-SRLY Fed NonCur	321,457,710	46,825,631	-	368,283,341
89	190880: LA ADIT on Deferred FITD	2,000,000	(2,000,000)	-	-
90	190883: ADIT-Contrib CF-TAP-FED-NonCur	3,038,700	-	-	3,038,700
91	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur	15,505,603	-	-	15,505,603
92	190887: Fed Offset-St NonCur Carryover	(95,967,752)	10,631,691	-	(85,336,061)
93	190983: ADIT-NOL C/F TAP-Fed-Non-curr	582,480,465	(35,128,979)	-	547,351,486
94	190984: ADIT-NOL C/F-State-Non-current	456,989,295	(50,627,098)	-	406,362,197
95	190986: ADIT-Contrib C/F St Non-Cur	618,117	(618,117)	-	-
96	190P51: ADIT-Ben-Potnt Disall UTPs Res	41,698,545	(41,698,545)	-	-
97	Sub-Total 190	2,163,713,239	(1,062,546,671)	(104,048,563)	997,118,005
98	281121: Start Up Costs-Fed	(5,488)	-	-	(5,488)
99	281122: Start Up Costs-State	(2,118)	-	-	(2,118)
100	281123: Start Up Costs-Fed-Retail	(846,043)	-	-	(846,043)
101	281124: Start Up Costs-State-Retail	(326,657)	-	-	(326,657)
102	Sub-Total 281	(1,180,306)	-	-	(1,180,306)
103	282111: Liberalized Depreciation-Fed	(1,454,511,307)	145,963,595	596,420,039	(712,127,673)
104	282112: Liberalized Deprec - State	(248,807,276)	23,570,940	(81,170,735)	(306,407,071)
105	282113: Protected Excess - Fed	(0)	0	-	-
106	282116: Liberalized Deprec-State-Whlse	(1,893,422)	-	-	(1,893,422)
107	282117: Section 481A Adj Fed	0	-	-	0
108	282121: W3 Nuclear Plant Depr - Fed	(397,908,569)	-	-	(397,908,569)
109	282122: W3 Nuclear Plant Depr-St	(36,796,338)	-	-	(36,796,338)
110	282151: Pensions Capitalized - Fed	(218,976)	-	-	(218,976)

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

AJ04A.6

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes.

Line No.	Account and Description	Base	Regulatory	TAM	Total Adjusted
		Amount ⁽¹⁾	Adjustment	Adjustment	Amount ⁽¹⁾
		Amount ⁽¹⁾⁽³⁾	Amount ⁽¹⁾⁽²⁾	Amount ⁽¹⁾⁽²⁾	Amount ⁽¹⁾
111	282152: Pensions Capitalized - State	(84,547)	-	-	(84,547)
112	282161: Taxes Capitalized - Fed	(205,784)	-	-	(205,784)
113	282162: Taxes Capitalized - State	(79,453)	-	-	(79,453)
114	282171: Interest Cap - Afdc - Fed	(54,288,173)	-	-	(54,288,173)
115	282172: Interest Cap - Afdc - State	(20,960,699)	-	-	(20,960,699)
116	282185: Nonbase - Federal - Whlse	(505,936)	-	-	(505,936)
117	282201: Nuclear Plant Deprec-Fed	(266,130,206)	-	-	(266,130,206)
118	282204: Nuclear Plant Deprec-St-Retail	(4,610,271)	-	-	(4,610,271)
119	282206: Nuclear Plant Deprec-St-Whsale	(1,960,789)	-	-	(1,960,789)
120	282211: Nuclear Fuel - Federal	(1,712,576)	-	-	(1,712,576)
121	282212: Nuclear Fuel - State	(468,362)	-	-	(468,362)
122	282223: Repairs & Maint Exp - Federal	(26,471,654)	-	-	(26,471,654)
123	282224: Repairs & Maint Exp - State	(10,291,221)	-	-	(10,291,221)
124	282241: R&E Deduction - Fed	(22,436,244)	-	-	(22,436,244)
125	282242: R&E Deduction - St	(8,662,622)	-	-	(8,662,622)
126	282245: Warranty Expense - Federal	(2,014,211)	-	-	(2,014,211)
127	282246: Warranty Expense - State	(777,689)	-	-	(777,689)
128	282331: Misc Intangible Plant-Federal	(2,940,303)	-	-	(2,940,303)
129	282332: Misc Intangible Plant-State	(1,135,252)	-	-	(1,135,252)
130	282351: Tax Int (Avoided Cost)-Fed	43,470,132	-	-	43,470,132
131	282352: Tax Int (Avoided Cost) - St	16,783,835	-	-	16,783,835
132	282451: Contract Termination Costs-Fed	839,212	(839,212)	-	-
133	282452: Contract Termination Costs-St	324,021	(324,021)	-	-
134	282455: Business Dev Costs Cap- Fed	(590,928)	-	-	(590,928)
135	282456: Business Dev Costs Cap- St	(228,158)	-	-	(228,158)
136	282461: Computer Software Cap - Fed	(16,479,931)	-	-	(16,479,931)
137	282462: Computer Software Cap - State	(6,362,909)	-	-	(6,362,909)
138	282469: Comm Dev Block Grant-Federal	(7,739)	-	-	(7,739)
139	282470: Comm Dev Block Grant-State	(2,990)	-	-	(2,990)
140	282475: Contra Securitization -Federal	665,443,200	(665,443,200)	-	-
141	282476: Contra Securitization - State	256,927,877	(256,927,877)	-	-
142	282515: Spec Assigned-Fed Ws	(714,672)	-	-	(714,672)
143	282533: Casualty Loss Deduction-Fed	(451,077,933)	128,924,434	-	(322,153,499)
144	282534: Casualty Loss Deduction-St	(182,935,201)	60,165,433	-	(122,769,767)
145	282535: Adl Straight Line-Fed Ws	(531,850)	-	-	(531,850)
146	282543: Reg Asset-Spec Assign-Fed	4,313,709	-	-	4,313,709
147	282701: Fas 109 Adjustment - Fed	532,582,747	(532,582,747)	-	-
148	282702: Fas 109 Adjustment - State	(300,987,763)	300,987,763	-	-
149	282723: Fas 109 Adj -Fed-Retail-Disall	11,592,861	(11,592,861)	-	-
150	282733: Fas 109 Adj -State-Retail-Unre	(17,810,666)	17,810,666	-	-
151	282901: 263A Method Change-DSC - Fed	(146,600,363)	-	-	(146,600,363)
152	282902: 263A Method Change - DSC-State	(56,602,456)	-	-	(56,602,456)
153	282903: Units of Production Ded - Fed	(407,058,934)	-	-	(407,058,934)
154	282904: Units of Production Ded - St	(157,165,612)	-	-	(157,165,612)
155	282907: Unit of Property Ded-Trans-Fed	(5,180,144)	-	-	(5,180,144)
156	282908: Unit of Property Ded-Trans-St	(2,000,055)	-	-	(2,000,055)
157	282975: Depreciation Expense - Fed	7,100,658	-	-	7,100,658
158	282976: Depreciation Expense - State	2,741,567	-	-	2,741,567
159	Sub-Total 282	(2,776,090,365)	(790,287,086)	515,249,304	(3,051,128,147)

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

AJ04A.7

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes.

Line No.	Account and Description	Base	Regulatory Adjustment	TAM Adjustment	Total Adjusted	
		Amount ⁽¹⁾	Amount ⁽¹⁾⁽³⁾	Amount ⁽¹⁾⁽²⁾	Amount ⁽¹⁾	
160	283111: Deferred Fuel/Gas - Fed	(16,783,349)	16,783,349	-	-	
161	283112: Deferred Fuel/Gas - State	(6,480,058)	6,480,058	-	-	
162	283149: Reg Asset Covid 19 - Fed	(8,982,169)	8,982,169	-	-	
163	283150: Reg Asset Covid 19 - State	(3,468,019)	3,468,019	-	-	
164	283151: Regulatory Asset - Federal	(13,368,680)	13,368,680	-	-	
165	283152: Regulatory Asset - State	(5,161,652)	5,161,652	-	-	
166	283155: Reg Asset LG3 O/U-Fed	1,246,822	(1,246,822)	-	-	
167	283156: Reg Asset LG3 O/U-State	481,398	(481,398)	-	-	
168	283157: Regulatory Asset-MISO-Fed	0	(0)	-	-	
169	283158: Regulatory Asset-MISO-State	0	(0)	-	-	
170	283165: Syst Agrmt Equal Reg Asset-Fed	0	(0)	-	-	
171	283166: Syst Agrmt Equal Reg Asset-St	(0)	0	-	-	
172	283181: Maint/Refueling - Fed	(12,141,708)	3,626,791	-	(8,514,917)	
173	283182: Maint/Refueling - St	(4,687,918)	1,400,305	-	(3,287,613)	
174	283213: SFAS 158 Def Tax Liability-Fed	(74,393,545)	74,393,545	-	-	
175	283214: SFAS 158 Def Tax Liability-St	(28,723,377)	28,723,377	-	-	
176	283221: Bond Reacquisition Loss - Fed	(4,707,094)	-	-	(4,707,094)	
177	283222: Bond Reacquisition Loss - St	(1,817,411)	-	-	(1,817,411)	
178	283225: Section 475 Adjustment-Fed	(150,107,308)	185,273,982	-	35,166,674	
179	283226: Section 475 Adjustment-St	(57,956,490)	71,534,356	-	13,577,866	
180	283247: Transco Costs - Federal	(616,781)	-	-	(616,781)	
181	283248: Transco Costs - State	(143,058)	-	-	(143,058)	
182	283261: Amort W-3 Design Basis - Fed	(137,917)	(0)	-	(137,917)	
183	283262: Amort W-3 Design Basis - St	(53,250)	(0)	-	(53,250)	
184	283273: Rider SCO - Federal	(3,233)	3,233	-	-	
185	283274: Rider SCO - State	(1,248)	1,248	-	-	
186	283345: Misc Cap Costs-Fed	(1,313,437)	1,313,437	-	-	
187	283346: Misc Cap Costs-State	(507,119)	507,119	-	-	
188	283349: Reg Asset-Storm Costs-Fed	(21,852,655)	21,852,655	-	-	
189	283350: Reg Asset-Storm Costs-State	(8,437,319)	8,437,319	-	-	
190	283361: Prepaid Expenses Federal	(1,747,591)	-	-	(1,747,591)	
191	283362: Prepaid Expenses State	(674,746)	-	-	(674,746)	
192	283401: Acc Dfit Turgen	(27,077)	-	-	(27,077)	
193	283402: Acc Dsit Turgen	(10,456)	-	-	(10,456)	
194	283411: Acc Dfit Gideon	(654,654)	-	-	(654,654)	
195	283412: Acc Dsit Gideon	(252,763)	-	-	(252,763)	
196	283471: Interest Cap-Fuel Burn-Fed	(43,991)	-	-	(43,991)	
197	283472: Interest Cap-Fuel Burn-State	(5,916)	-	-	(5,916)	
198	283537: Rb Litigation Settlement-Fed	(57,633,912)	57,633,912	-	-	
199	283538: Rb Litigation Settlement - Sta	(16,149,024)	16,149,024	-	-	
200	283701: Fas 109 Adjustment - Fed	(275,160,019)	275,160,019	-	-	
201	283702: Fas 109 Adjustment - State	(38,616,244)	38,616,244	-	-	
202	283707: Fas 109 Adj-Retl Unregultd-Fed	2,432,481	(2,432,481)	-	-	
203	283708: Fas 109 Adj-Retl Unregultd-St	425,734	(425,734)	-	-	
204	283903: Nuclear Decom Liability FED	(55,250,874)	-	-	(55,250,874)	
205	283904: Nuclear Decom Liability ST	(21,332,384)	-	-	(21,332,384)	
206		Sub-Total 283	834,284,056	-	(50,533,952)	
207		Total	(1,498,375,441)	(1,018,549,700)	411,200,741	(2,105,724,400)

Notes:

⁽¹⁾ Beginning/Ending Average Balance

⁽²⁾ To remove excess protected accumulated deferred income taxes that will be returned through the TAM

⁽³⁾ Regulatory adjustments

Entergy Louisiana, LLC
Formula Rate Plan
AJ05 Major Storm Restoration Cost
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove storm restoration costs for major storms proposed for recovery in LPSC
Docket No. U-35991 and LPSC Docket No. U-36350

Line No.	Account and Description	Amount
1	1010HC: ContraAsset - 2020 Storm Secur	4,100,278
2	1010ID: Contra Asset - 2021 Storm Sec	(433,924,384)
3	Subtotal PLANT IN SERVICE	(429,824,106)
4	1080ID: AccProvContra PIS-2021 StrmSec	19,213,819
5	108220: Rwip - Removal Cost	(129,077,663)
6	1082HC: AccCostRemov Contra-2020 Storm	(17,699,186)
7	Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	(127,563,030)
8	190251: Removal Cost - Fed	136,608,890
9	190252: Removal Cost - State	52,744,745
10	282111: Liberalized Depreciation-Fed	51,119,402
11	282112: Liberalized Deprec - State	(790,027)
12	282533: Casualty Loss Deduction-Fed	287,640,056
13	282534: Casualty Loss Deduction-St	109,444,114
14	Subtotal ACCUMULATED DEFERRED INCOME TAXES	636,767,180
15	410101: Prov Defer Inc Taxes-Util-Fed	13,352,681
16	410120: Prov Def Inc Tax-Util Op-State	5,061,169
17	Subtotal OPERATING EXPENSES	18,413,850
18	EXNUSM: Current Tax Schedule M	(68,645,364)
19	EXOTSP: State Only Schedule M	1,163,116
20	Subtotal STATE TAXABLE INCOME	(67,482,248)

Entergy Louisiana, LLC
Formula Rate Plan
AJ06 Grand Gulf Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove the effects of Grand Gulf in accordance with LPSC Order No. U-16945.

Line No.	Account and Description	Amount ⁽¹⁾
1	555200: Purch Power-Entergy-Affiliates	(11,701,820)
2	924000: Property Insurance Expense	4,167
3	Subtotal OPERATING EXPENSES	<u>(11,697,653)</u>

Notes:

⁽¹⁾ Reference AJ06.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ06 Grand Gulf Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove the effects of Grand Gulf in accordance with LPSC Order No. U-16945.

Line No.	Account and Description	Amount
1	Grand Gulf Demand Charges ⁽¹⁾	65,010,112
2	ELL's Permanent Retainer Percentage of Grand Gulf per Docket No. U-16945	18.00%
3	Disallowed Portion of Capacity Charges	<u>11,701,820</u>
4	Account 555200 Total Purchased Power Adjustment	<u>(11,701,820)</u>
5	Grand Gulf Replacement Power Insurance Charges	(23,148)
6	ELL's Permanent Retainer Percentage of Grand Gulf per Docket No. U-16945	18.00%
7	Disallowed Portion of Replacement Insurance Charges	<u>(4,167)</u>
8	Account 924000 Total Administrative & General Expense Adjustment	<u>4,167</u>

Notes:

⁽¹⁾ Total Grand Gulf demand charges. The uprate portion of the total Grand Gulf demand charges not subject to the 18% disallowance is adjusted in AJ26.

Entergy Louisiana, LLC
Formula Rate Plan
AJ07 Franchise Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to reduce local Franchise Taxes from base rates per LPSC General Order in Docket No. R-27859.

Line No.	Account and Description	Amount ⁽¹⁾
1	408154: Franchise Tax - Local	(21,004,773)
2	Subtotal OPERATING EXPENSES	<u>(21,004,773)</u>

Notes:

⁽¹⁾ Reference AJ07.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ07 Franchise Tax Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to reduce local Franchise Taxes from base rates per LPSC General Order in Docket No. R-27859.

Line No.	Account and Description	Amount
1	408154: Franchise Tax - Local ⁽¹⁾	42,009,546
2	50% recovery in base rates (Line 1 * .50)	21,004,773
3	Total Franchise Tax Adjustment	<u>(21,004,773)</u>

Notes:

⁽¹⁾ Reference EX 5.1

Entergy Louisiana, LLC
Formula Rate Plan
AJ08 Lobbying Expense Portion of Dues Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove the lobbying portion of EEI and NEI dues from expense.

Line No.	Account and Description	Amount
1	165507: Prepaid Dues - Nuc Energy Inst	(16,735)
2	Subtotal PREPAYMENTS	(16,735)

Entergy Louisiana, LLC
Formula Rate Plan
AJ09 Interest on Customer Deposits Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to reflect in expense the Interest on Customer Deposits for the Test Year Ended December 31, 2023.

Line No.	Account and Description	Amount
1	COSADJ: Interest Exp on Customer Dep	8,273,480
2	Subtotal OPERATING EXPENSES	8,273,480

Entergy Louisiana, LLC
Formula Rate Plan
AJ10 Affiliate Interest Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to reclassify ESL interest expense and ELL Revolver commitment fees from below-the-line accounts to above-the-line accounts that are included as part of the formula rate plan.

Line No.	Account and Description	Amount ⁽¹⁾
1	923000: Outside Services Employed	1,029,255
2	COSOCF: Other Credit Fees	522,092
3	Subtotal OPERATING EXPENSES	<u>1,551,347</u>

Notes:

⁽¹⁾ Reference AJ10.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ10 Affiliate Interest Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to reclassify ESL interest expense and ELL Revolver commitment fees from below-the-line accounts to above-the-line accounts that are included as part of the formula rate plan.

Line No.	Account and Description	Amount
1	COSOCF: Other Credit Fees ⁽¹⁾	522,092
2	923000: Outside Service Employed ⁽²⁾	934,436
3	<u>Calculation of Non-Regulated and DAP portion of Affiliate Interest Expense</u>	
4	River Bend Nuclear Interest Expense	(210,699)
5	Less: 30% Non-Regulated ⁽³⁾	63,210
6	Less: DAP @ 21.4317% ⁽⁴⁾	31,609
7	Total Non-Regulated and DAP	94,819
8	Total Affiliate Interest Expense Adjustment ⁽⁵⁾	1,029,255
9	Total Affiliate Interest Expense and Interest Income Adjustment ⁽⁶⁾	1,551,347

Notes:

⁽¹⁾ To reclass the commitment fees for the ELL Revolver (Account 431006).

⁽²⁾ To reclass the ESL interest/(income) billed to ELL that is recorded in accounts 430000, 431000, 419000 and 419011 to account 923000.

⁽³⁾ Line 4 * -30%

⁽⁴⁾ (Line 4 - Line 5) * -21.4317%

⁽⁵⁾ Line 2 + Line 7

⁽⁶⁾ Line 1 + Line 8

Entergy Louisiana, LLC
Formula Rate Plan
AJ11 Regulatory Debits & Credits Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove Regulatory Debits & Credits.

Line No.	Account and Description	Amount
1	456000: Other Electric Revenues	(141,337)
2	456100: Miscellaneous Revenue	(30,606,046)
3	Subtotal REVENUES	<u>(30,747,383)</u>
4	407348: Regulatory Debits	(45,816,152)
5	407351: Reg. Debit-Amort Sec ADIT Ben	(15,489,334)
6	407363: Regulatory Debits-MISO Rider	(5,070,916)
7	407365: Reg Debit-RB3/GG3 Amtz	(522,713)
8	4073CS: RegDr-ContTaxSavBen La secur	(79,390,004)
9	4073GS: RegDr-GuarTaxBen La secur	(24,000,000)
10	407403: Regulatory Credits	16,041,410
11	407448: Regulatory Credit Vidalia Tax	12,847,043
12	407462: Reg Cr Guar/Cont Svgs-K/R Sec	17,518,892
13	407463: Regulatory Credit-MISO Rider	11,647,558
14	4074GC: Reg Credit - Pelican GCC	5,500,000
15	4074GS: RegCr-GuarTaxBen La secur	5,000,000
16	4074HI: RegCR-Isaac Secure Tax Benefit	3,419,000
17	568000: Maint. Supervision & Engineer	(374,708)
18	908100: Customer assistance over/under	(827,736)
19	923000: Outside Services Employed	(1,491,654)
20	928000: Regulatory Commission Expense	(93,694)
21	930200: Miscellaneous General Expense	(308,055)
22	Subtotal OPERATING EXPENSES	<u>(101,411,062)</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ12 Waterford 3 Refueling Maintenance Cost Adjustment
Electric
For the Test Year Ended December 31, 2023

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

Line No.	Account and Description	Amount ⁽¹⁾
1	174104: Refueling Outage	(22,857,859)
2	Subtotal OTHER RATE BASE	(22,857,859)

Note:
⁽¹⁾ Reference AJ12.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ12 Waterford 3 Refueling Maintenance Cost Adjustment
Electric
For the Test Year Ended December 31, 2023

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

Line No.	Account and Description	Amount
1	Account 174104 Beginning Ending Average Balance for WF3 ⁽¹⁾	52,520,859
2	Cost of Last WF3 Refueling Outage	59,326,000
3	Percentage of Costs Allowed in Rate Base	<u>50%</u>
4	Amount Recoverable in Rate Base	<u>29,663,000</u>
5	Total Waterford 3 Refueling Maintenance Cost Adjustment (Line 4 - Line 1) ⁽²⁾	<u><u>(22,857,859)</u></u>

Note:

⁽¹⁾ Reference RB 19

⁽²⁾ ADIT Adjusted in AJ04A

Entergy Louisiana, LLC
Formula Rate Plan
AJ13 FAS 106 Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to O&M expense to reflect only pay-as-you-go FAS 106 amounts.

Line No.	Account and Description	Amount ⁽¹⁾
1	926000: Employee Pension & Benefits	12,446,874
2	Subtotal: OPERATING EXPENSES	12,446,874

Notes:

⁽¹⁾ Reference AJ13.2

**Entergy Louisiana, LLC
Formula Rate Plan
AJ13 FAS 106 Adjustment
Electric
For the Test Year Ended December 31, 2023**

Adjustment of O&M expense to reflect only pay-as-you-go FAS 106 amounts.

ELL 2023 Non-Nuclear and Nuclear					
	ELL Non-Nuclear	W3 - Nuclear	RB - Nuclear	ELL Nuclear	ELL Total
Total PAYG	14,032,106	3,387,189	2,981,619	6,368,809	20,400,914
Total FAS 106 Costs	690,288	(44,901)	(45,071)	(89,972)	600,316
FAS 106 Incremental Accrual-Total Company	13,341,818	3,432,091	3,026,690	6,458,781	19,800,599
O&M Expense Allocation/Benefit Percentage	44.90%	82.53%	82.18%		
Electric Allocation	95.46%	100.00%	100.00%		
Total Electric O&M FAS 106 Incremental Expense	5,718,496	2,832,642	2,487,360	5,320,002	11,038,498
ESL Incremental Expense	1,993,161	315,346	295,574	610,920	2,604,080
EOI Incremental Expense	-	36,573	36,555	73,128	73,128
Total FAS 106 Incremental Accrual-Electric Only	7,711,656	3,184,561	2,819,488	6,004,050	13,715,706
Less 30% Non-Regulated Portion	-	-	(845,847)	(845,847)	(845,847)
Less 21.4317% LA DAP Portion ⁽¹⁾	-	-	(422,985)	(422,985)	(422,985)
Net Electric O&M FAS 106 Incremental Accrual	7,711,656	3,184,561	1,550,657	4,735,218	12,446,874
Adjustment to Account 926000 to reflect only Pay-As-You-Go.	7,711,656			4,735,218	12,446,874

Notes:

⁽¹⁾ The LA DAP value is calculated by taking the total electric only River Bend incremental accrual less the 30% Non-Regulated portion and applying 21.4317%.

Entergy Louisiana, LLC
Formula Rate Plan
AJ14 Working Cash Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to calculate the working cash requirement.

Line No.	Account and Description	Amount ⁽¹⁾
1	RRC000: Rate Base Adj-Cash Working Cap	(82,372,165)
2		Total
		<u>(82,372,165)</u>

Notes:

⁽¹⁾ Reference AJ14.3

Entergy Louisiana, LLC
Formula Rate Plan
AJ14 Working Cash Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to calculate the working cash requirement.

Line No.	Descriptions	Cash Amount ⁽¹⁾	Working Cash Days in Test Year	Average Daily Cash ⁽²⁾	Net Lag Days ⁽³⁾	Working Cash ⁽⁴⁾
		(a)	(b)	(c)	(d)	(e)
1	Total Cash Working Capital					
2	Taxes Other Than Income Taxes					
3	408.105 Taxes Other Than Inc - Util Op	602,963	365	1,652	-	-
4	408.110 Employment Taxes	6,077,019	365	16,649	37	617,692
5	408.110 Employment Taxes - Esi	19,943,036	365	54,638	5	295,048
6	408.122 Excise Tax - State	176,123	365	483	(67)	(32,329)
7	408.122 Excise Tax - ESI	239	365	1	5	4
8	408.123 Excise Tax - Federal	118,011	365	323	(66)	(21,371)
9	408.123 Excise Tax - Federal - ESI	235	365	1	5	3
10	408.142 Ad Valorem Tax	152,080,374	365	416,659	(143)	(59,582,174)
11	408.142 Ad Valorem Tax - Esi	3,041,118	365	8,332	5	44,992
12	408.152 Franchise Tax-State (Tx Tax)	(117)	365	(0)	5	(2)
13	408.152 Franchise Tax-State (La Tax)	117	365	0	5	2
14	408.152 Franchise Tax-State - Esi	117	365	0	5	2
15	408.154 Franchise Tax-Local	22,089,646	365	60,520	(25)	(1,506,937)
16	408.155 Franchise Tax-State-Ms	(0)	365	(0)	5	(0)
17	408.156 Franchise Tax-State-Ar	150	365	0	5	2
18	408.158 Franchise Tax - Louisiana	(0)	365	(0)	5	(0)
19	408.164 Gross Receipts & Sales Tax	48,290	365	132	4	569
20	408.165 Occupational License Tax	(695)	365	(2)	(203)	386
21	408.165 City Occupation Tax - Esi	695	365	2	5	10
22	408.174 Inspection & Supervision Fee	3,959,723	365	10,849	(97)	(1,056,649)
23	408.155 Franchise Tax-State-Ms - ESI	(3,595)	365	(10)	5	(53)
24	408.156 Franchise Tax-State-Ar - ESI	119	365	0	5	2
25	408.158 Franchise Tax - Louisiana - ESI	(13,807)	365	(38)	5	(204)
26	408.165 City Occupation Tax	722,780	365	1,980	(203)	(401,984)
27	Subtotal Taxes Other Than Income Taxes	208,842,540	8,760	572,171		(61,642,994)
28	Current Income Taxes					
29	State Taxes	61,695,020	365	169,027	1	169,027
30	Federal Taxes	158,422,387	365	434,034	0	86,807
31	Subtotal Current Income Taxes	220,117,407	730	603,061		255,834
32	O&M Excluding Recoverables					
33	Payroll					
34	Direct Payroll	87,280,185	365	239,124	16	3,778,156
35	Direct-Fuel	6,925	365	19	16	300
36	Fuel					
37	Coal	15,294,829	365	41,904	22	938,642
38	Oil	2,072,892	365	5,679	29	164,128
39	Gas	818,071,061	365	2,241,291	4	7,844,517
40	Nuclear	64,237,112	365	175,992	(35)	(6,194,921)
41	Fuel (Not Reconciled)	0	365	0	-	-
42	MISO Payments					
43	MISO Monthly Payments	30,302,314	365	83,020	12	1,021,146
44	Recoverable Allowances (A/C 509)	4,297	365	12	39	459
45	Eligible Purchased Power Total					
46	Cogeneration Eligible	4,641,045	365	12,715	(3)	(36,874)
47	MSS-4 Eligible	6,171,670	365	16,909	(20)	(333,101)
48	SERI Eligible	11,019,159	365	30,189	11	326,046
49	Eligible Purchased Power (Not Reconciled)	0	365	0	6	0
50	PPA Eligible	149,714,021	365	410,175	6	2,584,105
51	Toledo Bend / Murray Hydro Eligible	103,301,351	365	283,017	7	1,924,518
52	MISO Weekly Payments Eligible	197,044,278	365	539,847	25	13,496,183
53	Other Eligible	-	365	-	(10)	-
54	Entergy Services, Inc.	611,381,350	365	1,675,017	5	9,045,094
55	Other O&M	253,755,033	365	695,219	(10)	(6,743,627)

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

AJ14.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ14 Working Cash Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to calculate the working cash requirement.

Line No.	Descriptions	Cash Amount ⁽¹⁾	Working Cash Days in Test Year	Average Daily Cash ⁽²⁾	Net Lag Days ⁽³⁾	Working Cash ⁽⁴⁾
		(a)	(b)	(c)	(d)	(e)
56	Non-recoverable Purchased Power Total					
57	MSS-4 Non-recoverable	34,113,327	365	93,461	(20)	(1,841,185)
58	SERI Non-recoverable	53,308,292	365	146,050	11	1,577,341
59	Non-Recoverable Purchased Power (Not Reconciled)	0	365	0	-	-
60	PPA Non-recoverable	86,820,554	365	237,865	6	1,498,547
61	Toledo Bend / Murray Hydro Non-recoverable	(12,770,038)	365	(34,986)	7	(237,908)
62	MISO Weekly Payments Non-recoverable	10,586,631	365	29,004	25	725,112
63	Other Non-recoverable	(49,148)	365	(135)	(10)	1,306
64	Big Cajun	20,704,067	365	56,723	(4)	(249,583)
65	Purchased Power Total					
66	MISO Monthly Payments	-	365	-	-	-
67	Subtotal O&M Excluding Recoverables	<u>2,547,011,210</u>	<u>10,220</u>	<u>6,978,113</u>		<u>29,288,401</u>
68	Interest Expense	354,243,111	365	970,529	(52)	(50,273,406)
69	Total Cash Working Capital ⁽⁵⁾	<u><u>3,330,214,267</u></u>	<u><u>20,075</u></u>	<u><u>9,123,875</u></u>		<u><u>(82,372,165)</u></u>

Notes:

⁽¹⁾ Reference AJ14.4, Column (d)

⁽²⁾ Column (a) / Column (b)

⁽³⁾ Reference AJ14.6, Column (e)

⁽⁴⁾ Column (c) * Column (d)

⁽⁵⁾ Line 27 + Line 31 + Line 67 + Line 68

Entergy Louisiana, LLC
Formula Rate Plan
AJ14 Working Cash Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to calculate the working cash requirement.

Line No.	Descriptions	Expense Amount	Reclassifications ⁽²⁾	Expense Adjustments ⁽²⁾	Cash Amount ⁽¹⁾	Working Cash
		(a)	(b)	(c)	(d)	(e)
1	Total Cash Working Capital					
2	Taxes Other Than Income Taxes					
3	408.105 Taxes Other Than Inc - Util Op ⁽³⁾	602,963	-	-	602,963	-
4	408.110 Employment Taxes ⁽⁴⁾	6,069,109	-	7,910	6,077,019	617,692
5	408.110 Employment Taxes - Esi ⁽²⁾	19,943,036	-	-	19,943,036	295,048
6	408.122 Excise Tax - State ⁽⁵⁾	176,123	-	-	176,123	(32,329)
7	408.122 Excise Tax - ESI ⁽²⁾	239	-	-	239	4
8	408.123 Excise Tax - Federal ⁽⁵⁾	118,011	-	-	118,011	(21,371)
9	408.123 Excise Tax - Federal - ESI ⁽²⁾	235	-	-	235	3
10	408.142 Ad Valorem Tax ⁽⁶⁾	153,015,651	-	(935,278)	152,080,374	(59,582,174)
11	408.142 Ad Valorem Tax - Esi ⁽²⁾	3,041,118	-	-	3,041,118	44,992
12	408.152 Franchise Tax-State (Tx Tax) ⁽⁷⁾	(117)	-	-	(117)	(2)
13	408.152 Franchise Tax-State (La Tax) ⁽⁷⁾	117	-	-	117	2
14	408.152 Franchise Tax-State - Esi ⁽²⁾	117	-	-	117	2
15	408.154 Franchise Tax-Local ⁽⁸⁾	22,089,646	-	-	22,089,646	(1,506,937)
16	408.155 Franchise Tax-State-Ms ⁽⁷⁾	(0)	-	-	(0)	(0)
17	408.156 Franchise Tax-State-Ar ⁽⁷⁾	150	-	-	150	2
18	408.158 Franchise Tax - Louisiana ⁽⁷⁾	(0)	-	-	(0)	(0)
19	408.164 Gross Receipts & Sales Tax ⁽⁹⁾	48,290	-	-	48,290	569
20	408.165 Occupational License Tax ⁽²⁾	(695)	-	-	(695)	386
21	408.165 City Occupation Tax - Esi ⁽²⁾	695	-	-	695	10
22	408.174 Inspection & Supervision Fee ⁽¹⁰⁾	3,959,723	-	-	3,959,723	(1,056,649)
23	408.155 Franchise Tax-State-Ms - ESI ⁽²⁾	(3,595)	-	-	(3,595)	(53)
24	408.156 Franchise Tax-State-Ar - ESI ⁽²⁾	119	-	-	119	2
25	408.158 Franchise Tax - Louisiana - ESI ⁽²⁾	(13,807)	-	-	(13,807)	(204)
26	408.165 City Occupation Tax ⁽⁷⁾	722,780	-	-	722,780	(401,984)
27	Subtotal Taxes Other Than Income Taxes	209,769,908	-	(927,368)	208,842,540	(61,642,994)
28	Current Income Taxes					
29	State Taxes ⁽¹¹⁾	61,695,020	-	-	61,695,020	169,027
30	Federal Taxes ⁽¹¹⁾	158,422,387	-	-	158,422,387	86,807
31	Subtotal Current Income Taxes	220,117,407	-	-	220,117,407	255,834
32	O&M Excluding Recoverables					
33	Payroll					
34	Direct Payroll ⁽²⁾	87,280,185	-	-	87,280,185	3,778,156
35	Direct-Fuel	-	6,925	-	6,925	300
36	Fuel					
37	Coal ⁽²⁾	27,282,737	(11,987,908)	-	15,294,829	938,642
38	Oil ⁽²⁾	1,954,158	118,734	-	2,072,892	164,128
39	Gas ⁽²⁾	818,417,850	(346,789)	-	818,071,061	7,844,517
40	Nuclear ⁽²⁾	73,337,819	-	(9,100,707)	64,237,112	(6,194,921)
41	Fuel (Not Reconciled)	0	-	-	0	-
42	MISO Payments					
43	MISO Monthly Payments	-	30,302,314	-	30,302,314	1,021,146
44	Recoverable Allowances (AJC 509) ⁽²⁾	4,361	(63)	-	4,297	459
45	Eligible Purchased Power Total					
46	Cogeneration Eligible ⁽²⁾	4,641,045	-	-	4,641,045	(36,874)
47	MSS-4 Eligible ⁽²⁾	6,171,670	-	-	6,171,670	(333,101)
48	SERI Eligible ⁽²⁾	10,046,715	-	972,444	11,019,159	326,046
49	Eligible Purchased Power (Not Reconciled)	0	-	-	0	0
50	PPA Eligible ⁽²⁾	149,714,021	-	-	149,714,021	2,584,105
51	Toledo Bend / Murray Hydro Eligible ⁽²⁾	103,301,351	-	-	103,301,351	1,924,518
52	MISO Weekly Payments Eligible ⁽²⁾	197,044,278	-	-	197,044,278	13,496,183
53	Other Eligible	-	-	-	-	-
54	Entergy Services, Inc. ⁽²⁾	287,500,467	323,880,883	-	611,381,350	9,045,094
55	Other O&M	645,289,472	(362,678,164)	(28,856,275)	253,755,033	(6,743,627)
56	Non-recoverable Purchased Power Total					
57	MSS-4 Non-recoverable ⁽²⁾	34,113,327	-	-	34,113,327	(1,841,185)
58	SERI Non-recoverable ⁽²⁾	65,010,112	-	(11,701,820)	53,308,292	1,577,341
59	Non-Recoverable Purchased Power (Not Reconciled)	0	-	-	0	-
60	PPA Non-recoverable ⁽²⁾	86,820,554	-	-	86,820,554	1,498,547
61	Toledo Bend / Murray Hydro Non-recoverable ⁽²⁾	(12,770,038)	-	-	(12,770,038)	(237,908)
62	MISO Weekly Payments Non-recoverable ⁽²⁾	10,586,631	-	-	10,586,631	725,112
63	Other Non-recoverable ⁽²⁾	(49,148)	-	-	(49,148)	1,306
64	Big Cajun	-	20,704,067	-	20,704,067	(249,583)
65	Purchased Power Total					
66	MISO Monthly Payments	-	-	-	-	-
67	Subtotal O&M Excluding Recoverables	2,595,697,567	0	(48,686,357)	2,547,011,210	29,288,401
68	Interest Expense ⁽¹²⁾	354,243,111	-	-	354,243,111	(50,273,406)
69	Total Cash Working Capital	3,379,827,993	0	(49,613,725)	3,330,214,267	(82,372,165)

Notes:

⁽¹⁾ Column (a) + Column (b) + Column (c)

⁽²⁾ Reference AJ14.5

⁽³⁾ EX05 + AJ34

⁽⁴⁾ EX05 + AJ01C + AJ19 + AJ22 + AJ23 + AJ31 + AJ37 + AJ42 + AJ50 + AJ14.5

⁽⁵⁾ EX05 + AJ31 + AJ14.5

⁽⁶⁾ EX05 + AJ31 + AJ38 + AJ14.5

⁽⁷⁾ EX05 + AJ31

⁽⁸⁾ EX05 + AJ01B + AJ07

⁽⁹⁾ EX05

⁽¹⁰⁾ EX05 + AJ01B

⁽¹¹⁾ Reference Attachment B, Page 3 (Adjusted Amount)

⁽¹²⁾ Reference AJ03

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

AJ14.4

Entergy Louisiana, LLC
Formula Rate Plan
AJ14 Working Cash Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to calculate the working cash requirement.

Line No.	Description	Expense Reclasses					Expense Adjustments						
		Payroll ⁽¹⁾ (a)	ESI ⁽²⁾ (b)	Fuel ⁽³⁾ (c)	Big Cajun ⁽⁴⁾ (d)	Total (e)	M&S ⁽⁵⁾ (f)	Prepayments ⁽⁶⁾ (g)	Non-Reg Nuclear/DOE Credits ⁽⁷⁾ (h)	Grand Gulf ⁽⁸⁾ (i)	Energy Efficiency ⁽⁹⁾ (k)	Amortization of Reg Assets ⁽¹⁰⁾ (m)	Total (n)
O&M													
1	Total Payroll	(374,780,653)				(374,780,653)							
2	Direct-Other	87,280,185				87,280,185							
3	Direct-Fuel	6,925				6,925							
4	Fuel			(1,575,627,442)		(1,575,627,442)							
5	Coal			27,282,737	(11,987,908)	15,294,829							
6	Oil	(6,925)		1,954,158	125,659	2,072,892							
7	Gas			818,417,850	(346,789)	818,071,061							
8	Nuclear			73,337,819		73,337,819			(9,100,707)			(9,100,707)	
9	NOX			4,361	(63)	4,297							
10	Purchased Power-SERI			75,056,827		75,056,827			(10,729,376)			(10,729,376)	
11	Purchased Power - PPA			236,534,575		236,534,575							
12	Purchased Power-Toledo Murray Hydro NON-ISB			90,531,314		90,531,314							
13	Purchased Power-COGEN			4,641,045		4,641,045							
14	Purchased Power-MSS4			40,284,997		40,284,997							
15	Other Fuel			(49,148)		(49,148)							
16	Entergy Services, Inc. (Affiliate)	287,500,467	323,880,883			611,381,350							
17	Big Cajun				20,704,067	20,704,067							
18	Other O&M		(323,880,883)	(30,302,314)	(8,494,967)	(362,678,164)	(19,205,970)	(27,916,197)		19,859,296	(1,593,403)	(28,856,275)	
19	MISO Monthly			30,302,314		30,302,314							
20	MISO Weekly			207,630,910		207,630,910							
21	Taxes Other Than Income Taxes												
22	Taxes Other Than Inc-Util Op												
23	Taxes Other Than Inc-Util Op - ESI	408105											
24	Employment Taxes		(19,943,036)			(19,943,036)				7,910		7,910	
25	Employment Taxes - ESI	408110	19,943,036			19,943,036							
26	Excise Tax State		(239)			(239)							
27	Excise Tax State - ESI	408122	239			239							
28	Excise Tax Federal		(235)			(235)							
29	Excise Tax Federal - ESI	408123	235			235							
30	Franchise Tax - State		17,165			17,165							
31	Franchise Tax - State - ESI	408152	(17,165)			(17,165)							
32	Ad Valorem Tax		(3,041,118)			(3,041,118)		(935,278)				(935,278)	
33	Ad Valorem Tax - ESI	408142	3,041,118			3,041,118							
34	City Occupation Tax		(695)			(695)							
35	City Occupation Tax - ESI	408165	695			695							
34	Total	-	-	-	-	0	(19,205,970)	(28,851,474)	(9,100,707)	(10,729,376)	19,867,205	(1,593,403)	(49,613,725)

Notes:

- ⁽¹⁾ Per book Payroll plus AJ22 and AJ31 for Total Adjusted Payroll, by Direct vs Indirect
- ⁽²⁾ Per book Affiliate plus Adjustments identified as Affiliate (AJ10, AJ13, A23, and AJ31)
- ⁽³⁾ Reference EX1 and AJ01C.2 - AJ01C.6
- ⁽⁴⁾ Annual Big Cajun expense
- ⁽⁵⁾ Remove M&S expense included in Rate Base
- ⁽⁶⁾ Remove Prepayment expense included in Rate Base
- ⁽⁷⁾ Reference AJ39 for the non-regulated nuclear fuel costs of (\$9M)
- ⁽⁸⁾ Represents the disallowed portion of Grand Gulf of (\$11,701,820) and the uprate portion of total Grand Gulf demand charges not subject to the 18% disallowance in AJ26.2 on line 3 of \$972,444
- ⁽⁹⁾ Reference AJ50
- ⁽¹⁰⁾ Non-Cash Amortization Expense of Allowable Deferrals, reference AJ49

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

Entergy Louisiana, LLC
Formula Rate Plan
AJ14 Working Cash Adjustment - Lead Lag Study Results⁽¹⁾
Electric
For the Test Year Ending December 31, 2022

Line No.	Description	Revenue Lag Days	Expense Lag Days	Net Lag
[a]	[b]	[c]	[d]	[e]
1	Fuel & Purchased Power			
2	Fuel			
3	Coal	39.5	17.1	22.4
4	Oil	39.5	10.6	28.9
5	Gas	39.5	36.0	3.5
6	Nuclear	39.5	74.7	(35.2)
7	Purchased Power			
8	Cogeneration	39.5	42.4	(2.9)
9	MSS-4 Like	39.5	59.2	(19.7)
10	SERI	39.5	28.7	10.8
11	PPA	39.5	33.2	6.3
13	Toledo/Murray Hydro	39.5	32.7	6.8
14	MISO			
15	MISO Weekly Payments	39.5	14.5	25.0
16	MISO Monthly Payments	39.5	27.2	12.3
17	Operation & Maintenance Expense			
18	Total Payroll	39.5	23.7	15.8
19	Entergy Services, LLC (Affiliate)	39.5	34.1	5.4
20	Other O&M	39.5	49.2	(9.7)
21	Big Cajun	39.5	43.9	(4.4)
22	Taxes Other Than Income Taxes			
23	Payroll-Related Taxes	39.5	2.4	37.1
24	State Excise Tax	39.5	106.5	(67.0)
25	State Excise Tax (ESL)	39.5	34.1	5.4
26	Federal Excise (Highway Use) Tax	39.5	105.6	(66.1)
27	Federal Excise (Highway Use) Tax (ESL)	39.5	34.1	5.4
28	Property (Ad Valorem) Taxes	39.5	182.5	(143.0)
29	Property (Ad Valorem) Taxes (ESL)	39.5	34.1	5.4
30	State Franchise Tax	39.5	34.1	5.4
31	State Franchise Tax (ESL)	39.5	34.1	5.4
32	Local Franchise Requirement (Louisiana Franchise Tax)	39.5	64.4	(24.9)
33	Sales and Use Tax (Gross Receipts and Sales Tax)	39.5	35.2	4.3
34	Occupational License Fee	39.5	242.5	(203.0)
35	Occupational License Fee (City Occupation Tax) (ESL)	39.5	34.1	5.4
36	Inspection and Supervision Fees (Regulatory)	39.5	136.9	(97.4)
37	Current Income Taxes			
38	Federal	39.5	39.3	0.2
39	State	39.5	38.5	1.0
40	Other Financing Activities			
41	Interest Expense	39.5	91.3	(51.8)

Notes:

⁽¹⁾ The calculation of cash working capital included in rate base for Test Year 2023 shall utilize the lead / lag study performed in support of ELL's Cost of Service as provided in Exhibit KFG-2 to the Direct Testimony of Ken Gallagher filed Docket No. U-36959.

Entergy Louisiana, LLC
Formula Rate Plan
AJ16 Unfunded Pension Adjustment
Electric
For the Test Year Ended December 31, 2023

Elimination of SFAS 158, and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions.

Line No.	Account and Description	Amount ⁽¹⁾
1	242309: Non-QualPenFundedStats -Curr	49,331
2	253012: PensionLiab-Funded Status	351,937,033
3	253013: Supplemental Pension Plan	1,045,685
4	Subtotal UNFUNDED PENSION	353,032,049
5	1823S0: RegAsset Qual Pen SettExpDef	3,631,737
6	1823S1: Pension Settlement Deferral	28,419,516
7	1823S2: Pension Settlement Deferral 22	29,545,541
8	1823S3: Pension Settlement Deferral 23	11,093,622
9	Subtotal REGULATORY ASSETS AND LIABILITIES	72,690,417

Notes:

⁽¹⁾ Reference AJ16.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ16 Unfunded Pension Adjustment
Electric
For the Test Year Ended December 31, 2023

Elimination of SFAS 158, and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions.

Line No.	Account and Description	Amount
1	<u>Per Book Total Company Pension Liability Including SFAS 158:</u>	
2	Account 242309 Non-Qualified Pension SFAS 158	(246,462)
3	Account 253012 Pension Liab-Funded Status	(167,710,364)
4	Account 253013 Supplemental Pension Plan	(1,639,055)
5	Total Company Per Books ⁽¹⁾⁽²⁾	<u>(169,595,880)</u>
6	<u>Adjustment to Eliminate Total Company SFAS 158:</u>	
7	Account 253012 Pension Liab-Funded Status	398,038,587
8	Account 253013 Supplemental Pension Plan	897,197
9	Total Adjustment to Eliminate Total Company SFAS 158	<u>398,935,785</u>
10	<u>Net Total Company Unfunded Pension Excluding SFAS 158:</u>	
11	Account 242309 Non-Qualified Pension SFAS 158	(246,462)
12	Account 253012 Pension Liab-Funded Status	230,328,224
13	Account 253013 Supplemental Pension Plan	(741,857)
14	Total Company Excluding SFAS 158	<u>229,339,905</u>
15	<u>Adjustment to Eliminate 30% Unregulated/DAP/Steam/Gas portion</u>	
16	<u>of Unfunded Pension Excluding SFAS 158:</u>	
17	Account 242309 Non-Qualified Pension SFAS 158	49,331
18	Account 253012 Pension Liab-Funded Status	(46,101,554)
19	Account 253013 Supplemental Pension Plan	148,487
20	Total Adjustment to Eliminate Non-Electric and Unregulated Amounts	<u>(45,903,736)</u>
21	<u>Summary of Adjustment by Account:</u>	
22	Account 242309 Non-Qualified Pension SFAS 158	49,331
23	Account 253012 Pension Liab-Funded Status	351,937,033
24	Account 253013 Supplemental Pension Plan	1,045,685
25	1823S0: RegAsset Qual Pen SettExpDef	3,631,737
26	1823S1: Pension Settlement Deferral	28,419,516
27	1823S2: Pension Settlement Deferral 22	29,545,541
28	1823S3: Pension Settlement Deferral 23	11,093,622
29	Total Adjustment By Account	<u>425,722,466</u>

Notes:

⁽¹⁾ Beginning/Ending Average Balance

⁽²⁾ Reference RB 14

Entergy Louisiana, LLC
Formula Rate Plan
AJ17 Construction Work in Progress Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to Rate Base to include eligible Construction Work in Progress.

Line No.	Account and Description	Amount ⁽¹⁾
1	107000: Constr. Work In Progress	22,465,728
2	Subtotal CONSTRUCTION WORK IN PROGRESS	22,465,728

Notes:

⁽¹⁾Reference AJ17.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ17 Construction Work in Progress Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to Rate Base to include eligible Construction Work in Progress.

CWIP Adjustment Summary

	<u>Exclude</u>	<u>Include</u>	<u>Total</u>
1. Not eligible for AFUDC as of 12/31/2023	84,445,136	20,162,539	104,607,675
2. Eligible For AFUDC			
Not Eligible: Exclusions or Projects Still Open	28,230,571.49		28,230,571
Not Eligible: Placed into Service beyond TY	248,753,202.32		248,753,202
Not Eligible: Entered into System beyond TY	252,737,426.41		252,737,426
Placed Into Service in TY and Closed in Jan or Feb '24		4,606,377	4,606,377
	<u>529,721,200</u>	<u>4,606,377</u>	<u>534,327,577</u>
Total CWIP	<u>614,166,336</u>	<u>24,768,916</u>	<u>638,935,252</u>

Calculation of Adjustment

1. CWIP not eligible for AFUDC	<u>20,162,539</u>
2. CWIP with AFUDC that should have closed to PIS by 12/31/23:	
Beginning balance 12/31/2022	-
Ending balance 12/31/2023	<u>4,606,377</u>
B/E Avg	<u>2,303,189</u>
Total to include in adjustment	<u>22,465,728</u>

Determinations Made to Include in Recovery:

For Projects Not Eligible for AFUDC:

Projects are recoverable if they are not reimbursable, cancelled, suspended or minor additions and they do not have a future In Service date or relate to major storms.

For Projects Eligible for AFUDC:

Projects are recoverable if they were placed in-service (i.e., operational) and entered into the system before the test year-end but were not transferred from CWIP to plant in-service in the accounting system within the test year (and subsequently transferred within the

Entergy Louisiana, LLC
Formula Rate Plan
AJ18 Other Adjustments
Electric
For the Test Year Ended December 31, 2023

Removal of lost forfeited discounts revenue that was recovered in rider SCO-I.

Line No.	Account and Description	Amount
1	450000: Forfeited Discounts	(5,130,461)
2	Subtotal REVENUES	(5,130,461)

Entergy Louisiana, LLC
Formula Rate Plan
AJ19 Image Advertising Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove expenses associated with Image Advertising.

Line No.	Account and Description	Amount
1	408110: Employment Taxes	0
2	920000: Adm & General Salaries	46
3	930100: General Advertising Expenses ⁽¹⁾	<u>(1,142,658)</u>
4	Subtotal OPERATING EXPENSES	<u><u>(1,142,611)</u></u>

Notes:

⁽¹⁾ Reference AJ19.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ19 Image Advertising Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove expenses associated with Image Advertising.

Line No.	Account and Description	Amount
1	930100: General Advertising Expenses	(1,143,818)
2	<u>Calculation of Non-Regulated and DAP portion of Image Advertising</u>	
3	River Bend Nuclear Image Advertising	(2,579)
4	Less: 30% Non-Regulated ⁽¹⁾	774
5	Less: DAP @ 21.4317% ⁽²⁾	387
6	Total Non-Regulated and DAP ⁽³⁾⁽⁴⁾	1,161
7	Account 930100 Adjustment ⁽⁵⁾	<u>(1,142,658)</u>

Notes:

⁽¹⁾ Line 3 * 30%

⁽²⁾ (Line 3 + Line 4) * 21.4317%

⁽³⁾ Line 4 + Line 5

⁽⁴⁾ Reference Workpaper AJ31 - This amount is eliminated in the DAP and Nuclear Non-Regulated adjustment.

⁽⁵⁾ (Line 1 + Line 6)

**Entergy Louisiana, LLC
Formula Rate Plan
AJ20 Club Dues and Financial Counseling
Electric
For the Test Year Ended December 31, 2023**

Adjustment to eliminate costs related to Club Dues and Financial Counseling.

Line No.	Account and Description	Amount
---------------------	--------------------------------	---------------

All club dues and financial counseling expenses were recorded in below
the line accounts; therefore no adjustment is necessary.

Entergy Louisiana, LLC
Formula Rate Plan
AJ21 ARO Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove ARO related rate base and expenses.

Line No.	Account and Description	Amount
1	101060: Asset Retirement Obligat Asset ⁽¹⁾	(473,668,543)
2	101061: ARO Asset-Fossil Steam Product ⁽¹⁾	(1,513,237)
3	101065: ARO Asset - Coal Combustion ⁽¹⁾	(3,735,058)
4	Subtotal PLANT IN SERVICE	<u>(478,916,838)</u>
5	108100: Accumulated Depr - Aro Assets ⁽²⁾	173,735,946
6	108110: AccumDeprec-ARO Asset-Fossil S ⁽²⁾	1,389,116
7	108114: Accum Deprec - ARO Asset-Coal ⁽²⁾	547,989
8	108260: AccDep-Removal-Fossil-Contra ⁽²⁾	(6,767,943)
9	108264: ACCDEP-Removal - Coal - Contra ⁽²⁾	(545,645)
10	Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	<u>168,359,464</u>
11	403110: Depr Expense - Aro Assets ⁽³⁾	(13,817,175)
12	403113: DEP EXP-REMOV-COAL CONTRA ⁽³⁾	69,651
13	403114: DEPREC EXP ARO ASSET-COAL ⁽³⁾	(292,203)
14	403115: Dep Exp-Remov-Fos Steam Contra ⁽³⁾	339,592
15	403116: Deprec Exp ARO Asset-Fossil ⁽³⁾	(10,266)
16	407350: Regulatory Debits - Aro ⁽⁴⁾	(1,473,195)
17	407410: Regulatory Credit - Aro ⁽⁴⁾	61,389,499
18	407425: Reg Credit-ARO-Other Removal ⁽⁴⁾	1,637,018
19	411104: Accretion Exp - ARO Asset-Coal ⁽³⁾	(244,015)
20	411105: Accretion Expense - Aro ⁽³⁾	(56,179,649)
21	411106: Accretion exp.-rate recov amt. ⁽³⁾	(18,038,914)
22	411107: Accretion Exp-ARO Asset-Fossil ⁽³⁾	(1,499,777)
23	Subtotal OPERATING EXPENSES	<u>(28,119,433)</u>

Notes:

⁽¹⁾ Reference RB 1.1

⁽²⁾ Reference RB 2.1

⁽³⁾ Reference EX 3.1

⁽⁴⁾ Reference EX 4.1

Entergy Louisiana, LLC
Formula Rate Plan
AJ22 Incentive Compensation Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove long term incentive plan, equity awards, and restricted share awards from A&G expense.

Line No.	Account and Description	Amount ⁽¹⁾
1	408110: Employment Taxes	(123,315)
2	920000: Adm & General Salaries	(5,247,450)
3	Subtotal OPERATING EXPENSES	<u>(5,370,765)</u>

Notes:

⁽¹⁾ Reference AJ22.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ22 Incentive Compensation Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove long term incentive plan, equity awards, and restricted share awards from A&G expense.

Line No.	Account and Description	Amount
1	Incentive Compensation	(5,614,639)
2	<u>Calculation of Non-Regulated and DAP portion of Incentive Compensation</u>	
3	River Bend Nuclear Incentive Compensation Total	(815,936)
4	Less: 30% Non-Regulated ⁽¹⁾	244,781
5	Less: DAP @ 21.4317% ⁽²⁾	122,408
6	Total Non-Regulated and DAP ⁽³⁾⁽⁴⁾	<u>367,189</u>
7	Incentive Compensation Adjustment ⁽⁵⁾	<u><u>(5,247,450)</u></u>
8	Employment Tax Adjustment ⁽⁶⁾	<u><u>(123,315)</u></u>

Notes:

⁽¹⁾ Line 3 * 30%

⁽²⁾ (Line 3 + Line 4) * 21.4317%

⁽³⁾ Line 4 + Line 5

⁽⁴⁾ Reference Workpaper AJ31 - This amount is being eliminated in the DAP and Nuclear Non-Regulated adjustment.

⁽⁵⁾ Line 1 + Line 6

⁽⁶⁾ Line 7 * 2.35% (FICA)

Entergy Louisiana, LLC
Formula Rate Plan
AJ23 Stock Options Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove stock options from O&M expense.

Line No.	Account and Description	Amount ⁽¹⁾
1	408110: Employment Taxes	(21,385)
2	517000: Operation, Supervision & Engr	(40)
3	571000: Maint Of Overhead Lines	(0)
4	926000: Employee Pension & Benefits	(1,474,766)
5	Subtotal OPERATING EXPENSES	(1,496,191)

Notes:

⁽¹⁾ Reference AJ23.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ23 Stock Options Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove stock options from O&M expense.

Line No.	Description	Amount
1	Stock Options	(1,563,064)
2	<u>Calculation of Non-Regulated, DAP, and MSS4 portion of Stock Options</u>	
3	River Bend Nuclear Stock Options Total	(118,068)
4	Less: 30% Non-Regulated ⁽¹⁾	35,420
5	Less: DAP @ 21.4317% ⁽²⁾	17,713
6	Less: MSS4 Credit ⁽³⁾	35,125
7	Total ⁽⁴⁾	<u>88,258</u>
8	Total Stock Options Adjustment ⁽⁵⁾	<u>(1,474,806)</u>
9	Employment Taxes ⁽⁶⁾	<u>(21,385)</u>

Notes:

⁽¹⁾ Line 3 * -30%

⁽²⁾ (Line 3 + Line 4) * -21.4317%

⁽³⁾ (Line 3 + Line 4) * -42.5% (MSS4 Credit)

⁽⁴⁾ Line 4 + Line 5 + Line 6

⁽⁵⁾ Line 1 + Line 7

⁽⁶⁾ Line 8 * 1.45% (Medicare Tax Withholding Rate)

Entergy Louisiana, LLC
Formula Rate Plan
AJ24 Distribution Recovery Mechanism (DRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to include Distribution capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2024 through August 31, 2024). Adjustment will also realign the August 2023 DRM amounts and add/remove to the bandwidth calculation

Line No.	Account and Description	Amount
1	1010AM: Electric Plant In Service ⁽¹⁾	16,666,667
2	Subtotal PLANT IN SERVICE	<u>16,666,667</u>
3	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	(500,000)
4	Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	<u>(500,000)</u>
5	4030AM: Depreciation Expense ⁽¹⁾	(3,500,000)
6	Subtotal OPERATING EXPENSES	<u>(3,500,000)</u>
7	REVOTH: Sales Revenue ⁽²⁾⁽³⁾	40,310,175
8	Subtotal OTHER REVENUE DRM	<u>40,310,175</u>
9	REVOTH: Sales Revenue ⁽³⁾⁽⁴⁾	6,004,668
10	Subtotal DRM REV REQUIREMENT TRUE UP	<u>6,004,668</u>

Notes:

⁽¹⁾ Reference AJ24.2

⁽²⁾ Reference AJ24.6

⁽³⁾ Amounts shown are included outside bandwidth calculation.

⁽⁴⁾ One-time Customer Credit from 2022 FRP filing removed from rates through the DRM revenue requirement referenced in AJ24.7

Entergy Louisiana, LLC
Formula Rate Plan
AJ24 Distribution Recovery Mechanism (DRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to include Distribution capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2024 through August 31, 2024). Adjustment will also realign the August 2023 DRM amounts and add/remove to the bandwidth calculation.

Line No.	Description	Account and Description	TY2023	Filing Year 2024	Amount
DRM Revenue Requirement					
1	Plant In Service	AJ24.3	116,666,667	233,333,333	350,000,000
2	Accumulated Depreciation ⁽¹⁾	AJ24.3	(3,500,000)	(7,000,000)	(10,500,000)
3	Rate Base (Ln1 + Ln2)		113,166,667	226,333,333	339,500,000
4	Return On (BRORB) @ 8.63% ⁽²⁾	AJ24.3 & COC	9,764,238	19,528,476	29,292,714
5	Return Of DRM Depreciation Expense ⁽¹⁾	AJ24.3	3,500,000	7,000,000	10,500,000
6	Total		13,264,238	26,528,476	39,792,714
7	Revenue Related Expense Factor	MD 1	1.0130	1.0130	1.0130
8	DRM Revenue Requirement		13,436,725	26,873,450	40,310,175
Add/Remove From Bandwidth Calculation					
9	Plant In Service	AJ24.3	16,666,667	N/A	16,666,667
10	Accumulated Depreciation ⁽¹⁾	AJ24.3	(500,000)	N/A	(500,000)
11	Rate Base (Ln10 + Ln11)		16,166,667		16,166,667
12	Return Of DRM Depreciation ⁽¹⁾	AJ24.3	(3,500,000)		(3,500,000)

Notes:

⁽¹⁾ FRP Tariff Section 3.G prescribes a set depreciation rate of 3%

⁽²⁾ Reference COC 1 line 15, column E

Entergy Louisiana, LLC
Formula Rate Plan
AJ24 Distribution Recovery Mechanism (DRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to include Distribution capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2024 through August 31, 2024). Adjustment will also realign the August 2023 DRM amounts and add/remove to the bandwidth calculation.

Line No.	Description	2023 TY (Evaluation Period)	2024 Filing Year	Total
Plant in Service				
1	Plant in Service - Distribution Closings ⁽¹⁾	527,969,981	384,406,311	912,376,292
2	Less: Net Distribution Closings Reported August DRM Update	(150,000,000)	N/A	(150,000,000)
3	Less: Floor ⁽²⁾	(150,000,000)	(100,000,000)	(250,000,000)
4	Subtotal (Ln1 + Ln2 + Ln3)	227,969,981	284,406,311	512,376,292
5	DRM Cap	116,666,667	233,333,333	350,000,000
6	DRM Basis (Lesser of Ln4 & Ln5)	116,666,667	233,333,333	350,000,000
DRM Revenue Requirement				
7	Plant in Service	116,666,667	233,333,333	350,000,000
8	Accumulated Depreciation (3% Depreciation Rate) ⁽³⁾	(3,500,000)	(7,000,000)	(10,500,000)
9	Rate Base (Ln7 + Ln8)	113,166,667	226,333,333	339,500,000
10	Return On (BRORB) ⁽⁴⁾	8.63%	8.63%	8.63%
11	Return On RB	9,764,238	19,528,476	29,292,714
12	Return Of (Defined 3% DRM Depreciation Rate) ⁽³⁾	3,500,000	7,000,000	10,500,000
13	DRM Revenue Requirement⁽⁵⁾	13,264,238	26,528,476	39,792,714
FRP Bandwidth Calculation				
FRP Per Book Adjustments				
14	Net Distribution Plant in Service Closings in DRM	150,000,000	N/A	150,000,000
15	Adjustment to Remove TY Plant in DRM	(116,666,667)	N/A	(116,666,667)
16	DRM Basis (Ln14 + Ln15)⁽⁶⁾	33,333,333	N/A	33,333,333
17	DRM Basis	16,666,667	N/A	16,666,667
18	Accumulated Depreciation	(500,000)	N/A	(500,000)
	Total Rate Base Adjustment to Bandwidth	16,166,667	N/A	16,166,667
19	Per Book Depreciation Expense ⁽⁷⁾	15,839,099	N/A	15,839,099
20	Adjustment to Remove TY Depreciation in DRM	(3,500,000)	N/A	(3,500,000)
	Total Adjusted Depreciation Expense	12,339,099	N/A	12,339,099
21	Per Book Accumulated Depreciation ⁽⁷⁾	(4,500,000)	N/A	(4,500,000)
22	Adjustment to Remove TY Depreciation in DRM	3,500,000	N/A	3,500,000
23	Total Adjusted Accumulated Depreciation	(1,000,000)	N/A	(1,000,000)

Notes:

⁽¹⁾ Distribution Closings are based on Distribution 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.G, end of period Distribution Plant in Service shall be included above a floor of \$200M for the 2020 Evaluation Period (\$150 million for each subsequent year) and \$100M for the Filing Year.

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

⁽⁴⁾ Reference COC 1 line 15, column E

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

⁽⁶⁾ FRP Bandwidth calculation includes current Distribution PIS less the floor of \$150M.

⁽⁷⁾ FRP Bandwidth calculation includes depreciation expenses annualized at 3%.

Entergy Louisiana, LLC
Formula Rate Plan
AJ24 Distribution Recovery Mechanism (DRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to include Distribution capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2024 through August 31, 2024). Adjustment will also realign the August 2023 DRM amounts and add/remove to the bandwidth calculation.

Line No.	Account and Description	TY 2023 Beginning Balance	TY Ending Balance	Amount to Add/Remove from Bandwidth Calculation
Plant in Service				
1	Per Book Distribution PIS-2022	502,535,846	502,535,846	
2	Per Book Distribution PIS-2023		527,969,981	
3	Adjustment to Annualize Filing Plant in DRM (Jan - Aug 2023 Closings minus Floor)	150,000,000		150,000,000
4	Adjustment to Remove TY Plant in DRM		(116,666,667)	(116,666,667)
		<u>652,535,846</u>	<u>913,839,161</u>	<u>33,333,333</u>
5	PIS Beginning/Ending Average to Add to FRP Bandwidth			<u>16,666,667</u>
Depreciation Expense				
6	Per Book Depreciation Expense (Jan-Dec 2023 Closings @ 3% Depra Rate)		15,839,099	
7	Adjustment to Remove TY Depreciation Expense in DRM			<u>(3,500,000)</u>
8	Depreciation Expense to remove from FRP Bandwidth			<u>(3,500,000)</u>
Accumulated Depreciation				
9	Per Book Accumulated Depreciation (Based on Plant Closings @ 3%)	(15,076,075)	(15,076,075)	
10	2023 Depreciation Expense on 2022 Plant Closings		(15,076,075)	
11	Depreciation Expense on 2023 PIS Closings		(15,839,099)	
12	Adjustment to Remove TY Depreciation Expense in DRM		3,500,000	3,500,000
13	Adjustment to Annualize Filing Year Accumulated Depreciation in DRM	(4,500,000)		(4,500,000)
		<u>(19,576,075)</u>	<u>(42,491,250)</u>	<u>(1,000,000)</u>
14	A/D Beginning/Ending Average to Add to FRP Bandwidth			<u>(500,000)</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ24 Distribution Recovery Mechanism (DRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

To calculate the DRM True Up Revenue Requirement for the 2023 Filing Year plant closings⁽¹⁾.

Line No.	Description	Account and Description
1	Plant in Service	-
2	Accumulated Depreciation (3% Depreciation Rate)	-
3	Rate Base	-
4	Return on TY2023 WACC	-
5	Return of DRM Depreciation	-
6	Total	-
7	Revenue Related Expense Factor ⁽²⁾	1.0130
8	DRM True Up Revenue Requirement	-
9	Carrying Costs @ 8.63%	-
10	DRM True Up Revenue Requirement with Carrying Costs	-

Notes:

⁽¹⁾ FRP Tariff Section 3.G prescribes ELL shall include with the FRP Evaluation report, a true-up report comparing the estimated Distribution Plant in Service through August 31 of the previous Filing Year and the actual Distribution 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 Distribution plant in service, with carrying costs at the Company's WACC, along with any workpapers supporting that true-up calculation.

⁽²⁾ Reference MD 1

**Entergy Louisiana, LLC
Formula Rate Plan
AJ24 Distribution Recovery Mechanism (DRM) Adjustment
Electric
For the Test Year Ended December 31, 2023**

To calculate the difference between the projected 2023 Distribution Plant Closings for January 2023 through August 2023 and the per book actuals for the same period⁽¹⁾.

Line No.	Description	Account and Description	Actual Jan - Aug 2023 Closings	Difference (True Up)
1	Closings Before Cap	351,919,858	339,135,124	(12,784,735)
2	DRM Filing Year Cap	150,000,000	150,000,000	
3	Closings After Cap (Lesser of Ln1 & Ln2)	150,000,000	150,000,000	0

Notes:

⁽¹⁾ FRP Tariff Section 3.G prescribes ELL shall include with the FRP Evaluation report, a true-up report comparing the estimated Distribution Plant in Service through August 31 of the previous Filing Year and the actual Distribution 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 Distribution 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
AJ24 Distribution Recovery Mechanism (DRM) Adjustment
Electric
For the Test Year Ended December 31, 2023**

To calculate DRM Performance Accountability Standards Credits⁽¹⁾.

Line No.	Description	Amount
1	System Average Interruption Duration Index LPSC Minimum Credit	0
2	System Average Interruption Frequency Index LPSC Minimum Credit	0
3	System Average Interruption Duration Index DRM Commitment Credit	0
4	System Average Interruption Frequency Index DRM Commitment Credit	0
5	Prior Filing Customer Credit Reversal ⁽²⁾	6,004,668
6	DRM Revenue Requirement Customer Credits	<u>6,004,668</u>

Notes:

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

⁽²⁾ One-time Customer Credit from prior filing removed from rates through the DRM revenue requirement.

Entergy Louisiana, LLC
Formula Rate Plan
AJ25 Capacity Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove actual current capacity contracts for test year 2023 and to include the 2022 Revenue Requirement of approved capacity additions.

Line No.	Account and Description	Amount ⁽¹⁾
1	447002: Sales For Resale Non Assoc Co	(653,124)
2	Subtotal REVENUES	(653,124)
3	555002: System Purchases From Others	111,477,721
4	555010: Rsrc Plan Purch Pwr - Affilt'd	(34,113,327)
5	555900: Capacity Deferral	12,770,038
6	Subtotal OPERATING EXPENSES	90,134,431

Notes:

⁽¹⁾ Reference AJ25.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ25 Capacity Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove actual current capacity contracts for test year 2023 and to include the 2022 Revenue Requirement of approved capacity additions.

Line No.	Account	Description	Amount
Purchased Power Revenue Adjustment			
1	447002	MISO Planning Resource Auction Costs	(653,124)
2		Total Revenue Adjustment	<u>(653,124)</u>
Purchased Power Expense Adjustment			
3	555010	Carville Calpine- Capacity	(691,319)
4	555002	Carville Calpine- Capacity	(41,683,568)
5	555002	Rain- 28 MW - Capacity	(1,791,447)
6	555002	Agrilectric Capacity	(1,094,853)
7	555002	Occidental Capacity	(40,891,157)
8	555002	MISO Planning Resource Auction Costs	(9,786,109)
9	555002	Capital Region Solar (LA3)	(1,310,381)
10	555010	EAI MSS-4 Capacity	(33,422,008)
11	555900	ACM Deferral	12,770,038
12	555002	Add Capacity Revenue Req included in 2022TY ⁽¹⁾	<u>208,035,235</u>
13		Total O&M Adjustment	<u>90,134,431</u>

Notes:

⁽¹⁾ Legacy EGSL Capacity Revenue Requirement excludes \$25,355,980 (TY 2014 Perryville Capacity Expense) and \$16,530,499 (TY 2014 Acadia Capacity Expense).

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to reflect the change in the Additional Capacity 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.D.

Line No.	Account and Description	Amount ⁽¹⁾
1	REVCAP: Revenue Requirement Adtl Cptl	(508,420)
2	Subtotal ADDITIONAL CAPACITY	(508,420)

Notes:

⁽¹⁾ Reference AJ26.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to reflect the change in the Additional Capacity 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.D.

Line No.	Description	Reference	Amount
	Current Contracts ⁽¹⁾		
1	EAI MSS-4 Capacity	AJ26.3	[REDACTED]
2	EGSL - River Bend Capacity	AJ26.3	
3	SERI Uprate - Increased Capacity	AJ26.3	
4	Rain- 28 MW - Capacity	AJ26.3	
5	Agrilectric Capacity	AJ26.3	
6	Occidental Capacity	AJ26.3	
7	Carville Calpine- Capacity	AJ26.3	
8	Capital Region Solar (LA3)	AJ26.3	
9	MISO Planning Resource Auction Costs / (Revenues)	AJ26.3	
10	Total Current Capacity Contract Costs	AJ26.3	
11	Capacity Cost True-Up Adjustment ⁽²⁾	AJ26.5	<u>1,568,608</u>
12	Amortization of Deferred Contracts ⁽³⁾		-
13	Total Amortization of Deferred Capacity	L12	<u>-</u>
14	Total Capacity Costs Recoverable in the FRP	L10 + L11 + L13	<u>205,385,136</u>
15	Revenue Related Expense Factor ⁽⁴⁾	MD 1	1.013004
16		L14* L15	<u>208,055,947</u>
17	LA Retail Allocation Factor		100.00%
18	Additional Capacity Revenue Requirement (ACRR) - Current FRP	L16* L17	<u>208,055,947</u>
19	Less Expense for Additional Capacity Rev. Req. in 2022 FRP	AJ26.4	208,564,366
20	True-up of Capacity Costs from 2022 FRP	L19 - L18	<u><u>(508,420)</u></u>

Notes:

⁽¹⁾ Estimated capacity costs based on contracts in place as of the end of the FRP Evaluation Period that will continue through the next FRP Evaluation Period.

⁽²⁾ True-up of purchased capacity costs pursuant to Rider Schedule FRP, Section 3.D.2.

⁽³⁾ 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.)

⁽⁴⁾ Revenue Expense Conversion Factor = $1 / [(1 - \text{Bad Debt} - \text{Revenue-Related Tax Rate})]$

**Entergy Louisiana, LLC
 Formula Rate Plan
 AJ26 Additional Capacity Adjustment
 Electric
 For the Test Year Ended December 31, 2023**

Amount of ongoing purchased capacity costs, in excess of total capacity in base rates, included in the Evaluation Period 2023 filing.

Purchased Capacity	Ongoing Additional Capacity Costs
<u>Account 555 - Purchased Capacity</u>	
EAI MSS-4 Capacity	[REDACTED]
EGSL - River Bend Capacity ⁽¹⁾	
SERI Uprate - Increased Capacity	
Rain- 28 MW - Capacity	
Agrilectric Capacity	
Occidental Capacity	
Carville Calpine- Capacity	
Capital Region Solar (LA3)	
MISO Planning Resource Auction Costs / (Revenues)	
Total Company Account 555	

Notes:

⁽¹⁾ Per FRP tariff section 3.D.2, River Bend 30 intercompany PPA re-calculated at the current Evaluation Period levels.

**Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment
Electric
For the Test Year Ended December 31, 2023**

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⁾
2021			216,435,791
2022	U-36822	(7,871,424)	208,564,366

Notes:

⁽¹⁾ Purchased capacity costs in excess of total capacity in base rates.

⁽²⁾ Per FRP Section 3.D of the Tariff. This is a combination of the additional capacity revenue requirements of ELL and its legacy subsidiaries (ELL and EGSL) as recorded on Attachment F of the TY2022 FRP Compliance filing in Docket U-36822. This total is reduced by \$27,298,620 related to removing TY 2014 Perryville Capacity Expenses, \$25,355,980; TY 2022 Perryville Actual Capacity Revenues, \$14,657,117; and TY 2014 Acadia Capacity Expenses, \$16,530,499.

Entergy Louisiana, LLC
Formula Rate Plan
AJ26 Additional Capacity Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to true-up the on-going capacity costs included in the previous FRP filing to amounts incurred in the current FRP evaluation period.

	2022 Additional Capacity Filing Amount ⁽¹⁾	2023 Actual Capacity	2023 Adjustment
<u>Account 447 - Capacity Revenues</u>			
Perryville Capacity Revenues - ETI			
MISO Planning Resource Auction Costs			
Total Company Account 447 Adjustment	14,991,447	16,399,943	1,408,496
<u>Account 555 - Purchased Capacity</u>			
EAI MSS-4 Capacity			
EGSL - River Bend Capacity			
Carville Calpine- Capacity			
Rain- 28 MW - Capacity			
Agrilectric Capacity			
Occidental Capacity			
Carville Calpine- Capacity			
Capital Region Solar (LA3)			
MISO Planning Resource Auction Costs / (Revenues)			
Total Company Account 555 Adjustment	204,602,262	207,579,366	2,977,104
Adjustment to reflect the annual capacity revenue requirement			<u>1,568,608</u>

Notes:

⁽¹⁾ Amounts included as the ongoing Additional Capacity Costs as filed in the 2022 FRP Compliance filing in Docket No.U-36822.

Entergy Louisiana, LLC
Formula Rate Plan
AJ27 Transportation Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove costs for all transportation expenses

Line No.	Account and Description	Amount
1	228100: Accum Prov For Prop Insurance	(4,283)
2	Subtotal PROPERTY INSURANCE RESERVE	(4,283)
3	500000: Oper Supervision & Engineerin	(2,392)
4	517000: Operation, Supervision & Engr	(5,089)
5	568000: Maint. Supervision & Engineer	(605)
6	580000: Operation Supervision&Enginee	(37,591)
7	903002: Collection Expense	(2,932)
8	921000: Office Supplies And Expenses	(2,828,542)
9	928000: Regulatory Commission Expense	(6,861)
10	Subtotal OPERATING EXPENSES	(2,884,013)

Entergy Louisiana, LLC
Formula Rate Plan
AJ28 Decommissioning Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to add River Bend and Waterford 3 Decommissioning expense

Line No.	Account and Description	Amount ⁽¹⁾
1	403902: Decommissioning Expense	17,926,000
2	Subtotal OPERATING EXPENSES	17,926,000

Notes:

⁽¹⁾ Reference AJ28.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ28 Decommissioning Expense Adjustment
Electric
For the Test Year Ended December 31, 2023

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	13,520,846
3	403902 River Bend Revenue Requirement	4,405,154
4		Total <u>17,926,000</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to include Transmission capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2024 through August 31, 2024).

Line No.	Account and Description	Amount
1	1010AM: Electric Plant In Service ⁽¹⁾	63,389,027
2	Subtotal PLANT IN SERVICE	63,389,027
3	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	(1,267,781)
4	Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	(1,267,781)
5	4030AM: Depreciation Expense ⁽¹⁾	(1,917,488)
6	Subtotal OPERATING EXPENSES	(1,917,488)
7	REVOTH: Sales Revenue ⁽¹⁾⁽⁴⁾	14,285,162
8	Subtotal OTHER REVENUE TRM	14,285,162
9	REVOTH: Sales Revenue ⁽²⁾⁽³⁾⁽⁴⁾	1,622,543
10	Subtotal TRM REV REQUIREMENT TRUE UP	1,622,543

Notes:

⁽¹⁾ Reference AJ30.2

⁽²⁾ Reference AJ30.5

⁽³⁾ Reference FRP Tariff Section 3.F.

⁽⁴⁾ Amount is outside the bandwidth calculation

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to include Transmission capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2024 through August 31, 2024).

Line No.	Description	Reference	TY2023	Filing Year 2024	Amount
TRM Revenue Requirement					
1	Plant In Service	AJ30.3	95,874,401	38,998,247	134,872,647
2	Accumulated Depreciation ⁽¹⁾	AJ30.3	(1,917,488)	(779,965)	(2,697,453)
3	Rate Base (Ln1 + Ln2)		<u>93,956,913</u>	<u>38,218,282</u>	<u>132,175,194</u>
4	Return On (BRORB) @ 8.63% ⁽²⁾	AJ30.3 & COC	8,106,783	3,297,547	11,404,330
5	Return Of TRM Depreciation Expense ⁽¹⁾	AJ30.3	1,917,488	779,965	2,697,453
6	Total		<u>10,024,271</u>	<u>4,077,512</u>	<u>14,101,783</u>
7	Revenue Related Expense Factor	MD 1	1.0130	1.0130	1.0130
8	TRM Revenue Requirement		<u>10,154,626</u>	<u>4,130,536</u>	<u>14,285,162</u>
Add/Remove From Bandwidth Calculation					
9	Plant In Service	AJ30.3	63,389,027	N/A	63,389,027
10	Accumulated Depreciation ⁽¹⁾	AJ30.3	(1,267,781)	N/A	(1,267,781)
11	Rate Base (Ln10 + Ln11)		<u>62,121,247</u>		<u>62,121,247</u>
12	Return Of TRM Depreciation ⁽¹⁾	AJ30.3	<u>(1,917,488)</u>		<u>(1,917,488)</u>

Notes:

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

⁽²⁾ Reference COC 1 line 15, column E

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to include Transmission capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2024 through August 31, 2024).

Line No.	Description	2023 TY (Evaluation Period)	2024 Filing Year	Total
	Plant in Service			
1	Plant in Service - Transmission Closings ⁽¹⁾	418,526,856	105,664,913	524,191,769
	Less: Net Transmission Closings Reported on August 2023	(222,652,455)	N/A	(222,652,455)
2	TRM Update			
3	Less: Floor ⁽²⁾	(100,000,000)	(66,666,667)	(166,666,667)
4	Subtotal (Ln1 + Ln2 + Ln3)	95,874,401	38,998,247	134,872,647
5	TRM Cap	116,666,667	233,333,333	350,000,000
6	TRM Basis (Lesser of Ln4 & Ln5)	95,874,401	38,998,247	134,872,647
	TRM Revenue Requirement			
7	Plant in Service	95,874,401	38,998,247	134,872,647
8	Accumulated Depreciation (2% Depreciation Rate) ⁽³⁾	(1,917,488)	(779,965)	(2,697,453)
9	Rate Base (Ln5 + Ln6)	93,956,913	38,218,282	132,175,194
10	Return On (BRORB) ⁽⁴⁾	8.63%	8.63%	8.63%
11	Return On RB	8,106,783	3,297,547	11,404,330
12	Return Of (Defined 2% TRM Depreciation Rate) ⁽³⁾	1,917,488	779,965	2,697,453
13	TRM Revenue Requirement⁽⁵⁾	10,024,271	4,077,512	14,101,783
FRP Bandwidth Calculation				
A	FRP Per Book Adjustments			
14	Net Transmission Plant in Service Closings in TRM	222,652,455	N/A	222,652,455
15	Adjustment to Remove TY Plant in TRM	(95,874,401)	N/A	(95,874,401)
16	TRM Basis (Ln12 + Ln13)⁽⁶⁾	126,778,054	N/A	126,778,054
17	TRM Basis B/E Avg	63,389,027	N/A	63,389,027
18	Accumulated Depreciation B/E Avg	(1,267,781)	N/A	(1,267,781)
	Total Rate Base Added to Sharing	62,121,247		62,121,247
19	Per Book Depreciation Expense ⁽⁷⁾	8,370,537	N/A	8,370,537
20	Adjustment to Remove TY Depreciation in TRM	(1,917,488)	N/A	(1,917,488)
	Total Adjusted Depreciation Expense	6,453,049		6,453,049
21	Per Book Accumulated Depreciation ⁽⁷⁾	(4,453,049)	N/A	(4,453,049)
22	Adjustment to Remove TY Depreciation in TRM	1,917,488	N/A	1,917,488
23	Total Adjusted Accumulated Depreciation	(2,535,561)		(2,535,561)

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⁾ Reference COC 1 line 15, column E

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

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

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

Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to include Transmission capital additions outside the bandwidth calculation within the Evaluation Period and the Filing Year (January 1, 2024 through August 31, 2024).

Line No.	Description	TY 2022 Beginning Balance	TY Ending Balance	Amount to Add/Remove from Bandwidth Calculation
	Plant in Service			
1	Per Book Transmission PIS-2022	406,981,468	406,981,468	
2	Per Book Transmission PIS-2023		418,526,856	
3	Adjustment to Annualize Filing Plant in TRM (Jan - Aug 2023 Closings minus Floor)	222,652,455		222,652,455
4	Adjustment to Remove TY Plant in TRM		(95,874,401)	(95,874,401)
		<u>629,633,923</u>	<u>729,633,923</u>	<u>126,778,054</u>
5	PIS Beginning/Ending Average to Add to FRP Bandwidth			<u>63,389,027</u>
	Depreciation Expense			
6	Per Book Depreciation Expense-2022 (Jan-Dec 2022 Closings X 2% Depr Rate)		8,370,537	
7	Adjustment to Remove TY Depreciation Expense in TRM			(1,917,488)
8	Depreciation Expense to remove from FRP Bandwidth			<u>(1,917,488)</u>
	Accumulated Depreciation			
9	Per Book Accumulated Depreciation (Based on 2022 Plant Closings X 2%)	(8,139,629)	(8,139,629)	
10	2023 Depreciation Expense on 2022 Plant Closings		(8,139,629)	
11	Depreciation Expense on 2023 PIS Closings		(8,370,537)	
12	Adjustment to Remove TY Depreciation Expense in TRM		1,917,488	1,917,488
13	Adjustment to Annualize Filing Year Accumulated Depreciation in TRM	(4,453,049)		(4,453,049)
		<u>(12,592,678)</u>	<u>(22,732,308)</u>	<u>(2,535,561)</u>
14	A/D Beginning/Ending Average to add to FRP Bandwidth			<u>(1,267,781)</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

To calculate the TRM True Up Revenue Requirement for the 2023 Filing year plant closings.

Line No.	Description	Amount ⁽¹⁾
1	Plant in Service	14,670,010
2	Accumulated Depreciation	(293,400)
3	Rate Base	<u>14,376,610</u>
4	Return on TY2023 WACC	1,240,442
5	Return of TRM Depreciation	293,400
6	Total	<u>1,533,842</u>
7	Revenue Related Expense Factor ⁽²⁾	1.0130
8	TRM True Up Revenue Requirement	1,553,788
9	Carrying Costs @ 8.63%	<u>68,755</u>
10	TRM True Up Revenue Requirement with Carrying Costs	<u><u>1,622,543</u></u>

Notes:

⁽¹⁾ FRP Tariff Section 3.F prescribes 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.

⁽²⁾ Reference MD 1

Entergy Louisiana, LLC
Formula Rate Plan
AJ30 Transmission Recovery Mechanism (TRM) Adjustment
Electric
For the Test Year Ended December 31, 2023

To calculate the difference between the projected 2023 Transmission Plant Closings for January 2023 through August 2023 and the per book actuals for the same period⁽¹⁾.

Line No.	Description	Amount
1	TY2022 TRM Filing Year Closings	289,319,122
2	Actual Jan - August 2023 Closings	303,989,132
3	Difference (True Up)	<u>14,670,010</u>

Notes:

⁽¹⁾FRP Tariff Section 3.F prescribes 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, 2023

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

Line No.	Account and Description	Amount ⁽¹⁾
1	1010AM: Electric Plant In Service	(849,304,984)
2	Subtotal PLANT IN SERVICE	(849,304,984)
3	1080AM: Accum Prov Depr Plant Service	443,934,250
4	Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	443,934,250
5	154PAS: General Inventory-Passport	(80,884,188)
6	Subtotal MATERIALS AND SUPPLIES	(80,884,188)
7	165100: Prepaid Insurance	(1,161,021)
8	Subtotal PREPAYMENTS	(1,161,021)
9	190251: Removal Cost - Fed	2,317,175
10	190252: Removal Cost - State	894,662
11	281123: Start Up Costs-Fed-Retail	191,044
12	281124: Start Up Costs-State-Retail	73,762
13	282171: Interest Cap - Afdc - Fed	864,984
14	282172: Interest Cap - Afdc - State	333,971
15	282185: Nonbase - Federal - Whlse	89,986
16	282201: Nuclear Plant Deprec-Fed	64,343,258
17	282204: Nuclear Plant Deprec-St-Retail	1,041,041
18	282211: Nuclear Fuel - Federal	299,533
19	282212: Nuclear Fuel - State	37,225
20	282223: Repairs & Maint Exp - Federal	712,068
21	282224: Repairs & Maint Exp - State	274,930
22	282245: Warranty Expense - Federal	2,164
23	282246: Warranty Expense - State	835
24	282351: Tax Int (Avoided Cost)-Fed	(128,947)
25	282352: Tax Int (Avoided Cost) - St	(49,787)
26	282461: Computer Software Cap - Fed	8,847
27	282462: Computer Software Cap - State	3,416
28	282533: Casualty Loss Deduction-Fed	242,950
29	282534: Casualty Loss Deduction-St	93,803
30	282901: 263A Method Change-DSC - Fed	3,410,067
31	282902: 263A Method Change - DSC-State	1,316,628
32	282903: Units of Production Ded - Fed	15,122,288

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

Entergy Louisiana, LLC
Formula Rate Plan
AJ31 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2023

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

Line No.	Account and Description	Amount ⁽¹⁾
33	282904: Units of Production Ded - St	4,612,603
34	282907: Unit of Property Ded-Trans-Fed	28
35	282908: Unit of Property Ded-Trans-St	11
36	282975: Depreciation Expense - Fed	(476,959)
37	282976: Depreciation Expense - State	(184,154)
38	283181: Maint/Refueling - Fed	1,959,823
39	283182: Maint/Refueling - St	756,689
40	283411: Acc Dfit Gideon	147,827
41	283412: Acc Dsit Gideon	57,076
42	283471: Interest Cap-Fuel Burn-Fed	20,151
43	283472: Interest Cap-Fuel Burn-State	2,710
44	Subtotal ACCUMULATED DEFERRED INCOME TAXES	98,391,705
45	174104: Refueling Outage	(10,089,181)
46	Subtotal OTHER RATE BASE	(10,089,181)
47	4030AM: Depreciation Expense	(13,259,475)
48	4031AM: Deprec Exp billed from Serv Co	(817,925)
49	4041AM: Amort Exp billed from Serv Co	(356)
50	408110: Employment Taxes	(3,275,266)
51	408122: Excise Tax - State	(41)
52	408123: Excise Tax - Federal	(41)
53	408142: Ad Valorem	(5,177,102)
54	408152: Franchise Tax - State	(25)
55	408155: Franchise Tax - Ms	172
56	408156: Franchise Tax - Arkansas	(17)
57	408158: Franchise Tax - Louisiana	660
58	408165: City Occupation Tax	(34)
59	410101: Prov Defer Inc Taxes-Util-Fed	(866,743)
60	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	176,087
61	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	(274,143)
62	411430: Itc Amortization	293,113
63	517000: Operation, Supervision & Engr	(12,473,110)
64	517001: Nuc Out Amort-Op, Supv, & Eng	(386,476)
65	519000: Coolants And Water	(4,402,911)
66	520000: Steam Expenses	(12,230,641)

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, 2023

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

Line No.	Account and Description	Amount ⁽¹⁾
67	524000: Misc. Nuclear Power Expenses	(13,103,734)
68	524001: Nuc Out Amort-Misc Nuc Pow Exp	(579,714)
69	524FIN: Nuclear Fuel Trust Fees	(28,877)
70	525000: Rents - Nuclear Generation	(737,967)
71	528000: Maint Supervision & Engr	(5,021,060)
72	528001: Nuc Out Amort-Maint Supv & Eng	(676,333)
73	529000: Maintenance Of Structures	(839,962)
74	530000: Maint Of Reactor Plant Equip	(1,489,355)
75	530001: Nuc Out Amort-Maint Reator Plt	(4,444,474)
76	531000: Maintenance Of Electric Plant	(1,490,056)
77	531001: Nuc Out Amort-Maint Elec Plant	(676,333)
78	532000: Maint Of Misc Nuclear Plant	(16,615,780)
79	532001: Nuc Out Amort-Maint Misc Nuc P	(2,898,570)
80	920000: Adm & General Salaries	(3,286,347)
81	921000: Office Supplies And Expenses	(482,868)
82	922000: Adm. Expense Transferred - Cr	144,540
83	923000: Outside Services Employed	(459,875)
84	924000: Property Insurance Expense	(346,798)
85	925000: Injuries & Damages Expense	(400,194)
86	925INS: Insurance Expense - Captive	(25,646)
87	926000: Employee Pension & Benefits	(8,969,238)
88	926NS1: ASC 715 NSC - Emp Pens & Ben	(4,890,308)
89	928000: Regulatory Commission Expense	(4,318)
90	930100: General Advertising Expenses	(1,443)
91	930200: Miscellaneous General Expense	(182,471)
92	931000: Rents-Cust Accts, Serv, Sales, GA	(19,103)
93	935000: Maintenance Of General Plant	(77,915)
94	Subtotal OPERATING EXPENSES	<u>(120,298,470)</u>
95	EXNUSM: Current Tax Schedule M	(2,196,048)
96	Subtotal STATE TAXABLE INCOME	<u>(2,196,048)</u>

Notes:

⁽¹⁾ Reference AJ31.4 - AJ31.7

Entergy Louisiana, LLC
Formula Rate Plan
AJ31 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2023

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

Account and Description	Total Electric	Adjustment related to Non-Reg 30%	Adjustment related to DAP (Use DAP Code for %)	DAP Code ⁽¹⁾	Adjustment
	[1]	[2]	[3]	[4]	[5]=[2] + [3]
Rate Base:					
Plant In Service - Ending Balance as of 12/31/23					
Production	3,783,882,236	-	(844,102,606)	C	(844,102,606)
Transmission	4,835,618	-	(1,091,926)	O	(1,091,926)
General	19,179,309	-	(4,110,452)	N	(4,110,452)
Total Account 1010AM	3,807,897,164	-	(849,304,984)		(849,304,984)
Accumulated Depreciation - Ending Balance as of 12/31/23					
Production	(2,064,756,781)	-	464,262,087	C	464,262,087
Transmission	(3,865,462)	-	872,856	O	872,856
General	(7,327,776)	-	1,570,467	N	1,570,467
Total Account 1080AM	(2,076,960,018)	-	466,705,410		466,705,410
Prepayments - 13 Month Average - Acct 165100	2,579,922	(773,977)	(387,046)	N	(1,161,021)
Materials and Supplies - 13 Month Average - Acct 164PAS	179,733,892	(63,920,168)	(26,964,020)	N	(80,884,188)
Account 190:					
190251: Removal Cost - Fed	(10,261,658)	-	2,317,175	O	2,317,175
190252: Removal Cost - State	(3,962,030)	-	894,662	O	894,662
Total Account 190	(14,223,687)	-	3,211,837		3,211,837
Account 281:					
Account 281123: River Bend Startup costs	(846,043)	-	191,044	O	191,044
Account 281124: River Bend Startup costs	(326,657)	-	73,762	O	73,762
Total Account 281	(1,172,699)	-	264,806		264,806
Account 282:					
282211: Liberalized Depreciation - Nuclear Fuel	(665,596)	199,679	99,854	N	299,533
282212: Liberalized Depreciation - Nuclear Fuel-State	(82,718)	24,815	12,410	N	37,225
282201: Liberalized Depreciation- River Bend 1	(266,130,206)	-	59,389,984	C	59,389,984
282204: Nuclear Plant Deprec-St-Retail	(4,610,271)	-	1,041,041	O	1,041,041
282903: Units of Production Ded - Fed	(70,788,675)	-	15,122,288	C	15,122,288
282904: Units of Production Ded - St	(21,591,969)	-	4,612,603	C	4,612,603
282171: Interest Cap - Afdc - Fed	(3,830,601)	-	864,984	O	864,984
282172: Interest Cap - Afdc - State	(1,478,996)	-	333,971	O	333,971
282185: Nonbase - Federal - Whlse	(398,506)	-	89,986	O	89,986
282223: Repairs & Maint Exp - Federal	(3,153,410)	-	712,068	O	712,068
282224: Repairs & Maint Exp - State	(1,217,533)	-	274,930	O	274,930
282245: Warranty Expense - Federal	(9,583)	-	2,164	O	2,164
282246: Warranty Expense - State	(3,700)	-	835	O	835
282351: Tax Int (Avoided Cost)-Fed	571,046	-	(128,947)	O	(128,947)
282352: Tax Int (Avoided Cost) - St	220,481	-	(49,787)	O	(49,787)
282461: Computer Software Cap - Fed	(39,178)	-	8,847	O	8,847
282462: Computer Software Cap - State	(15,127)	-	3,416	O	3,416
282533: Casualty Loss Deduction-Fed	(1,075,909)	-	242,950	O	242,950
282534: Casualty Loss Deduction-St	(415,409)	-	93,803	O	93,803
282901: 263A Method Change-DSC - Fed	(15,101,554)	-	3,410,067	O	3,410,067
282902: 263A Method Change - DSC-State	(5,830,716)	-	1,316,628	O	1,316,628
282907: Unit of Property Ded-Trans-Fed	(124)	-	28	O	28
282908: Unit of Property Ded-Trans-St	(48)	-	11	O	11
282975: Depreciation Expense - Fed	2,112,224	-	(476,959)	O	(476,959)
282976: Depreciation Expense - State	815,531	-	(184,154)	O	(184,154)
Total Account 282	(392,720,645)	224,494	86,793,019		87,017,513
Account 283:					
283471: Interest on capitalized fuel burn	(43,991)	13,197	6,953	O	20,151
283472: Interest on capitalized fuel burn	(5,916)	1,775	935	O	2,710
283411: Gideon Trust - LA Retail	(654,654)	-	147,827	O	147,827
283412: Gideon Trust - LA Electric	(252,763)	-	57,076	O	57,076
Total Account 283	(967,324)	14,972	212,792		227,764
Income Statement:					
517000: Operation, Supervision & Engr	3,577,929	(1,073,379)	(536,768)	N	(1,610,147)
517000: Operation, Supervision & Engr	17,741,713	(5,322,514)	(2,661,646)	N	(7,984,160)
517000: Operation, Supervision & Engr	6,457,693	(1,937,308)	(968,795)	N	(2,906,103)
517000: Operation, Supervision & Engr	(60,662)	-	9,101	N	27,299
517001: Nuc Out Amort-Op, Supv, & Engr	858,794	(257,638)	(128,838)	N	(386,476)
519000: Coolants And Water	28,345	(8,503)	(4,252)	N	(12,756)

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

AJ31.4

Entergy Louisiana, LLC
Formula Rate Plan
AJ31 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2023

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

Account and Description		Total Electric	Adjustment related	Adjustment related	DAP Code ⁽¹⁾	Adjustment
			to Non-Reg 30%	to DAP (Use DAP Code for %)		
519000: Coolants And Water	Affiliate Payroll	2,652,326	(795,698)	(397,907)	N	(1,193,605)
519000: Coolants And Water	Non-Affiliate	7,103,100	(2,130,930)	(1,065,621)	N	(3,196,551)
520000: Steam Expenses	Affiliate	169,484	(50,845)	(25,426)	N	(76,272)
520000: Steam Expenses	Affiliate Payroll	23,357,441	(7,007,232)	(3,504,128)	N	(10,511,360)
520000: Steam Expenses	Non-Affiliate	3,650,954	(1,095,286)	(547,723)	N	(1,643,009)
520000: Steam Expenses	Non-Affiliate Payroll	-	-	-	N	-
523000: Electric Expenses	Non-Affiliate	-	-	-	N	-
524000: Misc. Nuclear Power Expenses	Affiliate	2,107,719	(632,316)	(316,204)	N	(948,520)
524000: Misc. Nuclear Power Expenses	Affiliate Payroll	17,051,281	(5,115,384)	(2,558,066)	N	(7,673,450)
524000: Misc. Nuclear Power Expenses	Non-Affiliate	9,958,812	(2,987,643)	(1,494,040)	N	(4,481,683)
524000: Misc. Nuclear Power Expenses	Non-Affiliate Payroll	181	(54)	(27)	N	(81)
524001: Nuc Out Amort-Misc Nuc Pow Exp	Non-Affiliate	1,288,191	(386,457)	(193,257)	N	(579,714)
524FIN: Misc. Nuclear Power Expenses	Non-Affiliate	64,168	(19,250)	(9,627)	N	(28,877)
525000: Rents - Nuclear Generation	Affiliate	311,953	(93,586)	(46,800)	N	(140,386)
525000: Rents - Nuclear Generation	Non-Affiliate	1,327,894	(398,368)	(199,213)	N	(597,581)
528000: Maint Supervision & Engr	Affiliate	538,806	(161,642)	(80,833)	N	(242,474)
528000: Maint Supervision & Engr	Affiliate Payroll	9,974,078	(2,992,223)	(1,496,330)	N	(4,488,554)
528000: Maint Supervision & Engr	Non-Affiliate	641,071	(192,321)	(96,175)	N	(288,496)
528000: Maint Supervision & Engr	Non-Affiliate Payroll	3,413	(1,024)	(512)	N	(1,536)
528001: Nuc Out Amort-Maint Supv & Eng	Non-Affiliate	1,502,889	(450,867)	(225,466)	N	(676,333)
529000: Maintenance Of Structures	Affiliate	87	(26)	(13)	N	(39)
529000: Maintenance Of Structures	Affiliate Payroll	(321)	96	48	N	144
529000: Maintenance Of Structures	Non-Affiliate	1,866,725	(560,017)	(280,050)	N	(840,067)
529000: Maintenance Of Structures	Non-Affiliate Payroll	-	-	-	N	-
530000: Maint Of Reactor Plant Equip	Affiliate	34,332	(10,300)	(5,151)	N	(15,450)
530000: Maint Of Reactor Plant Equip	Affiliate Payroll	249,372	(74,812)	(37,411)	N	(112,223)
530000: Maint Of Reactor Plant Equip	Non-Affiliate	3,025,812	(907,744)	(453,938)	N	(1,361,682)
530000: Maint Of Reactor Plant Equip	Non-Affiliate Payroll	-	-	-	N	-
530001: Nuc Out Amort-Maint Reator Plt	Non-Affiliate	9,876,128	(2,962,839)	(1,481,636)	N	(4,444,474)
531000: Maintenance Of Electric Plant	Affiliate	1,742	(523)	(261)	N	(784)
531000: Maintenance Of Electric Plant	Affiliate Payroll	1,504,145	(451,244)	(225,655)	N	(676,898)
531000: Maintenance Of Electric Plant	Non-Affiliate	1,787,923	(536,377)	(268,228)	N	(804,605)
531000: Maintenance Of Electric Plant	Non-Affiliate Payroll	17,264	(5,179)	(2,590)	N	(7,769)
531001: Nuc Out Amort-Maint Elec Plant	Non-Affiliate	1,502,889	(450,867)	(225,466)	N	(676,333)
532000: Maint Of Misc Nuclear Plant	Affiliate	316,443	(94,933)	(47,473)	N	(142,406)
532000: Maint Of Misc Nuclear Plant	Affiliate Payroll	25,400,418	(7,620,125)	(3,810,619)	N	(11,430,744)
532000: Maint Of Misc Nuclear Plant	Non-Affiliate	11,205,714	(3,361,714)	(1,681,102)	N	(5,042,817)
532000: Maint Of Misc Nuclear Plant	Non-Affiliate Payroll	(417)	125	63	N	188
532001: Nuc Out Amort-Maint Misc Nuc P	Non-Affiliate	6,440,953	(1,932,286)	(966,284)	N	(2,898,570)
Total O&M excluding A&G		173,536,783	(52,061,035)	(26,034,318)		(78,096,353)
920000: Adm & General Salaries	Affiliate	780,448	(234,134)	(117,084)	N	(351,219)
920000: Adm & General Salaries	Affiliate Payroll	6,722,616	(2,016,785)	(1,008,540)	N	(3,025,324)
920000: Adm & General Salaries	Non-Affiliate	(200,426)	60,128	30,068	N	90,196
921000: Office Supplies And Expenses	Affiliate	1,072,530	(321,759)	(160,903)	N	(482,662)
921000: Office Supplies And Expenses	Non-Affiliate	285	(85)	(43)	N	(128)
921000: Office Supplies And Expenses	Affiliate Payroll	174	(52)	(26)	N	(78)
922000: Adm. Expense Transferred - Cr	Affiliate	(17,281)	5,184	2,592	N	7,777
922000: Adm. Expense Transferred - Cr	Affiliate Payroll	(303,904)	91,171	45,592	N	136,764
923000: Outside Services Employed	Affiliate	1,021,895	(306,568)	(153,307)	N	(459,875)
923000: Outside Services Employed	Non-Affiliate	-	-	-	N	-
923000: Outside Services Employed	Affiliate Payroll	-	-	-	N	-
924000: Property Insurance Expense	Affiliate	5,883	(1,765)	(883)	N	(2,648)
924000: Property Insurance Expense	Affiliate Payroll	27,024	(8,107)	(4,054)	N	(12,161)
924000: Property Insurance Expense	Non-Affiliate	737,718	(221,316)	(110,674)	N	(331,989)
925000: Injuries & Damages Expense	Affiliate	118,185	(35,455)	(17,730)	N	(53,186)
925000: Injuries & Damages Expense	Affiliate Payroll	9,022	(2,707)	(1,354)	N	(4,060)
925000: Injuries & Damages Expense	Non-Affiliate	762,071	(228,621)	(114,327)	N	(342,948)
925INS: Injuries & Damages Expense	Affiliate	56,988	(17,096)	(8,549)	N	(25,646)
926000: Employee Pension & Benefits	Affiliate	19,862,278	(5,958,683)	(2,979,777)	N	(8,938,460)
926000: Employee Pension & Benefits	Affiliate Payroll	884	(265)	(133)	N	(398)
926000: Employee Pension & Benefits	Non-Affiliate	67,508	(20,252)	(10,128)	N	(30,380)
926NS1: Employee Pension & Benefits	Affiliate	10,866,664	(3,259,999)	(1,630,238)	N	(4,890,237)
926NS1: Employee Pension & Benefits	Non-Affiliate	157	(47)	(24)	N	(71)
928000: Regulatory Commission Expense	Affiliate	3,188	(956)	(478)	N	(1,435)
928000: Regulatory Commission Expense	Affiliate Payroll	6,407	(1,922)	(961)	N	(2,883)
930100: General Advertising Expenses	Affiliate	3,206	(962)	(481)	N	(1,443)
930100: General Advertising Expenses	Affiliate Payroll	-	-	-	N	-
930200: Miscellaneous General Expense	Affiliate	405,396	(121,619)	(60,818)	N	(182,437)
930200: Miscellaneous General Expense	Affiliate Payroll	-	-	-	N	-

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

AJ31.5

Entergy Louisiana, LLC
Formula Rate Plan
AJ31 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2023

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

Account and Description	Total Electric	Adjustment related to Non-Reg 30%	Adjustment related to DAP (Use DAP Code for %)	DAP Code ⁽¹⁾	Adjustment
930200: Miscellaneous General Expense	75	(22)	(11)	N	(34)
930201: Active Development Expenses	-	-	-	N	-
930201: Active Development Expenses	-	-	-	N	-
930210: Director's Fees And Expenses	-	-	-	N	-
931000: Rents-Cust Accts,Serv,Sales,GA	42,448	(12,734)	(6,368)	N	(19,103)
931000: Rents-Cust Accts,Serv,Sales,GA	-	-	-	N	-
935000: Maintenance Of General Plant	97,269	(29,181)	(14,592)	N	(43,773)
935000: Maintenance Of General Plant	75,028	(22,508)	(11,256)	N	(33,764)
935000: Maintenance Of General Plant	840	(252)	(126)	N	(378)
Total A&G	42,224,573	(12,667,372)	(6,334,611)		(19,001,983)
Total O&M including A&G	216,761,366	(64,728,407)	(32,368,929)		(97,097,336)
FERC Account 403 Depreciation Expense:					
Production	55,711,057	-	(12,466,264)	C	(12,466,264)
Transmission	97,196	-	(21,948)	O	(21,948)
General	3,598,702	-	(771,263)	O	(771,263)
Affiliate Billed Account 403 (Form 1 - General)	1,817,523	(545,257)	(272,668)	N	(817,925)
Total Account 403	61,224,479	(645,257)	(13,532,143)		(14,077,400)
FERC Account 404 Amortization Expense:					
4041AM	791	(237)	(119)	N	(366)
FERC Account 408.1 Taxes Other Than Income:					
408105: Taxes Other Than Inc-Util Op	-	-	-	N	-
408110: Employment Taxes	1,351	(405)	(203)	N	(608)
408110: Employment Taxes	7,276,664	(2,182,999)	(1,091,659)	N	(3,274,658)
408122: Excise Tax - State	92	(28)	(14)	N	(41)
408123: Excise Tax - Federal	91	(27)	(14)	N	(41)
408142: Ad Valorem	(900,159)	270,048	135,044	N	405,091
408142: Ad Valorem	356,859	(107,058)	(53,537)	N	(160,594)
408152: Franchise Tax - State	56	(17)	(8)	N	(25)
408155: Franchise Tax - Ms	(383)	115	57	N	172
408156: Franchise Tax - Arkansas	38	(11)	(6)	N	(17)
408158: Franchise Tax - Louisiana	(1,468)	440	220	N	660
408165: City Occupation Tax	75	(22)	(11)	N	(34)
Allocated River Bend Property Taxes (408142)	25,297,100	-	(5,421,599)	N	(5,421,599)
Total Account 408	32,030,316	(2,019,965)	(6,431,728)		(8,461,693)
DIT Federal:					
Account 281:					
River Bend Startup costs (AC 281123)	(846,043)	-	191,044	O	191,044
Account 282:					
Liberalized Depreciation - Nuclear Fuel Adjusted	1,926,002	(577,800)	(288,942)	N	(866,743)
Liberalized Depreciation- River Bend 1	(1,858,964)	-	(420,083)	C	(420,083)
190251: Removal Cost - Fed	(1,221,991)	-	275,937	O	275,937
282171: Interest Cap - Afdc - Fed	(50,257)	-	11,349	O	11,349
282185: Nonbase - Federal - Whlse	7,787	-	(1,758)	O	(1,758)
282223: Repairs & Maint Exp - Federal	14,749	-	(3,330)	O	(3,330)
282245: Warranty Expense - Federal	1,285	-	(290)	O	(290)
282351: Tax Int (Avoided Cost)-Fed	(33,042)	-	7,461	O	7,461
282461: Computer Software Cap - Fed	303	-	(68)	O	(68)
282533: Casualty Loss Deduction-Fed	5,221	-	(1,179)	O	(1,179)
282901: 263A Method Change-DSC - Fed	(499,232)	-	112,731	O	112,731
282907: Unit of Property Ded-Trans-Fed	1	-	(0)	O	(0)
282975: Depreciation Expense - Fed	(6,707)	-	1,515	O	1,515
Total Account 282	(1,714,848)	(577,800)	(306,660)		(884,460)
Account 283:					
283471: Interest on capitalized fuel burn	-	-	-	O	-
283411: Gideon Trust - LA Retail	(12,226)	-	2,761	O	2,761
Total Account 283	(12,226)	-	2,761		2,761

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

AJ31.6

Entergy Louisiana, LLC
Formula Rate Plan
AJ31 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2023

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

Account and Description	Total Electric	Adjustment related to Non-Reg 30%	Adjustment related to DAP (Use DAP Code for %)	DAP Code ⁽¹⁾	Adjustment
DIT State:					
Account 281:					
River Bend Startup costs (AC 281124)	(6,101)	-	1,378	O	1,378
Account 282/283:					
Liberalized Depreciation - Nuclear Fuel Adjusted	743,630	(223,089)	(111,561)	N	(334,650)
Liberalized Depreciation- River Bend 1	10,174	-	(2,180)	N	(2,180)
283412: Gideon Trust - LA Electric	(4,720)	-	1,066	O	1,066
190252: Removal Cost - State	(182,167)	-	41,135	O	41,135
282172: Interest Cap - Afdc - State	(7,492)	-	1,692	O	1,692
282224: Repairs & Maint Exp - State	2,199	-	(496)	O	(496)
282246: Warranty Expense - State	192	-	(43)	O	(43)
282352: Tax Int (Avoided Cost) - St	(4,926)	-	1,112	O	1,112
282462: Computer Software Cap - State	45	-	(10)	O	(10)
282534: Casualty Loss Deduction-St	778	-	(176)	O	(176)
282902: 263A Method Change - DSC-State	(74,422)	-	16,805	O	16,805
282908: Unit of Property Ded-Trans-St	0	-	(0)	O	(0)
282976: Depreciation Expense - State	(1,000)	-	226	O	226
Total Account 282/283	482,291	(223,089)	(62,431)		(276,520)
ITC amortization Account 411430	(1,706,664)	-	386,380	O	386,380
<u>Income Tax Timing Differences:</u>					
River Bend book depreciation					
Production	55,711,057	-	(12,466,264)	C	(12,466,264)
Transmission	97,196	-	(21,948)	O	(21,948)
General	3,598,702	-	(771,263)	N	(771,263)
Total River Bend book depreciation	59,406,955	-	(13,259,475)		(13,259,475)
River Bend Tax depreciation					
Daily Lease Charges	(30,791,512)	-	6,601,430	C	6,601,430
Nuclear Fuel - Burn	17,247,893	(5,174,368)	(2,587,562)	N	(7,761,930)
Nuclear Fuel Spent Fuel Abandonment	-	-	-	N	-
Decommissioning Dry Cask - Book Expense	1,516,901	(455,070)	(227,568)	N	(682,639)
Refueling	(27,337,855)	8,201,357	4,101,277	N	12,302,633
Total Income Tax Timing Differences	(40,706,578)	2,974,520	8,088,907		11,063,427
<u>Adjustment to Louisiana Retail Depreciation Rate:</u>					
Accumulated Depreciation - Ending Balance as of 12/31/23	101,591,228	-	(22,771,160)	C	(22,771,160)
ADIT Federal - Ending Balance as of 12/31/23					
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)
<u>River Bend Outage Accrual Adjustment:</u>					
Rate Base:					
174104 Nuclear Refueling Outage - Ending Balance as of 12/31/23	22,419,311	(6,726,793)	(3,363,388)	N	(10,089,181)
ADIT Federal - Ending Balance as of 12/31/23					
190631 River Bend Outage Accrual/283181 - Maint/Refueling - Fed	(4,354,951)	1,306,485	653,338	C	1,969,823
ADIT State - Ending Balance as of 12/31/23					
190632 River Bend Outage Accrual/283182 - Maint/Refueling - St	(1,681,448)	504,435	252,254	C	756,689

Notes:

(1) 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.

C = Calculated

O = Old Rate (46.0275 * 49.05)

N = New Rate (43.685 * 49.05)

Entergy Louisiana, LLC
Formula Rate Plan
AJ32 River Bend DAP Revenue Requirement
Electric
For the Test Year Ended December 31, 2023

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

Line No.	Account and Description	Amount ⁽¹⁾
1	REVNUC: EGSLA River Bend DAP Rev Req	<u>37,200,315</u>
2	Subtotal EGSLA RIVER BEND DAP REV REQ	<u>37,200,315</u>

Notes:

⁽¹⁾ Reference AJ32.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ32 River Bend DAP Revenue Requirement
Electric
For the Test Year Ended December 31, 2023

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

Line No.	Description	Amount
1	Revenue Related Taxes Factor ⁽¹⁾	1.0249%
2	Bad Debt Factor (5 year average) ⁽²⁾	0.2588%
3	Total Revenue Taxes and Bad Debt Factor	<u>1.2837%</u>
4	Louisiana Retail Base Rate DAP Revenue Requirement ⁽³⁾	36,722,775
5	Revenue Taxes and Bad Debt ⁽⁴⁾	477,540
6	Total River Bend DAP Revenue Requirement	<u><u>37,200,315</u></u>

Notes:

⁽¹⁾ Reference MD 2

⁽²⁾ Reference MD 3

⁽³⁾ Based on 2004 DAP Revenue Requirement

⁽⁴⁾ (Line 4 / (1-Line 3)) * Line 3

Entergy Louisiana, LLC
Formula Rate Plan
AJ34 Nelson Rail Spur Adjustment
Electric
For the Test Year Ended December 31, 2023

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	4,137,169
2	Subtotal PLANT IN SERVICE	4,137,169
3	1080AM: Accum Prov Depr Plant Service	(3,832,358)
4	108220: Rwp - Removal Cost	(1,078)
5	108230: Rwp - Salvage - Scrap	(12,839)
6	Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	(3,846,275)
7	4030AM: Depreciation Expense	375
8	408105: Taxes Other Than Inc-Util Op	2,963
9	506000: Misc Steam Power Expenses	480
10	511000: Maintenance Of Structures	45,311
11	Subtotal OPERATING EXPENSES	49,129

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment for Louisiana Retail Depreciation Rate Differences.

Line No.	Account and Description	Amount
1	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	101,591,168
2	Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	101,591,168
3	282111: Liberalized Depreciation-Fed ⁽¹⁾	(24,359,530)
4	Subtotal ACCUMULATED DEFERRED INCOME TAXES	(24,359,530)
5	4030AM: Depreciation Expense ⁽²⁾	7,567,231
6	410101: Prov Defer Inc Taxes-Util-Fed ⁽²⁾	285,569
7	411110: Prov Def Inc Tax-Cr-Op Inc-Fed ⁽²⁾	(1,426,998)
8	Subtotal OPERATING EXPENSES	6,425,803
9	EXNUSM: Current Tax Schedule M ⁽²⁾	7,567,231
10	Subtotal STATE TAXABLE INCOME	7,567,231

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, 2023

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) = (B) - (C)	(E)	(F) = (D) * (E)
1	Steam Production	12,042,776	11,836,987	205,789.29	-25.37%	(52,200)
2	Nuclear Production	55,537,654	55,620,513	(82,858.25)	-14.92%	12,366
3	Other Production	43,372,787	43,181,959	190,827.54	-25.37%	(48,404)
4	Total Production	110,953,217	110,639,458	313,759		(88,238)
5	Transmission	53,021,900	52,600,207	421,693	-25.37%	(106,965)
6	Distribution	54,070,463	55,196,278	(1,125,815)	-25.37%	285,569
7	General	10,931,654	10,508,231	423,422	-25.37%	(107,403)
8	Other	1,381,228	(6,152,944)	7,534,172	-14.92%	(1,124,391)
9	Grand Total	230,358,462	222,791,231	7,567,231		(1,141,429)
10	Schedule M Timing Difference			7,567,231		
				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, 2023

Adjustment for Louisiana Retail Depreciation Rate Differences

Line No	Description	Plant Acct	2023 Book Depreciation Expense	Louisiana Retail Depreciation ⁽¹⁾	Pro Forma ⁽²⁾
1	Steam Production	310	-	18	18
2	Steam Production	311	1,895,631	1,971,908	76,277
3	Steam Production LA Contra	311	(22,465)	(20,755)	1,711
4	Steam Production	312	6,630,733	6,634,898	4,165
5	Steam Production LA Contra	312	(13,032)	(22,272)	(9,240)
6	Steam Production	314	1,959,867	2,025,121	65,253
7	Steam Production LA Contra	314	(71,893)	(37,224)	34,669
8	Steam Production	315	1,323,331	1,358,536	35,205
9	Steam Production LA Contra	315	(1,145)	(1,145)	(0)
10	Steam Production	316	138,233	135,797	(2,436)
11	Steam Production LA Contra	316	(2,273)	(2,106)	167
12	Total Steam Production		11,836,987	12,042,776	205,789
13	Nuclear Production	320	-	-	-
14	Nuclear Production	321	21,752,618	21,749,249	(3,369)
15	Nuclear Production LA Contra	321	(86,974)	(87,000)	(27)
16	Nuclear Production	322	13,617,416	13,556,114	(61,302)
17	Nuclear Production	323	7,232,962	7,144,997	(87,964)
18	Nuclear Production	324	10,683,461	10,688,281	4,820
19	Nuclear Production	325	2,424,601	2,489,585	64,984
20	Nuclear Production LA Contra	325	(3,571)	(3,572)	(1)
21	Total Nuclear Production		55,620,513	55,537,654	(82,858)
22	Other Production	340	-	-	-
23	Other Production	341	4,764,623	4,767,357	2,735
24	Other Production	342	190,941	430,169	239,228
25	Other Production	343	25,969,711	25,882,677	(87,034)
26	Other Production	344	8,075,543	8,085,553	10,010
27	Other Production	345	3,930,048	3,952,938	22,891
28	Other Production	346	251,093	254,092	2,998
29	Total Other Production		43,181,959	43,372,787	190,828
30	Transmission Plant				
31	Land	350.1	-	-	-
32	Easements	350.2	1,667,483	1,666,217	(1,266)
33	Control House	352	1,752,130	1,762,935	10,804
34	Control House LA Contra	352	(14,025)	(22,045)	(8,020)
35	Station Equipment	353	22,861,014	22,950,411	89,396
36	Station Equipment LA Contra	353	(437,852)	(667,556)	(229,703)
37	Towers and Fixtures	354	1,941,170	1,937,408	(3,761)
38	Towers and Fixtures LA Contra	354	(545,321)	(363,227)	182,094
39	Poles and Fixtures	355	23,414,773	23,788,326	373,553
40	Poles and Fixtures LA Contra	355	(6,437,130)	(6,395,310)	41,820
41	Overhead Conductor & Devices	356	10,582,359	10,609,471	27,112
42	Overhead Conductor & Devices LA Contra	356	(2,188,966)	(2,249,521)	(60,555)
43	Underground Conduit	357	29	30	1
44	Underground Cond & Devices	358	-	400	400
45	Roads and Trails	359	4,543	4,362	(181)
46	Total Transmission		52,600,207	53,021,900	421,693

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

AJ35.3

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment for Louisiana Retail Depreciation Rate Differences

Line No	Description	Plant Acct	2023 Book Depreciation Expense	Louisiana Retail Depreciation ⁽¹⁾	Pro Forma ⁽²⁾
47	Distribution Plant				
48	Land	360.1	-	-	-
49	Easements	360.2	129,906	129,339	(567)
50	Control House	361	483,563	502,097	18,535
51	Control House LA Contra	361	(3,386)	(8,758)	(5,372)
52	Station Equipment	362	7,326,619	7,331,464	4,845
53	Station Equipment LA Contra	362	(105,501)	(107,631)	(2,131)
54	Poles, Towers, & Fixtures	364	16,767,137	16,922,834	155,697
55	Poles, Towers, & Fixtures LA Contra	364	(8,121,632)	(7,262,201)	859,431
56	Overhead Conductor & Devices	365	8,637,154	8,727,714	90,560
57	Overhead Conductor & Devices LA Contra	365	(3,219,914)	(2,735,427)	484,487
58	Underground Conduit	366	1,816,161	1,833,079	16,919
59	Underground Conduit LA Contra	366	(255,994)	(421,103)	(165,110)
60	Underground Cond & Devices	367	4,300,433	4,331,077	30,644
61	Underground Cond & Devices LA Contra	367	(725,872)	(920,968)	(195,095)
62	Line Transformers	368	18,265,561	18,337,544	71,983
63	Line Transformers LA Contra	368	(6,187,016)	(5,642,764)	544,251
64	Overhead Services	369.1	4,432,591	4,436,090	3,499
65	Overhead Services LA Contra	369.1	(1,121,351)	(1,390,443)	(269,092)
66	Underground Services	369.2	3,167,110	3,164,025	(3,085)
67	Underground Services LA Contra	369.2	(588,970)	(905,360)	(316,390)
68	Meters	370	7,904,766	6,489,938	(1,414,829)
69	Meters LA Contra	370	-	(710,616)	(710,616)
70	Inst on Customer Premises	371	2,416,105	2,423,147	7,042
71	Inst on Customer Premises LA Contra	371	(778,103)	(1,025,634)	(247,530)
72	Streetlighting and Signal Systems	373	1,038,428	1,033,958	(4,470)
73	Streetlighting and Signal Systems LA Contra	373	(381,518)	(460,937)	(79,419)
74	Total Distribution		<u>55,196,278</u>	<u>54,070,463</u>	<u>(1,125,815)</u>
75	General Plant				
76	Land	389	-	-	-
77	Structures and Improvements	390	1,949,016	1,935,948	(13,068)
78	Structures and Improvements LA Contra	390	(129,431)	(110,823)	18,608
79	Office Furniture & Equipment	391.1	102,254	99,389	(2,865)
80	Computer Equipment	391.2	5,477,963	5,643,293	165,330
81	Computer Equipment LA Contra	391.2	-	(320)	(320)
82	Data Handling Equipment	391.3	1,643	232,478	230,835
83	Transportation Equipment	392	24,239	15,274	(8,965)
84	Transportation Equipment LA Contra	392	(11,743)	-	11,743
85	Power Operated Equipment	393	2,834	1,674	(1,160)
86	Tools, Shop, and Garage Equipment	394	623,653	624,562	909
87	Laboratory Equipment	395	44,409	38,796	(5,613)
88	Power Operated Equipment	396	(145)	41,052	41,197
89	Communications and Microwave	397	2,345,687	2,340,520	(5,166)
90	Communications and Microwave LA Contra	397	(1,367)	(1,362)	5
91	Miscellaneous	398	79,221	71,173	(8,048)
92	Total General		<u>10,508,231</u>	<u>10,931,654</u>	<u>423,422</u>
93	Intangibles and Other				
94	Intangible		1,381,228	1,381,228	-
95	River Bend Abeyed		(7,534,172)	-	7,534,172
96	Total Intangibles and Other		<u>(6,152,944)</u>	<u>1,381,228</u>	<u>7,534,172</u>
97	Grand Total		<u>222,791,231</u>	<u>230,358,462</u>	<u>7,567,231</u>

Notes:

⁽¹⁾ Reference AJ35.5-AJ35.7

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

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

AJ35.4

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment for Louisiana Retail Depreciation Rate Differences

Line No.	Description	Plant Acct	Plant in Service As of 12/31/22	Plant in Service As of 12/31/23	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	27,858,334	27,932,497	27,895,415	2.466%	687,901
3	Big Cajun 2, Unit 3	312	77,897,659	78,442,735	78,170,197	2.466%	1,927,677
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	17,625,461	17,662,868	17,644,165	2.466%	435,105
6	Big Cajun 2, Unit 3	316	1,923,165	1,985,116	1,954,140	2.466%	48,189
7	Big Cajun 2, Unit 3	Subtotal	148,690,262	149,408,859	149,049,560		3,672,705
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	11,386,933	11,367,349	11,377,141	1.703%	193,753
11	Nelson G&O Common LA Contra	311	(126,568)	(180,555)	(153,561)	1.703%	(2,615)
12	Nelson G&O Common	312	4,936,436	4,932,700	4,934,568	1.703%	84,036
13	Nelson G&O Common LA Contra	312	(207)	(74,262)	(37,234)	1.703%	(634)
14	Nelson G&O Common	314	565,671	565,671	565,671	1.703%	9,633
15	Nelson G&O Common	315	1,863,857	1,863,857	1,863,857	1.703%	31,741
16	Nelson G&O Common LA Contra	315	(111,521)	(126,253)	(118,887)	1.703%	(2,025)
17	Nelson G&O Common	316	1,755,366	1,748,389	1,751,877	1.703%	29,834
18	Nelson G&O Common LA Contra	316	(4,402)	(4,446)	(4,424)	1.703%	(75)
19	Nelson G&O Common	Subtotal	22,436,610	22,263,495	22,350,053		343,667
20	Nelson Unit 3	311	-	-	-	3.348%	-
21	Nelson Unit 3 LA Contra	311	(29,764)	(28,023)	(28,894)	3.348%	(967)
22	Nelson Unit 3	312	-	-	-	3.348%	-
23	Nelson Unit 3 LA Contra	312	(13,677)	(13,677)	(13,677)	3.348%	(458)
24	Nelson Unit 3	314	-	-	-	3.348%	-
25	Nelson Unit 3 LA Contra	314	(35,351)	(35,351)	(35,351)	3.348%	(1,184)
26	Nelson Unit 3	315	-	-	-	3.348%	-
27	Nelson Unit 3	316	-	-	-	3.348%	-
28	Nelson Gas & Oil Unit 3	Subtotal	(78,792)	(77,051)	(77,921)		(2,609)
29	Nelson Unit 4	311	23,991	23,991	23,991	2.604%	625
30	Nelson Unit 4 LA Contra	311	(29,472)	(29,374)	(29,423)	2.604%	(766)
31	Nelson Unit 4	312	-	-	-	2.604%	-
32	Nelson Unit 4 LA Contra	312	(16,846)	(16,846)	(16,846)	2.604%	(439)
33	Nelson Unit 4	314	-	-	-	2.604%	-
34	Nelson Unit 4 LA Contra	314	(83,302)	(83,302)	(83,302)	2.604%	(2,169)
35	Nelson Unit 4	315	-	-	-	2.604%	-
36	Nelson Unit 4	316	-	-	-	2.604%	-
37	Nelson Gas & Oil Unit 4	Subtotal	(105,629)	(105,530)	(105,580)		(2,749)
38	Nelson Unit 6	310.9	1,716.68	1,716.68	1,716.68	N/A	-
39	Nelson Unit 6	311	40,623,768.72	40,716,176.29	40,669,972.51	2.429%	987,874
40	Nelson Unit 6 LA Contra	311	(562,439.65)	(656,761.68)	(609,600.67)	2.429%	(14,807)
41	Nelson Unit 6	312	174,944,138.30	175,105,329.10	175,024,733.70	2.429%	4,251,351
42	Nelson Unit 6 LA Contra	312	(42,037.06)	(85,975.21)	(64,006.14)	2.429%	(1,555)
43	Nelson Unit 6	314	44,316,192.26	44,403,537.62	44,359,864.94	2.429%	1,077,501
44	Nelson Unit 6 LA Contra	314	(1,294,570.64)	(1,281,266.42)	(1,287,918.53)	2.429%	(31,284)
45	Nelson Unit 6	315	29,809,261.93	29,828,190.37	29,818,726.15	2.429%	724,297
46	Nelson Unit 6	316	2,265,588.21	2,270,963.24	2,268,275.73	2.429%	55,096
47	Nelson Unit 6	Subtotal	290,061,619	290,301,910	290,181,764		7,048,473
48	Lewis Creek Common LA Contra	311	(4,274)	(4,024)	(4,149)	2.790%	(116)
49	Lewis Creek Common	Subtotal	(4,274)	(4,024)	(4,149)		(116)
50	Sabine Common LA Contra	311	(403)	(380)	(391)	2.001%	(8)
51	Sabine Common LA Contra	316	(283)	(283)	(283)	2.001%	(6)
52	Sabine Common	Subtotal	(687)	(663)	(675)		(14)
53	Sabine Unit 1 LA Contra	311	(18,890)	(17,785)	(18,337)	4.586%	(841)
54	Sabine Unit 1 LA Contra	312	(170,238)	(170,238)	(170,238)	4.586%	(7,807)
55	Sabine Unit 1	Subtotal	(189,128)	(188,023)	(188,576)		(8,648)

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

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment for Louisiana Retail Depreciation Rate Differences

Line No.	Description	Plant Acct	Plant in Service As of 12/31/22	Plant in Service As of 12/31/23	Average	Depr Rate	Accrual
56	Sabine Unit 2 LA Contra	312	(178,714)	(178,714)	(178,714)	4.387%	(7,840)
57	Sabine Unit 2	Subtotal	(178,714)	(178,714)	(178,714)		(7,840)
58	Sabine Unit 3 LA Contra	312	(73,688)	(73,688)	(73,688)	5.664%	(4,174)
59	Sabine Unit 3	Subtotal	(73,688)	(73,688)	(73,688)		(4,174)
60	Sabine Unit 4 LA Contra	315	(33,110)	(33,110)	(33,110)	3.458%	(1,145)
61	Sabine Unit 4	Subtotal	(33,110)	(33,110)	(33,110)		(1,145)
62	Sabine Unit 5 LA Contra	314	(102,488)	(102,488)	(102,488)	2.525%	(2,588)
63	Sabine Unit 5 LA Contra	315	(5)	(5)	(5)	2.525%	(0)
64	Sabine Unit 5	Subtotal	(102,493)	(102,493)	(102,493)		(2,588)
65	La. Station No. 2	311	4,095,024	4,503,246	4,299,135	2.367%	101,756
66	La. Station No. 2	312	14,131,722	14,131,722	14,131,722	2.631%	371,835
67	La. Station No. 2	314	12,455,343	12,455,343	12,455,343	2.924%	364,153
68	La. Station No. 2	315	6,118,718	6,118,718	6,118,718	2.736%	167,392
69	La. Station No. 2	316	120,925	120,925	120,925	2.214%	2,677
70	La. Station No. 2	Subtotal	36,921,733	37,329,955	37,125,844		1,007,813
71	River Bend Nuclear Station	320	8,506,358	8,506,358	8,506,358	N/A	-
72	River Bend Nuclear Station	321	1,474,280,506	1,477,875,052	1,476,077,779	1.473%	21,749,249
73	River Bend Nuclear Station LA Contra	321	(5,904,532)	(5,904,532)	(5,904,532)	1.473%	(87,000)
74	River Bend Nuclear Station	322	896,232,140	943,820,312	920,026,226	1.473%	13,556,114
75	River Bend Nuclear Station	323	447,334,483	522,498,715	484,916,599	1.473%	7,144,997
76	River Bend Nuclear Station	324	724,111,466	726,672,804	725,392,135	1.473%	10,688,281
77	River Bend Nuclear Station	325	162,364,698	175,561,580	168,963,139	1.473%	2,489,585
78	River Bend Nuclear Station LA Contra	325	(242,435)	(242,435)	(242,435)	1.473%	(3,572)
79	River Bend Nuclear Station	Subtotal	3,706,682,683	3,848,787,853	3,777,735,268		55,537,654
80	Calcasieu Station	340	618,502	618,502	618,502	N/A	-
81	Calcasieu Station	341	665,803	664,753	665,278	2.720%	18,096
82	Calcasieu Station	343	11,758,354	12,100,846	11,929,600	2.720%	324,485
83	Calcasieu Station - Purchase Price Adjustment	344	51,384,894	51,374,377	51,379,635	N/A	-
84	Calcasieu Station	344	64,757,621	64,569,177	64,663,399	2.720%	1,758,844
85	Calcasieu Station	345	4,144,211	3,851,997	3,998,104	2.720%	108,748
86	Calcasieu Station	346	2,245,302	2,245,302	2,245,302	2.720%	61,072
87	Calcasieu Station	Subtotal	135,574,688	135,424,954	135,499,821		2,271,246
88	Ouachita Station	340	166,405	166,405	166,405	N/A	-
89	Ouachita Station - Purchase Price Adjustment	341	71,392,950	71,367,002	71,379,976	N/A	-
90	Ouachita Station	341	8,731,211	8,759,386	8,745,299	3.120%	272,853
91	Ouachita Station	342	2,343,103	2,343,103	2,343,103	3.120%	73,105
92	Ouachita Station	343	15,190,930	16,805,640	15,998,285	3.120%	499,146
93	Ouachita Station	344	53,083,484	52,965,533	53,024,508	3.120%	1,654,365
94	Ouachita Station	345	2,145,695	2,145,695	2,145,695	3.120%	66,946
95	Ouachita Station	346	1,265,875	1,315,819	1,290,847	3.120%	40,274
96	Ouachita Station	Subtotal	154,319,654	155,868,584	155,094,119		2,606,689
97	Union Power	340	5,179,960	5,179,960	5,179,960	0.000%	-
98	Union Power Acquisition Adjustment	341	181,212,342	181,212,342	181,212,342	0.000%	-
99	Union Power	341	69,489,268	69,737,476	69,613,372	3.120%	2,171,937
100	Union Power	342	3,756,932	3,870,832	3,813,882	3.120%	118,993
101	Union Power	343	257,564,215	258,975,579	258,269,897	3.120%	8,058,021
102	Union Power	344	71,011,478	71,466,724	71,239,101	3.120%	2,222,660
103	Union Power	345	34,486,141	34,739,314	34,612,727	3.120%	1,079,917
104	Union Power	346	1,046,680	1,046,680	1,046,680	3.120%	32,656
105	Union Power	Subtotal	623,747,017	626,228,907	624,987,962		13,684,185
106	Lake Charles Power Station	341	73,657,635	74,064,886	73,861,260	3.120%	2,304,471
107	Lake Charles Power Station	342	7,607,643	7,653,340	7,630,492	3.120%	238,071
108	Lake Charles Power Station	343	543,543,299	546,265,969	544,904,634	3.120%	17,001,025

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

AJ35.6

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment for Louisiana Retail Depreciation Rate Differences

Line No.	Description	Plant Acct	Plant in Service As of 12/31/22	Plant in Service As of 12/31/23	Average	Depr Rate	Accrual
109	Lake Charles Power Station	344	78,280,153	78,750,867	78,515,510	3.120%	2,449,684
110	Lake Charles Power Station	345	86,043,393	86,862,201	86,452,797	3.120%	2,697,327
111	Lake Charles Power Station	346	3,815,587	3,882,397	3,848,992	3.120%	120,089
112	Lake Charles Power Station	Subtotal	792,947,710	797,479,661	795,213,685		24,810,667
113	Transmission Plant:						
114	Land	350.1	32,642,733	68,540,917	50,591,825	N/A	-
115	Easements	350.2	88,582,382	88,152,321	88,367,351	1.380%	1,219,469
116	Easements	350.3	27,409,897	37,336,100	32,372,998	1.380%	446,747
117	Control House	352	96,975,668	102,225,997	99,600,833	1.770%	1,762,935
118	Control House LA Contra	352	(848,948)	(1,642,047)	(1,245,498)	1.770%	(22,045)
119	Station Equipment	353	1,122,714,392	1,160,908,592	1,141,811,492	2.010%	22,950,411
120	Station Equipment LA Contra	353	(59,456,874)	(6,966,587)	(33,211,730)	2.010%	(667,556)
121	Towers and Fixtures	354	110,720,900	110,697,208	110,709,054	1.750%	1,937,408
122	Towers and Fixtures LA Contra	354	(413,950)	(41,097,738)	(20,755,844)	1.750%	(363,227)
123	Poles and Fixtures	355	922,636,566	1,068,018,317	995,327,441	2.390%	23,788,326
124	Poles and Fixtures LA Contra	355	(272,369,155)	(262,803,249)	(267,586,202)	2.390%	(6,395,310)
125	Overhead Conductor & Devices	356.1	491,975,861	527,062,639	509,519,250	1.820%	9,273,250
126	Overhead Conductor & Devices LA Contra	356.1	(128,787,169)	(117,437,405)	(123,112,287)	1.820%	(2,240,644)
127	Overhead Conductor & Devices	356.2	9,703,254	9,772,019	9,737,636	1.820%	177,225
128	Overhead Conductor & Devices LA Contra	356.2	(338,263)	(344,881)	(341,572)	1.820%	(6,217)
129	Overhead Conductor & Devices	356.3	61,684,964	65,677,203	63,681,084	1.820%	1,158,996
130	Overhead Conductor & Devices LA Contra	356.3	-	(292,338)	(146,169)	1.820%	(2,660)
131	Underground Conduit	357	7,849	108,029	57,939	0.051%	30
132	Underground Cond & Devices	358	222,033	222,441	222,237	0.180%	400
133	Roads and Trails	359	1,038,503	1,038,503	1,038,503	0.420%	4,362
134	Total Transmission	Subtotal	2,504,100,641	2,809,176,039	2,656,638,340		53,021,900
135	Distribution Plant:						
136	Land	360.1	11,233,093.21	11,226,095.69	11,229,594.45	N/A	-
137	Easements	360.2	6,067,661.19	6,134,123.02	6,100,892.11	2.120%	129,339
138	Control House	361	31,215,412.38	38,520,339.51	34,867,875.95	1.440%	502,097
139	Control House LA Contra	361	(115,617.68)	(1,100,769.32)	(608,193.50)	1.440%	(8,758)
140	Station Equipment	362	358,978,935.80	385,332,149.70	372,155,542.75	1.970%	7,331,464
141	Station Equipment LA Contra	362	(5,686,905.51)	(5,240,139.20)	(5,463,522.36)	1.970%	(107,631)
142	Poles, Towers, & Fixtures	364	558,374,302.50	585,060,442.00	571,717,372.25	2.960%	16,922,834
143	Poles, Towers, & Fixtures LA Contra	364	(180,700,698.48)	(309,988,570.19)	(245,344,634.34)	2.960%	(7,262,201)
144	Overhead Conductor & Devices	365.1	500,865,467.50	524,967,207.30	512,916,337.40	1.600%	8,206,661
145	Cost of Clearing ROW	365.3	31,807,247.48	33,324,295.99	32,565,771.74	1.600%	521,052
146	Overhead Conductor & Devices LA Contra	365.1	(129,303,787.86)	(212,624,632.19)	(170,964,210.03)	1.600%	(2,735,427)
147	Underground Conduit	366	112,925,726.00	125,136,527.50	119,031,126.75	1.540%	1,833,079
148	Underground Conduit LA Contra	366	(48,574,303.31)	(6,114,449.44)	(27,344,376.38)	1.540%	(421,103)
149	Underground Cond & Devices	367	162,072,454.10	173,669,971.70	167,871,212.90	2.580%	4,331,077
150	Underground Cond & Devices LA Contra	367	(51,345,761.55)	(20,047,098.80)	(35,696,430.18)	2.580%	(920,968)
151	Line Transformers	368	774,812,926.50	812,853,180.30	793,833,053.40	2.310%	18,337,544
152	Line Transformers LA Contra	368	(202,147,644.44)	(286,403,356.92)	(244,275,500.68)	2.310%	(5,642,764)
153	Overhead Services	369.1	154,438,532.60	155,777,574.10	155,108,053.35	2.860%	4,436,090
154	Overhead Services LA Contra	369.1	(65,593,105.23)	(31,640,695.71)	(48,616,900.47)	2.860%	(1,390,443)
155	Underground Services	369.2	108,113,733.30	113,146,760.50	110,630,246.90	2.860%	3,164,025
156	Underground Services LA Contra	369.2	(53,146,572.61)	(10,165,308.41)	(31,655,940.51)	2.860%	(905,360)
157	Meters-Customer	370	5,372,207.79	5,574,175.69	5,473,191.74	2.760%	151,060
158	Meters	370.15	61,318,024.23	125,972,450.92	93,645,237.58	6.670%	6,246,137
159	Meters-Substation	370.1	3,360,155.10	3,360,155.10	3,360,155.10	2.760%	92,740
160	Meters-Smart	370.10	-	-	-	2.760%	-
161	Meters-Customer LA Contra	370	(49,526,241.94)	(1,967,697.70)	(25,746,969.82)	2.760%	(710,616)
162	Inst on Customer Premises	371	93,150,169.11	95,421,596.19	94,285,882.65	2.570%	2,423,147
163	Inst on Customer Premises LA Contra	371	(57,916,609.46)	(21,899,227.67)	(39,907,918.57)	2.570%	(1,025,634)
164	Streetlighting and Signal Systems	373	90,712,728.88	104,373,701.00	97,543,214.94	1.060%	1,033,958
165	Streetlighting and Signal Systems LA Contra	373	(58,698,219.99)	(28,271,074.93)	(43,484,647.46)	1.060%	(460,937)
166	Non Roadway Lighting	373.2	2,050.12	2,050.12	2,050.12	0.000%	-
167	Total Distribution	Subtotal	2,162,065,360	2,364,389,776	2,263,227,568		54,070,463
168	General Plant:						

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, 2023

Adjustment for Louisiana Retail Depreciation Rate Differences

Line No.	Description	Plant Acct	Plant in Service As of 12/31/22	Plant in Service As of 12/31/23	Average	Depr Rate	Accrual
169	Land	389	2,729,506	2,729,506	2,729,506	N/A	-
170	Structures and Improvements	390	84,633,217	87,451,061	86,042,139	2.250%	1,935,948
171	Structures and Improvements LA Contra	390	(3,448,450)	(6,402,477)	(4,925,464)	2.250%	(110,823)
172	Office Furniture & Equipment	391.1	2,263,261	2,275,044	2,269,153	4.380%	99,389
173	Computer Equipment	391.2	27,029,314	29,403,614	28,216,464	20.000%	5,643,293
174	Computer Equipment LA Contra	391.2	(1,601)	(1,601)	(1,601)	20.000%	(320)
175	Data Handling Equipment	391.3	1,549,850	1,549,850	1,549,850	15.000%	232,478
176	Transportation Equipment	392	1,235,960	1,245,454	1,240,707	1.820%	22,581
177	Transportation Equipment LA Contra	392	-	(802,976)	(401,488)	1.820%	(7,307)
178	Power Operated Equipment	393	39,484	39,484	39,484	4.240%	1,674
179	Tools, Shop, and Garage Equipment	394	8,393,407	10,003,132	9,198,269	6.790%	624,562
180	Laboratory Equipment	395	796,624	796,624	796,624	4.870%	38,796
181	Power Operated Equipment	396	765,889	765,889	765,889	5.360%	41,052
182	Misc. Communications	397.1	23,620,161	24,753,073	24,186,617	5.930%	1,434,266
183	Communications and Microwave	397.2	15,226,201	15,338,861	15,282,531	5.930%	906,254
184	Misc. Communications LA Contra	397.1	-	-	-	5.930%	-
185	Communications and Microwave LA Contra	397.2	(22,964)	(22,964)	(22,964)	5.930%	(1,362)
186	Miscellaneous	398	1,365,233	1,709,200	1,537,217	4.630%	71,173
187	Total General Plant	Subtotal	166,175,094	170,830,774	168,502,934		10,931,654
188	Intangible		225,777,276	218,943,509	222,360,393	NA	1,381,228
189	Total Intangibles and Other	Subtotal	225,777,276	218,943,509	222,360,393		1,381,228
190	Grand Total		10,968,733,832	11,625,670,978	11,297,202,405		230,358,462

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2023

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, 2023

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

Line No.	Account and Description	Amount
1	456WHC: Westinghouse Credits	(76,979)
2	Subtotal REVENUES	<u>(76,979)</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ37 Gas and Steam Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove costs associated with Gas and Steam operations.

Line No.	Account and Description	Amount
1	1010AM: Electric Plant In Service	10,191
2	Subtotal PLANT IN SERVICE	10,191
3	108220: Rwp - Removal Cost	(49)
4	Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	(49)
5	163000: Stores Expenses Undistributed	(1,443,000)
6	Subtotal MATERIALS AND SUPPLIES	(1,443,000)
7	165000: Prepayments	(1,362,461)
8	165100: Prepaid Insurance	(1,223,210)
9	165201: Pp Tax-Hwy Use Tax	955
10	165400: Prepaid Ins Directors&Officers	(19,276)
11	165730: Pp Tax-Lic-Occup	(252)
12	165C01: PPD Long Term Cloud Prepays	22,000
13	165INS: Prepaid Insurance - Captive	313
14	165U39: Prepaid Life Insurance Kidco	(9,767)
15	Subtotal PREPAYMENTS	(2,591,698)
16	228100: Accum Prov For Prop Insurance	307
17	Subtotal PROPERTY INSURANCE RESERVE	307
18	228400: Acc Misc-Operating Prov	6,478
19	Subtotal ENVIRONMENTAL RESERVES	6,478
20	235001: Customer Deposits (Active) ⁽¹⁾	1,990,100
21	Subtotal CUSTOMER DEPOSITS	1,990,100
22	4031AM: Deprec Exp billed from Serv Co	1,901
23	408110: Employment Taxes	2,800
24	560000: Oper Super & Engineering	(100)
25	588000: Misc Distribution Expense	28,381
26	901000: Supervision	32,027
27	903001: Customer Records	32,278
28	907000: Supervision	(13)
29	908000: Customer Assistance Expenses	63
30	910000: Misc Cust Ser &Information Ex	1,493

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

AJ37.1

Entergy Louisiana, LLC
Formula Rate Plan
AJ37 Gas and Steam Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove costs associated with Gas and Steam operations.

Line No.	Account and Description	Amount
31	912000: Demon. & Selling Exp.	1,423
32	913000: Advertising Expense	574
33	916000: Miscellaneous Sales Expenses	(14)
34	920000: Adm & General Salaries	14,225
35	921000: Office Supplies And Expenses	166
36	922000: Adm. Expense Transferred - Cr	(801)
37	923000: Outside Services Employed	14,804
38	924000: Property Insurance Expense	(19,849)
39	925000: Injuries & Damages Expense	(12,471)
40	926000: Employee Pension & Benefits	8,739
41	926NS1: ASC 715 NSC - Emp Pens & Ben	981
42	928000: Regulatory Commission Expense	23
43	930200: Miscellaneous General Expense	760
44	935000: Maintenance Of General Plant	187
45	COSADJ: Interest Exp on Customer Dep ⁽¹⁾	(99,505)
46	Subtotal OPERATING EXPENSES	8,072

Notes:

⁽¹⁾ Reference AJ37.3

Entergy Louisiana, LLC
Formula Rate Plan
AJ37 Gas and Steam Adjustment
Electric
For the Test Year Ended December 31, 2023

Adjustment to remove costs associated with Gas and Steam operations.

Calculation of Gas and Steam Costs To Remove	Amount
<u>Louisiana Customer Deposits</u>	
FERC Account 235001 Beginning/Ending Average	(164,785,496)
Exclude Gas Department Customer Deposits	(1.21%)
Adjustment to Louisiana Customer Deposits at Year End Account 235001	1,990,100
<u>Interest on Louisiana Customer Deposits</u>	
Adjustment to Louisiana Customer Deposits	(1,990,100)
Interest on Louisiana Customer Deposits	5.00%
Adjustment to Louisiana Customer Deposits Interest Account 923000	(99,505)

Entergy Louisiana, LLC
Formula Rate Plan
AJ38 Plant Held for Future Use
Electric
For the Test Year Ended December 31, 2023

Adjustment for Plant Held for Future Use.

Line No.	Account and Description	Amount
1	1050AM: Plant Held For Future Use	(1,082,534)
2	Subtotal PLANT HELD FOR FUTURE USE	(1,082,534)
3	1080AM: Accum Prov Depr Plant Service	59
4	Subtotal ACCUM DEPREC PLANT HELD FUTURE USE	59
5	408142: Ad Valorem ⁽¹⁾	(10,822)
6	Subtotal OPERATING EXPENSES	(10,822)

Notes:

⁽¹⁾ Reference AJ38.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ38 Plant Held for Future Use
Electric
For the Test Year Ended December 31, 2023

Adjustment for Plant Held for Future Use.

Line No.	Description	Amount
1	1050AM: Plant Held For Future Use ⁽¹⁾	(1,082,534)
2	Assessment Ratio	10%
3	Assessed Value (Line 1* Line 2)	<u>(108,253)</u>
4	Effective Ad Valorem Tax Rate	10.00%
5	Ad Valorem Tax (Line 3 * Line 4)	<u>(10,822)</u>
6	Total Ad Valorem Tax Adjustment	<u><u>(10,822)</u></u>

Notes:

⁽¹⁾ Reference RB 4

Entergy Louisiana, LLC
Formula Rate Plan
AJ39 Miscellaneous
Electric
For the Test Year Ended December 31, 2023

Adjustment to 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⁾	167,007,480
2	Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	<u>167,007,480</u>
3	4471NR: Sales For Resale Assoc-30% Rb ⁽²⁾	(41,509,479)
4	Subtotal REVENUES	<u>(41,509,479)</u>
5	5181NR: River Bend Fuel Burn-Rb Nonreg ⁽³⁾	(7,391,954)
6	5183NR: Daily Lease Charges - Non Reg ⁽³⁾	(1,058,652)
7	5185NR: Nuclear Dry Cask Strg-RBnonreg ⁽³⁾	(650,100)
8	Subtotal OPERATING EXPENSES	<u>(9,100,707)</u>

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 (OROW) Amortization
Electric
For the Test Year Ended December 31, 2023

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

Line No.	Account and Description	Amount
1	566000: Misc. Transmission Expenses	(6,808)
2	568000: Maint. Supervision & Engineer	509
3	571000: Maint Of Overhead Lines	246,515
4	593000: Maintenance Of Overhead Lines	614,738
5	926000: Employee Pension & Benefits	11
6	926NS1: ASC 715 NSC - Emp Pens & Ben	0
7	Subtotal OPERATION & MAINTENANCE EXPENSE	854,966
8	408110: Employment Taxes	17
9	Subtotal TAXES OTHER THAN INCOME	17

Entergy Louisiana, LLC
Formula Rate Plan
AJ43 Contingent Customer Credit Adjustment
Electric
For the Test Year Ended December 31, 2023

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	55,250,874
2	283904: Nuclear Decommissioning Liability ST	21,332,384
3	Total Rate Base Adjustment	<u>76,583,258</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, 2023

Calculation of Customer Contingent Credit - Decommissioning ADIT Liability

Line No.	Description	Reference	Amount
1	Earned Rate of Return on Common Equity	FRP Attach. F Line 1	9.05%
2	Equity Ratio	FRP Attach. B Line 24	50.81%
3	LPSC Retail Rate Base	FRP Attach. B Line 20	16,412,640,023
4	Mid-Point Rate of Return on Equity	FRP Attach. F Line 2	9.70%
5	Mid-Point Return on Common Equity	Line 4 * line 2 * Line 3	808,906,688
6	Unrecovered Guaranteed Credits	\$55 M - Recovery	49,231,117
7	Decommissioning ADIT	General Ledger	76,583,258
8	Benchmark Rate of Return	FRP Attach. D Col. D Line 15	6.81%
9	Revenue Conversion Factor	FRP Attach. B Line 6	1.38625
10	Revenue Requirement of Decommissioning ADIT	Line 7 * Line 8 * Line 9	7,227,224
11	Revenue Requirement of ROE Deficiency	(Line 4 - Line 1) * Line 3 * Line 2 * Line 9	75,655,619
12	Contingent Credit	Line 10 - Line 6 (cannot be negative)	-

Entergy Louisiana, LLC
Formula Rate Plan
AJ45 MISO Cost Recovery Adjustment
Electric
For the Test Year Ended December 31, 2023

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	(2,066,337)
2	456136: MISO Sch 7 Firm PTP - ST	(710,595)
3	456137: MISO Sch 7 Firm PTP - LT	(10,053,807)
4	456138: MISO Sch 8 Non-firm	(1,415,569)
5	456139: MISO Sch 9 Network	(95,806,267)
6	456142: MISO Sch 42 Int/AFUDC Amort	60,604
7	456TPZ: ELL Receipts- TPZ Settlement	(2,200,000)
8	457131: MISO Sch 1 Sched/Sys Ctrl/Disp	(1,542,043)
9	457132: MISO Sch 2 Reactive	2,447,471
10	Subtotal REVENUES ⁽¹⁾	(111,286,543)
11	555015: MISO Schedule 24 Admin ⁽²⁾	(800,523)
12	561410: MISO Schedule 10 Admin ⁽²⁾	(15,451,562)
13	5618BB: MISO Schedule BB ⁽²⁾	(31,291)
14	565000: Transmission Of Electric ⁽²⁾	(2,962,481)
15	565S26: MISO Schedule 26 Expense ⁽²⁾	(237,289)
16	565S33: MISO Schedule 33 Expense ⁽²⁾	(3,851)
17	565S41: MISO SC41 EXP ⁽²⁾	(893)
18	565SC1: MISO SCH 1 EXP ⁽²⁾	(91,941)
19	565SC2: MISO SCH 2 Expense ⁽²⁾	2,022,590
20	565SC9: MISO Schedule 9 Expense ⁽²⁾	(3,412,219)
21	575700: MISO Market Admin Charges ⁽²⁾	(10,133,377)
22	928000: Regulatory Commission Expense	(703,671)
23	Subtotal OPERATING EXPENSES	(31,806,508)

Notes:

⁽¹⁾ Reference RV 1

⁽²⁾ Reference EX 1

Entergy Louisiana, LLC
Formula Rate Plan
AJ46 Environmental Costs
Electric
For the Test Year Ended December 31, 2023

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	(26)
2	447115: Resource Plan Rev - Affiliated	(68)
3	Subtotal REVENUES	(93)

Entergy Louisiana, LLC
Formula Rate Plan
AJ48 DOE Awards
Electric
For the Test Year Ended December 31, 2023

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

Line No.	Account and Description	Amount ⁽¹⁾
1	407403: Regulatory Credits	519,540
2	Subtotal OETOA: OPERATING EXPENSES	519,540

Notes:

⁽¹⁾ All related to RBS

Entergy Louisiana, LLC
Formula Rate Plan
AJ49 Business Combination CTABs
Electric
For the Test Year Ended December 31, 2023

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	Subtotal OPERATING EXPENSES	1,621,952

Entergy Louisiana, LLC
Formula Rate Plan
AJ50 Energy Efficiency Programs
Electric
For the Test Year Ended December 31, 2023

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	(330)
2	408110: Employment Taxes	(7,910)
3	908000: Customer Assistance Expenses	(19,712,169)
4	920000: Adm & General Salaries	(90,121)
5	921000: Office Supplies And Expenses	(2,495)
6	922000: Adm. Expense Transferred - Cr	4,951
7	926000: Employee Pension & Benefits	(28,911)
8	926NS1: ASC 715 NSC - Emp Pens & Ben	(2,335)
9	928000: Regulatory Commission Expense	(28,215)
10	Subtotal OPERATING EXPENSES	<u>(19,867,535)</u>

Entergy Louisiana, LLC
Formula Rate Plan
A54 River Bend Refueling Maintenance Cost Adjustment
Electric
For the Test Year Ended December 31, 2023

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

Line No.	Account and Description	Amount ⁽¹⁾
1	174104: Refueling Outage	1,841,709
2	Subtotal OTHER RATE BASE	1,841,709

Notes:

⁽¹⁾ Reference AJ54.2

Entergy Louisiana, LLC
Formula Rate Plan
A54 River Bend Refueling Maintenance Cost Adjustment
Electric
For the Test Year Ended December 31, 2023

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

Line No.	Account and Description	Amount
1	Account 174104 Beginning Ending Average Balance for River Bend ⁽¹⁾	22,419,311
2	Cost of Last River Bend Refueling Outage	51,536,012
3	Percentage of Costs Allowed in Rate Base	<u>50.00%</u>
4	Amount Recoverable in Rate Base (Line 2 * Line 3)	25,768,006
5	Total RB RF Maint Cost Rate Base Adjustment (Line 4 - Line 1)	3,348,695
6	Less: 30% Non-Regulated ⁽²⁾	(1,004,608)
7	Less: DAP @ 21.4317% ⁽³⁾	<u>(502,378)</u>
8	Total River Bend Refueling Maintenance Cost Adjustment (Sum Lines 5 - 7) ⁽⁴⁾	<u><u>1,841,709</u></u>

Notes:

⁽¹⁾ Reference RB 19

⁽²⁾ Line 5 * .30

⁽³⁾ (Line 5 + Line 6) * 21.4317%

⁽⁴⁾ ADIT Adjusted in AJ04A

**Entergy Louisiana, LLC
Formula Rate Plan
Miscellaneous Data
Electric
For the Test Year Ended December 31, 2023**

	<u>CODE</u>	<u>ELA</u>	<u>REFERENCE</u>
STATE TAX RATE =	STR	7.50%	Input
EFFECTIVE STATE TAX RATE ⁽¹⁾ =	STREFF	7.50%	Input
FEDERAL TAX RATE =	FTR	21.00%	Input
EFFECTIVE FEDERAL TAX RATE ⁽²⁾ =	FTREFF	19.43%	Calculated
COMPOSITE TAX RATE ⁽³⁾ =	INCTR	26.93%	Calculated
BAD DEBT EXPENSE RATE =	BDEBT	0.2588%	MD 3
REGULATORY COMMISSION EXPENSE RATE =	RCEXP	0.0843%	MD 2
FRANCHISE TAX RATE =	FTX	0.9406%	MD 2
REVENUE CONVERSION FACTOR ⁽⁴⁾ =	REVCOF	1.38625	Calculated
REVENUE EXPENSE CONVERSION FACTOR =	EXCOF	1.01300	Calculated
REQUIRED RATE OF RETURN =	ROR	6.81%	Att D Col D L15
INTEREST ON LT DEBT =	LTDRATE	1.88%	Att D Col D L7
REQUIRED COMMON EQUITY COST =		4.93%	Att D Col D L14
COMMON EQUITY RATIO =		50.81%	Att D Col B L14
REVENUE REQUIREMENT ALLOCATION FACTOR =		100.00%	
RATE BASE ALLOCATION FACTOR =		100.00%	
NOTES:			
⁽¹⁾ 7.50% EFFECTIVE LOUISIANA STATE TAX RATE = STATE TAX RATE			
⁽²⁾ 19.43% EFFECTIVE FEDERAL TAX RATE = FEDERAL TAX RATE * (1 - STATE TAX RATE)			
⁽³⁾ 26.93% COMPOSITE TAX RATE = EFFECTIVE LOUISIANA STATE TAX RATE + EFFECTIVE FEDERAL TAX RATE			
⁽⁴⁾ REVENUE CONVERSION FACTOR = 1 / [(1 - COMPOSITE TAX RATE) * (1 - BAD DEBT - REGULATORY COMMISSION EXPENSE RATE - FRANCHISE TAX RATE)]			

Entergy Louisiana, LLC
Formula Rate Plan
Development of Revenue Related Taxes Other Than Income Factors
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	408154 Franchise Tax - Local ⁽¹⁾	42,009,546
2	408174 Inspection & Supervision Fee ⁽¹⁾	3,765,252
3	Total Revenue-Related Taxes ⁽²⁾	<u>45,774,798</u>
4		
5	Total Sales to Ultimate Customers ⁽³⁾	4,484,670,937
6		
7	Less:	
8	Franchise Revenues ⁽⁴⁾	18,509,075
9		
10	Total Sales to Ultimate Customers - Adjusted ⁽⁵⁾	<u>4,466,161,862</u>
11		
12	<u>Revenue-Related Tax Factor</u>	
13		
14	Franchise Tax Rate ⁽⁶⁾	0.9406%
15	Inspection & Supervision Rate ⁽⁷⁾	0.0843%
16	Total Revenue-Related Tax Factor ⁽⁸⁾	<u>1.0249%</u>

Notes:

- (1) Reference EX 5
- (2) Line 1 + Line 2
- (3) Reference RV 1
- (4) Reference MD 4
- (5) Line 5 - Line 8
- (6) Line 1 / Line 10
- (7) Line 2 / Line 10
- (8) Line 14 + Line 15

ENTERGY LOUISIANA, LLC FIVE YEAR AVERAGE PERCENTAGE OF UNCOLLECTIBLE ACCOUNTS YEARS 2019 - 2023				
5 Year Analysis Summary				
LINE NO	YEAR	COMBINED* OPERATING REVENUES	COMBINED* UNCOLLECTIBLES WRITTEN OFF	% UNCOLLECTIBLES
1	2023	4,407,690,167	13,076,355	0.2967%
2	2022	5,317,210,422	18,648,999	0.3507%
3	2021	4,284,934,666	8,633,792	0.2015%
4	2020	3,458,900,602	7,023,710	0.2031%
5	2019	3,655,790,191	7,281,846	0.1992%
6	Total 5 Years	21,124,526,048	54,664,702	0.2588%

* Includes combined ELL-Legacy and EGSL-Legacy revenues and write-offs.

ENTERGY LOUISIANA - LEGACY FIVE YEAR AVERAGE PERCENTAGE OF UNCOLLECTIBLE ACCOUNTS YEARS 2019 - 2023				
5 Year Analysis Summary				
LINE NO	YEAR	ELL-L OPERATING REVENUES	ELL-L UNCOLLECTIBLES WRITTEN OFF	% UNCOLLECTIBLES
1	2023	2,614,185,637	7,210,896	0.2758%
2	2022	3,138,810,072	11,069,534	0.3527%
3	2021	2,542,779,913	5,810,434	0.2285%
4	2020	2,082,395,305	4,219,611	0.2026%
5	2019	2,204,166,704	4,352,792	0.1975%
6	Total 5 Years	12,582,337,631	32,663,267	0.2596%

ENTERGY GULF STATES - LEGACY FIVE YEAR AVERAGE PERCENTAGE OF UNCOLLECTIBLE ACCOUNTS YEARS 2019 - 2023				
5 Year Analysis Summary				
LINE NO	YEAR	EGSL-L OPERATING REVENUES	EGSL-L UNCOLLECTIBLES WRITTEN OFF	% UNCOLLECTIBLES
1	2023	1,793,504,530	5,865,459	0.3270%
2	2022	2,178,400,349	7,579,465	0.3479%
3	2021	1,742,154,753	2,823,358	0.1621%
4	2020	1,376,505,298	2,804,099	0.2037%
5	2019	1,451,623,487	2,929,054	0.2018%
6	Total 5 Years	8,542,188,417	22,001,435	0.2576%

Entergy Louisiana, LLC
Formula Rate Plan
Franchise Revenue
Electric
For the Test Year Ended December 31, 2023

Rate Class	Amount
RESIDENTIAL SERVICE	10,096,765
SMALL GENERAL SERVICE	2,848,817
GENERAL SERVICE	4,799,435
MUNICIPAL PUMPING SERVICE	9,212
LARGE POWER SERVICE	242,665
HIGH LOAD FACTOR SERVICE	133,896
LARGE LOAD HIGH LF POWER SERVICE	
LARGE INDUSTRIAL SERVICE	32,759
LIGHTING	338,459
EXPERIMENTAL CURTAILMENT SERVICE	-
QFSS	-
FACILITIES CHARGES	7,068
RENEWABLE ENERGY PILOT	-
Total	<u>18,509,075</u>

Entergy Louisiana, LLC
Formula Rate Plan
Required Rate of Return
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	(A) Capital Amount (\$)	(B) Capital Ratio	(C) Cost Rate	(D) Benchmark Rate of Return On Rate Base	(E) Before Tax BRORB
1	Short Term Debt ⁽¹⁾	-	0.00%	0.00%	0.00%	0.00%
2	Allocate Common Equity Adjustment	-	0.00%	0.00%	0.00%	0.00%
3	Adjusted Short Term Bond Debt	-	0.00%		0.00%	0.00%
4	Long Term Debt ⁽²⁾	7,924,402,674	46.48%	3.82%	1.78%	1.78%
5	Allocate Common Equity Adjustment ⁽³⁾	462,028,400	2.71%	3.82%	0.10%	0.10%
6	Adjusted Long Term Bond Debt	8,386,431,073	49.19%		1.88%	1.88%
7	Total Debt	8,386,431,073	49.19%	0.00%	1.88%	1.88%
8	Preferred Equity ⁽⁴⁾	-	0.00%	0.00%	0.00%	0.00%
9	Allocate Common Equity Adjustment	-	0.00%	0.00%	0.00%	0.00%
10	Adjusted Preferred Equity	-	0.00%		0.00%	0.00%
11	Common Equity ⁽⁵⁾	9,124,615,772	53.52%	9.70%	5.19%	7.10%
12	Common Equity Adjustment	(462,028,400)	-2.71%	9.70%	-0.26%	-0.36%
13	Adjusted Common Equity ⁽⁶⁾	8,662,587,372	50.81%		4.93%	6.75%
14	Total Equity	8,662,587,372	50.81%	0.00%	4.93%	6.75%
15	Total L7 + L14	<u>17,049,018,445</u>	<u>100.00%</u>	<u>N/A</u>	<u>6.81%</u>	<u>8.63%</u>

Notes:

⁽¹⁾ Reference COC 3

⁽²⁾ Reference COC 2

⁽³⁾ Reference L12 below

⁽⁴⁾ Reference COC 4

⁽⁵⁾ Reference COC 5

⁽⁶⁾ Reference COC 6

Energy Louisiana, LLC
Formula Rate Plan
Long-Term Debt
For the Test Year Ended December 31, 2023

Description	Series	Issue Date	Maturity Date	Principal Outstanding	Unamortized		Net Proceeds	Cost Rate	Annualized Interest	Months Remaining	Amortization Prem. Disc. Exp. & Loss	Net Annual Cost	Effective Cost Rate
					Prem. Disc. Exp. & Loss	Cost							
5.40%	SERIES	Nov-09	01-Nov-24	400,000,000	(261,802)	399,738,198	5.40%	21,600,000	10	261,802	21,861,802	5.47%	
4.44%	SERIES	Sep-10	15-Jan-26	250,000,000	(316,916)	249,683,084	4.44%	11,100,000	25	155,436	11,255,436	4.51%	
3.78%	SERIES	Jul-14	01-Apr-25	110,000,000	(137,331)	109,862,669	3.78%	4,158,000	15	(65,395)	4,267,865	3.88%	
	Remove Storm Securitization (Legacy LG-Issac)		01-Apr-25	(65,474,805)	81,743	(65,393,062)	0	0	15	(65,395)	(2,540,342)	N/A	
5.00%		Jun-14	15-Jul-44	170,000,000	(1,246,572)	168,753,428	5.00%	8,500,000	247	160,882	8,560,693	5.07%	
3.78%		Jul-14	01-Apr-25	190,000,000	(201,103)	189,798,897	3.78%	7,182,000	15	160,882	7,342,882	3.87%	
	Remove Storm Securitization (Legacy EL-Issac)		01-Apr-25	(187,006,742)	197,935	(186,808,807)	0	0	15	(156,346)	(7,227,203)	N/A	
4.95%		Mar-16	15-Jan-45	450,000,000	(8,407,549)	441,592,451	4.95%	22,275,000	253	399,619	22,674,619	5.13%	
3.25%		Mar-16	01-Apr-28	425,000,000	(1,323,117)	423,676,883	3.25%	13,812,500	51	311,321	14,123,821	3.33%	
3.05%		May-16	01-Jun-31	325,000,000	(2,327,222)	322,672,778	3.05%	9,912,500	89	313,782	10,226,282	3.17%	
4.88%		Aug-16	01-Sep-66	270,000,000	(7,589,196)	262,410,804	4.88%	13,162,500	512	177,872	13,340,372	5.08%	
2.40%		Oct-16	01-Oct-26	400,000,000	(1,291,309)	398,708,691	2.40%	9,600,000	33	469,567	10,069,567	2.53%	
4.00%		Mar-18	15-Mar-33	750,000,000	(4,922,630)	745,077,370	4.00%	30,000,000	111	534,745	30,534,745	4.10%	
3.12%		May-17	01-Sep-27	450,000,000	(1,410,567)	448,589,433	3.12%	14,040,000	44	384,700	14,424,700	3.22%	
4.20%		Mar-19	01-Apr-50	525,000,000	(7,795,424)	517,204,576	4.20%	22,050,000	315	296,968	22,346,968	4.32%	
1.32%	Line of Credit	Sep-21	03-Jun-26	900,000,000	(1,137,119)	(1,137,119)	1.32%	0	29	257,137	257,137	-22.61%	
4.20%		Mar-20	01-Sep-48	900,000,000	(5,496,084)	894,503,916	4.20%	37,800,000	296	222,814	38,022,814	4.25%	
2.90%		Nov-20	15-Mar-51	650,000,000	5,033,994	655,033,994	2.90%	18,850,000	327	(185,036)	18,664,964	2.85%	
1.60%		Nov-20	17-Nov-23	300,000,000	(2,412,472)	297,587,528	1.60%	4,800,000	84	346,841	5,146,841	1.73%	
0.62%		Nov-20	17-Nov-23	0	0	0	0.62%	0	(1)	0	0	0.00%	
	Remove 2020 Laura Storm-related Debt ⁽¹⁾	Nov-20	17-Nov-23	125,000,000	(0)	(0)	(0)	0	102	579,029	12,329,029	2.49%	
2.35%		Mar-21	15-Jun-32	500,000,000	(4,896,016)	495,103,984	2.35%	11,750,000	210	369,363	15,869,363	3.22%	
3.10%		Mar-21	15-Jun-41	500,000,000	(6,447,446)	493,552,554	3.10%	15,500,000	77	63,248	387,248	2.45%	
2.00%		Apr-21	01-Jun-30	16,200,000	(405,839)	15,794,161	2.00%	324,000	147	100,042	4,662,042	2.57%	
2.50%		Apr-21	01-Apr-36	182,480,000	(1,225,516)	181,254,484	2.50%	4,560,000	9	0	9,500,000	0.95%	
0.95%		Oct-21	01-Oct-24	1,000,000,000	(0)	1,000,000,000	0.95%	0	345	278,789	24,028,789	4.88%	
	Remove 2021 Ida Storm-related Debt ⁽²⁾	Oct-21	01-Oct-24	(1,000,000,000)	(8,002,795)	491,997,205	4.75%	23,750,000	0	255,487	255,487	N/A	
4.75%	Annual Rating Agency Fee	Aug-22	15-Sep-52	500,000,000	(1,328,074)	(1,328,074)	4.75%	0	0	167,241	167,241	0.00%	
	Suspense/FAS101				(167,241)	(167,241)							
	Amortization of Loss on Reacquired Debt												
Various		01-Oct-15	01-Apr-32		(1,390,055)	(1,390,055)			99	168,492	168,492	N/A	
3.50%		Various	01-Aug-33		(1,980,482)	(1,980,482)			115	226,442	226,442	N/A	
6.88%		01-Jun-21	01-Jun-30		(1,235,973)	(1,235,973)			77	100,896	100,896	N/A	
6.13%		01-Oct-15	01-Jul-24		(14,338)	(14,338)			6	14,338	14,338	N/A	
9.00%		01-Oct-15	01-Nov-25		(40,371)	(40,371)			22	22,021	22,021	N/A	
8.75%		01-Oct-15	01-Oct-34		(725,863)	(725,863)			129	67,522	67,522	N/A	
4.90%		01-Oct-15	01-Apr-32		(251,992)	(251,992)			99	30,544	30,544	N/A	
8.25%		01-Oct-15	01-Jun-30		(269,925)	(269,925)			77	42,066	42,066	N/A	
6.40%		01-Oct-15	01-Jul-30		(202,110)	(202,110)			78	31,094	31,094	N/A	
Various		01-Oct-15	15-Jul-44		(346,717)	(346,717)			247	16,881	16,881	N/A	
6.30%		01-Oct-15	01-Mar-35		(512,368)	(512,368)			134	53,134	53,134	N/A	
Various		01-Oct-15	15-Jul-44		(473,047)	(473,047)			247	23,032	23,032	N/A	
Various		Various	01-Dec-24		(69,837)	(69,837)			11	47,020	47,020	N/A	
Various		Various	01-Dec-24		(226,547)	(226,547)			11	196,265	196,265	N/A	
Various		Various	01-Sep-66		(3,122,400)	(3,122,400)			512	95,043	95,043	N/A	
3.50%		18-Apr-16	01-Jun-30		(435,264)	(435,264)			77	67,833	67,833	N/A	
3.38%		18-Apr-16	01-Sep-28		(277,211)	(277,211)			56	59,402	59,402	N/A	
4.88%		16-Sep-16	01-Sep-66		(3,469,735)	(3,469,735)			512	81,322	81,322	N/A	
4.70%		16-Dec-20	15-Mar-51		(2,627,179)	(2,627,179)			327	96,568	96,568	N/A	
5.25%		16-Dec-20	15-Mar-51		(4,690,165)	(4,690,165)			327	172,397	172,397	N/A	
5.99%		02-Oct-09	01-Oct-24		(141,492)	(141,492)			9	122,626	122,626	N/A	
3.38%		01-Apr-21	01-Apr-36		(857,039)	(857,039)			147	69,962	69,962	N/A	
TOTAL LONG-TERM BOND DEBT												3.82%	
												8,136,198,453	
												(86,795,779)	
												7,824,402,674	
												N/A	
												304,728,500	
												N/A	
												7,633,363	
												302,818,061	

Notes:
⁽¹⁾ Remove 2020-Storm-related debt (Laura, etc) Eff. 5/1/21 (April '21 COC) for MSS-4 pursuant to 6/10/21 FERC Letter Order in ER21-1720 and for AFUDC pursuant to 11/23/20 LPSC Order in Dkt U-35762.
⁽²⁾ Remove Hurricane Ida - related debt Eff. 12/1/21 (Nov '21 COC) for MSS-4 pursuant to 1/20/22 FERC Letter Order in ER22-489 and for AFUDC pursuant to 11/17/21 LPSC Order in Dkt U-36154.

Entergy Louisiana, LLC
Formula Rate Plan
Short-Term Debt
For the Test Year Ended December 31, 2023

	<u>Borrowing</u>	<u>Blended Rate</u>
MONEY POOL SHORT-TERM DEBT:		<u>Month End</u>
12/31/2022	226,113,688	0.59%
1/31/2023	108,549,688	4.15%
2/28/2023	105,278,688	4.48%
3/31/2023	0	
4/30/2023	0	
5/31/2023	0	
6/30/2023	0	
7/31/2023	0	
8/31/2023	0	
9/30/2023	0	
10/31/2023	0	
11/30/2023	0	
12/31/2023	156,165,769	5.28%
 13 Month Average	 45,854,449	 3.62%
 BANK DEBT & NOTES PAYABLE:		
12/31/2022	0	N/A
1/31/2023	0	N/A
2/28/2023	0	N/A
3/31/2023	0	N/A
4/30/2023	0	N/A
5/31/2023	0	N/A
6/30/2023	0	N/A
7/31/2023	0	N/A
8/31/2023	0	N/A
9/30/2023	0	N/A
10/31/2023	0	N/A
11/30/2023	0	N/A
12/31/2023	0	N/A
 13 Month Average	 0	 0.00%
 Total 13 Month Average⁽¹⁾	 <u><u>0</u></u>	 <u><u>0.00%</u></u>

Notes:

⁽¹⁾ Short-Term debt is immaterial and not included in Cost of Capital calculation.

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

**Entergy Louisiana, LLC
Formula Rate Plan
Preferred Stock
For the Test Year Ended December 31, 2023**

<u>Description</u>	<u>Issue Date</u>	<u>Principal Outstanding</u>	<u>Capital Stock Expense</u>	<u>Premium/ (Discount)</u>	<u>Net Proceeds</u>	<u>Cost Rate</u>	<u>Annual Cost</u>	<u>Effective Cost Rate</u>
6.95% \$100 PAR		0	0	0	0	6.95%	0	0.00%
TOTAL PREFERRED STOCK		0	0	0	0		0	0.00%

Entergy Louisiana, LLC
Formula Rate Plan
Common Equity
For the Test Year Ended December 31, 2023

Line No.	Line Description	Per Book Amount	Adjustment Amount (\$) ⁽¹⁾	Total Adjusted Common Equity
1	Common Stock			
2	Paid in Capital	5,524,477,686	(2,348,800,332)	3,175,677,354
3	Retained Earnings	5,948,938,418	-	5,948,938,418
4	Total Common Equity	11,473,416,104	(2,348,800,332)	9,124,615,772

Notes:

⁽¹⁾ Paid in Capital is adjusted to remove the Laura/Delta/Zeta one billion dollar capital infusion from Entergy Parent Corporation net of redemptions. Reference LPSC Docket No. U-35991 and LPSC Docket No. U-36350.

Entergy Louisiana, LLC
Formula Rate Plan
Common Equity Ratio - Three Year Average
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	Capital Ratio
1	Test Year 2021 ⁽¹⁾	49.41%
2	Test Year 2022 ⁽²⁾	49.51%
3	Test Year 2023 ⁽³⁾	53.52%
4	Three Year Average (Sum Lines 1-3) / 3	50.81%
5	Total Capital Per Books ⁽⁴⁾	17,049,018,445
6	Total Adjusted Common Equity ⁽⁵⁾	8,663,174,573
7	Total Adjusted Long Term Debt ⁽⁶⁾	8,385,843,873

Notes:

- ⁽¹⁾ Reference Docket No. U-36381
- ⁽²⁾ Reference Docket No. U-36822
- ⁽³⁾ Reference COC 1 L11
- ⁽⁴⁾ Reference COC 1 L15
- ⁽⁵⁾ L4 * L5
- ⁽⁶⁾ L5 - L6

**ENTERGY LOUISIANA - LEGACY
TYPICAL BILL COMPARISON
August 2024**

**RESIDENTIAL
(SECONDARY)**

LINE NO.	KWH	PRESENT	PROPOSED	DIFFERENCE	
		MONTHLY BILLING	MONTHLY BILLING	AMOUNT	PERCENT
(a)	(b)	(c)	(d)	(e)	(f)
1	500	\$66.65	\$79.02	\$12.37	18.56%
2	1000	\$128.35	\$131.69	\$3.34	2.60%
3	1250	\$159.20	\$158.01	(\$1.19)	-0.75%
4	FUEL CHARGE (Secondary)	\$0.02378	\$0.02378		
5	FSPP	\$0.000017	\$0.000017		
6	FRP	81.4136%	88.7570%		
7	RPCEA (Fuel)	-	-		
8	NFRPCEA (Non-Fuel)	-	-		
9	FSC (Secondary)	-	-		
10	SCO	(1.3439%)	(1.3439%)		
11	EAC (Secondary)	\$0.00003	\$0.00003		
12	FSCII	-	-		
13	SCOII	(0.0599%)	(0.0599%)		
14	SLGR	-	-		
15	SLGO	-	-		
16	FSCIII	2.7690%	2.7690%		
17	SCOIII	(0.5439%)	(0.5439%)		
18	FSCIV	18.6407%	18.6407%		
19	SCOIV	(2.4644%)	(2.4644%)		
21	FSCV	9.9671%	9.9671%		
22	SCOV	(3.1127%)	(3.1127%)		
23	EECR-QS	\$0.001190	\$0.001190		
24	EECR-PE	\$0.000280	\$0.000280		
25	AMS CUSTOMER CHARGE	\$2.41	\$2.41		

Note: All riders are as of August 2024

**ENTERGY LOUISIANA - LEGACY
TYPICAL BILL COMPARISON
August 2024**

**SMALL GENERAL SERVICE
(SECONDARY)**

LINE NO.	KW	KWH	PRESENT	PROPOSED	DIFFERENCE	
			MONTHLY BILLING	MONTHLY BILLING	AMOUNT	PERCENT
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	12	1,500	\$313.34	\$321.39	\$8.05	2.57%
2	50	12,500	\$1,702.35	\$1,742.91	\$40.56	2.38%
3	500	150,000	\$15,300.54	\$15,639.62	\$339.08	2.22%
4	FUEL CHARGE (Secondary)		\$0.02378	\$0.02378		
5	FSPP		\$0.000017	\$0.000017		
6	FRP		78.7001%	84.6158%		
7	RPCEA (Fuel)		-	-		
8	NFRPCEA (Non-Fuel)		-	-		
9	FSC (Secondary)		-	-		
10	SCO		(1.3439%)	(1.3439%)		
11	EAC (Secondary)		\$0.00003	\$0.00003		
12	FSCII		-	-		
13	SCOII		(0.0599%)	(0.0599%)		
14	SLGR		-	-		
15	SLGO		-	-		
16	FSCIII		2.7690%	2.7690%		
17	SCOIII		(0.5439%)	(0.5439%)		
18	FSCIV		18.6407%	18.6407%		
19	SCOIV		(2.4644%)	(2.4644%)		
20	FSCV		9.9671%	9.9671%		
21	SCOV		(3.1127%)	(3.1127%)		
22	EECR-QS		\$0.001000	\$0.001000		
23	EECR-PE		\$0.000280	\$0.000280		
24	AMS CUSTOMER CHARGE		\$2.41	\$2.41		

Note: All riders are as of August 2024

**ENTERGY LOUISIANA - LEGACY
TYPICAL BILL COMPARISON
August 2024**

**LARGE GENERAL SERVICE
(SECONDARY)**

LINE NO.	KW	KWH	PRESENT	PROPOSED	DIFFERENCE	
			MONTHLY BILLING	MONTHLY BILLING	AMOUNT	PERCENT
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	300	120,000	\$11,904.64	\$12,212.05	\$307.41	2.58%
2	500	225,000	\$20,765.13	\$21,290.24	\$525.11	2.53%
3	1,000	500,000	\$43,595.76	\$44,680.39	\$1,084.63	2.49%
4	20,000	13,000,000	\$1,032,212.55	\$1,057,058.34	\$24,845.79	2.41%
5	FUEL CHARGE (Secondary)		\$0.02378	\$0.02378		
6	FSPP		\$0.000017	\$0.000017		
7	FRP		79.2857%	86.2729%		
8	RPCEA (Fuel)		-	-		
9	NFRPCEA (Non-Fuel)		-	-		
10	FSC (Secondary)		-	-		
11	SCO		(1.3439%)	(1.3439%)		
12	EAC (Secondary)		\$0.00003	\$0.00003		
13	FSCII		-	-		
14	SCOII		(0.0599%)	(0.0599%)		
15	SLGR		-	-		
16	SLGO		-	-		
17	FSCIII		2.7690%	2.7690%		
18	SCOIII		(0.5439%)	(0.5439%)		
19	FSCIV		18.6407%	18.6407%		
20	SCOIV		(2.4644%)	(2.4644%)		
21	FSCV		9.9671%	9.9671%		
22	SCOV		(3.1127%)	(3.1127%)		
23	EECR-QS		\$0.001000	\$0.001000		
24	EECR-PE		\$0.000280	\$0.000280		
25	AMS CUSTOMER CHARGE		\$2.41	\$2.41		

Note: All riders are as of August 2024

**ENTERGY GULF STATES - LEGACY
TYPICAL BILL COMPARISON
August 2024**

**RESIDENTIAL
(SECONDARY)**

LINE NO.	KWH	PRESENT	PROPOSED	DIFFERENCE	
		MONTHLY BILLING	MONTHLY BILLING	AMOUNT	PERCENT
(a)	(b)	(c)	(d)	(e)	(f)
1	500	\$67.01	\$78.67	\$11.66	17.40%
2	1,000	\$120.37	\$131.11	\$10.74	8.92%
3	1,300	\$152.40	\$162.57	\$10.17	6.67%
4	FUEL CHARGE (Secondary)	\$0.02378	\$0.02378		
5	FSPP	\$0.000017	\$0.000017		
6	FRP	76.2217%	88.7570%		
7	RPCEA (Fuel)	-	-		
8	NFRPCEA (Non-Fuel):	-	-		
9	FIORE	-	-		
10	FSC (Secondary)	-	-		
11	SCO	(0.8397%)	(0.8397%)		
12	EAC (Secondary)	\$0.000028	\$0.000028		
13	FSCII	-	-		
14	SCOII	(0.5384%)	(0.5384%)		
15	FSCIII	1.3479%	1.3479%		
16	SCOIII	(0.27480%)	(0.2748%)		
17	FSC IV	18.641%	18.6407%		
18	SCO IV	(2.46440%)	(2.4644%)		
20	FSC V	9.967%	9.9671%		
21	SCO V	(3.11270%)	(3.1127%)		
22	EECR-QS	\$0.00119	\$0.00119		
23	EECR-PE	\$0.00028	\$0.00028		
24	AMS CUSTOMER CHARGE	\$2.41	\$2.41		

Note: All riders are as of August 2024

**ENTERGY GULF STATES - LEGACY
TYPICAL BILL COMPARISON
August 2024**

**SMALL GENERAL SERVICE
(SECONDARY)**

LINE NO.	KWH	PRESENT	PROPOSED	DIFFERENCE	
		MONTHLY BILLING	MONTHLY BILLING	AMOUNT	PERCENT
(a)	(b)	(c)	(d)	(e)	(f)
1	500	\$98.74	\$103.23	\$4.49	4.55%
2	1,500	\$233.98	\$244.20	\$10.22	4.37%
3	5,000	\$707.23	\$737.50	\$30.27	4.28%
4	FUEL CHARGE (Secondary)	\$0.02378	\$0.02378		
5	FSPP	\$0.000017	\$0.000017		
6	FRP	74.3595%	84.6158%		
7	RPCEA (Fuel)	-	-		
8	NFRPCEA (Non-Fuel):	-	-		
9	FIORE	-	-		
10	FSC (Secondary)	-	-		
11	SCO	(0.8397%)	(0.8397%)		
12	EAC (Secondary)	\$0.000028	\$0.000028		
13	FSCII	-	-		
14	SCOII	(0.5384%)	(0.5384%)		
15	FSCIII	1.3479%	1.3479%		
16	SCOIII	(0.2748%)	(0.2748%)		
17	FSC IV	18.6407%	18.6407%		
18	SCO IV	(2.4644%)	(2.4644%)		
20	FSC V	9.967%	9.9671%		
21	SCO V	(3.11270%)	(3.1127%)		
22	EECR-QS	\$0.00100	\$0.00100		
23	EECR-PE	\$0.00028	\$0.000280		
24	AMS CUSTOMER CHARGE	\$2.41	\$2.41		

Note: All riders are as of August 2024

**ENTERGY GULF STATES - LEGACY
TYPICAL BILL COMPARISON
August 2024**

**GENERAL SERVICE
(SECONDARY)**

LINE NO.	KW BILLING DEMAND	KWH @ 30% LOAD FTR	PRESENT MONTHLY BILLING	PROPOSED MONTHLY BILLING	DIFFERENCE AMOUNT	DIFFERENCE PERCENT
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	25	5,475	\$652.53	\$683.95	\$31.42	4.82%
2	500	109,500	\$11,554.30	\$12,093.41	\$539.11	4.67%

LINE NO.	KW BILLING DEMAND	KWH @ 50% LOAD FTR	PRESENT MONTHLY BILLING	PROPOSED MONTHLY BILLING	DIFFERENCE AMOUNT	DIFFERENCE PERCENT
(a)	(b)	(c)	(d)	(e)	(f)	(g)
3	25	9,125	\$891.38	\$931.77	\$40.39	4.53%
4	500	182,500	\$16,257.51	\$16,976.14	\$718.63	4.42%

LINE NO.	KW BILLING DEMAND	KWH @ 70% LOAD FTR	PRESENT MONTHLY BILLING	PROPOSED MONTHLY BILLING	DIFFERENCE AMOUNT	DIFFERENCE PERCENT
(a)	(b)	(c)	(d)	(e)	(f)	(g)
5	25	12,775	\$1,120.38	\$1,169.14	\$48.76	4.35%
6	500	255,500	\$20,765.17	\$21,651.39	\$886.22	4.27%
7	FUEL CHARGE (Secondary)		\$0.02378	\$0.02378		
8	FSPP		\$0.000017	\$0.000017		
9	FRP		74.2594%	86.2729%		
10	RPCEA (Fuel)		-	-		
11	NFRPCEA (Non-Fuel):		-	-		
12	FIORE		-	-		
13	FSC (Secondary)		-	-		
14	SCO		(0.8397%)	(0.8397%)		
15	EAC (Secondary)		\$0.000028	\$0.000028		
16	FSCII		-	-		
17	SCOII		(0.5384%)	(0.5384%)		
18	FSCIII		1.3479%	1.3479%		
19	SCOIII		(0.2748%)	(0.2748%)		
20	FSC IV		18.6407%	18.6407%		
21	SCO IV		(2.4644%)	(2.4644%)		
23	FSC V		9.9671%	9.9671%		
24	SCO V		(3.1127%)	(3.1127%)		
25	EECR-QS		\$0.00100	\$0.00100		
26	EECR-PE		\$0.00028	\$0.000280		
27	AMS CUSTOMER CHARGE		\$2.41	\$2.41		

Note: All riders are as of August 2024

Table 1: Projected Distribution Closings

Category	IPS Code	Funding Project	Line Item Description	Estimated Projected Closings (\$)		Total	Projected In-Service	Estimated 2025 CI Reductions	Proposed Benefits
				1/1/24 - 8/30/24	9/1/24 - 12/31/24				
Distribution Reliability	PSK1DA: Distribution Automation						12/31/2025	Not Quantified	Capital maintenance of DA assets; no incremental reliability benefits
							12/1/2025	Not Quantified	Capital maintenance of DA assets; no incremental reliability benefits
	PSK1DA: Distribution Automation Total								
	PSK403: Distr Reliability						12/31/2099	Not Quantified	Other improvement projects are internally identified reliability projects which do not fall within the criteria established for other blankets. Also, project used to correct code violations.
							12/31/2099	20,340	Reduces impacts of CIs by limiting outages to faulted sections.
							12/31/2099	21,900	Focus program projects are targeted projects to improve reliability of specific poor-performing assets
							12/31/2099	70,800	Strategic Reliability projects are intended to enhance reliability and reduce customer interruptions
							12/31/2026	15,605	Reduces impacts of CIs by automatically re-energizing sections of conductors that experience only a momentary fault condition.
							12/31/2024	940	Strategic Reliability projects are intended to enhance reliability and reduce customer interruptions
							12/31/2024	16,400	Strategic Reliability projects intended to enhance reliability and reduce customer interruptions in the Baton Rouge and surrounding areas.
							3/31/2024	7,100	Strategic Reliability projects intended to enhance reliability and reduce customer interruptions for the Entergy service points which feed Pointe Coupee Electric/
							12/31/2024	6,220	Strategic Reliability projects are intended to enhance reliability and reduce customer interruptions
							3/31/2024	1,079	Strategic Reliability projects are intended to enhance reliability and reduce customer interruptions
	PSK403: Distr Reliability Total							160,384	
	PSK404: Infrastructure						12/31/2099	Not Quantified	Maintenance of existing service quality
							12/31/2099		
							12/31/2099		
							12/31/2023	Not Quantified	Maintenance of existing service quality
							12/31/2099	Not Quantified	Projects to maintain and improve infrastructure of Underground Network through inspection and proactive replacement of facilities.
							11/30/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							6/30/2024	Not Quantified ²	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ³	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ³	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ³	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders

Table 1: Projected Distribution Closings

Category	IPS Code	Funding Project	Line Item Description	Estimated Projected Closings (\$)			Projected In-Service	Estimated 2025 CI Reductions	Proposed Benefits
				1/1/24 - 8/30/24	9/1/24 - 12/31/24	Total			
							3/31/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							3/31/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							3/31/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							6/30/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							11/30/2024	Not Quantified ¹	Feeder projects are expected to improve reliability and reduce customer interruptions through sectionalization, reconductoring and replacing poles and other equipment on specific feeders
							12/31/2099 1/0/1900	Not Quantified	Maintenance of existing service quality
	PSK404:	Infrastructure Total							
	PSK405: Distr	Planned Projects					11/30/2024	Not Quantified	Load driven Projects to improve the capacity of the distribution system not qualifying as 'Revenue'
							12/31/2024	Not Quantified	Load driven Projects to improve the capacity of the distribution system not qualifying as 'Revenue'
							6/12/2023	Not Quantified	Load driven Projects to improve the capacity of the distribution system not qualifying as 'Revenue'
							10/1/2023	Not Quantified	Load driven Projects to improve the capacity of the distribution system not qualifying as 'Revenue'
							12/31/2023	Not Quantified	Load driven Projects to improve the capacity of the distribution system not qualifying as 'Revenue'

Table 1: Projected Distribution Closings

Category	IPS Code	Funding Project	Line Item Description	Estimated Projected Closings (\$)		Total	Projected In-Service	Estimated 2025 CI Reductions	Proposed Benefits
				1/1/24 - 8/30/24	9/1/24 - 12/31/24				
	PSV009: DAP OVERLOAD, VOLTAGE ISSUE Total								
	PSV012: BASELINE RELIABILITY PROJECT								
	PSV012: BASELINE RELIABILITY PROJECT Total								
	PSV099: DAP Contingency								
	PSV099: DAP Contingency Total								
Distribution Reliability Total									
Load Additions	PSK401: Distr Revenue						12/31/2099		
							12/31/2099	Not Quantified	Expansion of distribution network
							12/31/2019	Not Quantified	Expansion of distribution network
							12/30/2024	Not Quantified	Expansion of distribution network
							6/30/2024	Not Quantified	Expansion of distribution network
							8/30/2024	Not Quantified	Expansion of distribution network
							3/31/2024	Not Quantified	Expansion of distribution network
							2/29/2024	Not Quantified	Expansion of distribution network
							8/25/2024	Not Quantified	Expansion of distribution network
							12/31/2024	Not Quantified	Expansion of distribution network
							7/31/2024	Not Quantified	Expansion of distribution network
							10/1/2024	Not Quantified	Expansion of distribution network
	PSK401: Distr Revenue Total								
	PSV015: CAPITAL REVENUE TRANSMISSION						12/31/2022	Not Quantified	Addition of a new substation to serve new industrial load
							6/1/2024	Not Quantified	Expansion of existing substation to serve new industrial load
	PSV015: CAPITAL REVENUE TRANSMISSION Total								
Load Additions Total									
Other	PSK402: Distr Mandated						6/1/2023	Not Quantified	Relocation of distribution assets
							7/1/2024	Not Quantified	Relocation of distribution assets
							12/31/2099	Not Quantified	Relocation of distribution assets
							12/31/2099	Not Quantified	Relocation of distribution assets
	PSK402: Distr Mandated Total								
	PSK410: Other Distribution Capital Projects								
	PSK410: Other Distribution Capital Projects Total								
	PSK413: Distr Truck Stock						12/31/2021		

Table 1: Projected Distribution Closings

Category	IPS Code	Funding Project	Line Item Description	Estimated Projected Closings (\$)		Total	Projected In-Service	Estimated 2025 CI Reductions	Proposed Benefits
				1/1/24 - 8/30/24	9/1/24 - 12/31/24				
	PSK413: Distr Truck Stock Total								
	PSK425: Lighting Service Initiation						12/31/2099	Not Quantified	Installation of public street lighting
							12/31/2099	Not Quantified	Installation of private area lighting
	PSK425: Lighting Service Initiation Total								
	PSK426: Lighting Maintenance						12/31/2099	Not Quantified	Maintenance of public street lighting
							12/31/2099	Not Quantified	Maintenance of private area lighting
	PSK426: Lighting Maintenance Total								
	PSV016: CAPITAL MANDATORY TRANSMISSION								
	PSV016: CAPITAL MANDATORY TRANSMISSION Total								
	SST009: T-SUB FAILURE								
	SST009: T-SUB FAILURE Total								
Other Total									
Storm	PSK408: Distr Storm						12/31/2023	Not Quantified	Maintenance of existing service quality
	PSK408: Distr Storm Total								
Storm Total									
Substation Reliability	PST003: D-SUB EQUIPMENT RENEWAL						12/31/2027	Not Quantified	Maintenance of existing service quality
							12/31/2027	Not Quantified	Maintenance of existing service quality
							12/31/2027	Not Quantified	Maintenance of existing service quality
							12/31/2027	Not Quantified	Maintenance of existing service quality
	PST003: D-SUB EQUIPMENT RENEWAL Total								
	PST007: D-SUB FAILURE						12/31/2027	Not Quantified	Maintenance of existing service quality
							5/12/2026	Not Quantified	Maintenance of existing service quality
	PST007: D-SUB FAILURE Total								
	PST010: D-SUB TOOLS & EQUIPMENT								
	PST010: D-SUB TOOLS & EQUIPMENT Total								
	PSV006: ENHANCED RELIABILITY						12/31/2024	Not Quantified	Maintenance of existing service quality
	PSV006: ENHANCED RELIABILITY Total								
	PSV021: Transmission System Failure Replacements						12/31/2027	Not Quantified	Maintenance of existing service quality

Table 1: Projected Distribution Closings

Category	IPS Code	Funding Project	Line Item Description	Estimated Projected Closings (\$)			Total	Projected In-Service	Estimated 2025 CI Reductions	Proposed Benefits
				1/1/24 - 8/30/24	9/1/24 - 12/31/24					
	PSV021: Transmission System Failure Replacements Total									
	PSV023: GENERATION INTERCONNECTION									
	PSV023: GENERATION INTERCONNECTION Total									
	PSV026: TRANSMISSION MANDATED									
	PSV026: TRANSMISSION MANDATED Total									
	SST005: T-LINE EQUIPMENT RENEWAL									
	SST005: T-LINE EQUIPMENT RENEWAL Total									
	Substation Reliability Total									
	Grand Total									

Notes:

1. Benefits associated with these projects are currently being evaluated in light of anticipated reductions to capital budget.

Table 2: Year over Year Change in Major Blankets

Category	IPS Code	Project: Funding Project of PP - Project	Closings		Percentage Change	Explanation	
			2023	2024[E]			
Distribution Reliability	PSK403: Distr Reliability	F1PCU25021- DISTR STRATEGIC RELIABILITY				Funds not allocated to this blanket in budget; accrues actuals only Project budget inclusive of work likely to be reallocated from blanket to specific projects Project budget inclusive of work likely to be reallocated from blanket to specific projects	
		F1PCU25021- TACTICS - DIST TARGET DEVICE RELIAB					
		F1PPDA0198- MAXIMO DIST IMPROVEMENT OTHER BLKT					
		F1PPDA1250- MAXIMO DIST SECTIONALIZING BLKT					
		F1PPDA1750- MAXIMO DIST FOCUS BLKT					
	PSK404: Infrastructure	F1PPDA2650- MAXIMO DIST OUTAGE CAUS ANALYS BLKT				Project budget inclusive of work likely to be reallocated from blanket to specific projects Project budget inclusive of work likely to be reallocated from blanket to specific projects	
		F1PPU25021- MAXIMO DIST STRATEGIC RELIAB BLKT					
		F1PPDA0598- MAXIMO DIST EQUIPMENT MAINT BLKT					
		F1PPDA0989- MAXIMO DIST BACKBONE IMPROVE BLKT					
		F1PPDFEEDR- Dist. Feeder Analysis Projects					
	PSK405: Distr Planned Projects	F1PPPOLNWI- Pole - Network Identify Replace				Project budget inclusive of work likely to be reallocated from blanket to specific projects See Table 3 for explanations See Table 3 for explanations	
		F1PPPLRPL- Pole Program - Insp Rest NP-RPL					
		F1PPU25008- MAXIMO DIST NETWORK IMPROVE BLKT					
		F1PPUA5001- MAXIMO DIST REPLACE POLE BLKT					
		F1PPUA5002- MAXIMO DIST UG REPLACE CABLE BLKT					
PSK406: Distr System Improvements	F1PPDA0750- MAXIMO DIST TRANSFORMERS BLKT				Budget based on average failure rate; actuals will deviate from this forecast. Funds not allocated to this blanket in budget; accrues actuals only		
	F1PPUA0560- MAXIMO DIST PLANNED/IMPROVMENT BLKT						
PSK407: Distr Failure/Emergency	F1PPDA0298- MAXIMO DIST CUSTOMER PROJECTS BLKT				Shift in funding to specific projects and away from blanket More dollars allocated to other Distribution Plan work		
	F1PCDA0398- DISTRIBUTION CRITICAL REPLACE/FAILU						
	F1PPDA0398- MAXIMO DIST CRITCL REPL/FAILUR BLKT						
	F1PPDA2450- MAXIMO DIST UG CABLE SPLC-FAIL BLKT						
	F1PPEQFAIL- Network Comm Equipment Failures						
Load Additions	PSK401: Distr Revenue	F1PCU00558- REVENUE GENERAL PROJ				Budget based on average failure rate; actuals will deviate from this forecast. Budget based on average failure rate; actuals will deviate from this forecast.	
		F1PPDA2850- MAXIMO DIST REWORK REVENUE BLKT					
		F1PPU00558- MAXIMO DIST REVENUE BLKT					
Other	PSK402: Distr Mandated	F1PPDA1650- MAXIMO DIST AVIAN PROTECTION BLKT				Budget anticipates greater dollars spent on revenue projects vs prior year	
		F1PPUA0040- MAXIMO DIST JOINT USE BLKT					
		F1PPUB0562- MAXIMO DIST GOVT MANDATD HWY BLKT					
	PSK413: Distr Truck Stock	PSK425: Lighting Service Initiation	F1PCDA0898- DISTRIBUTION TRUCK STOCK BLANKET				Budget anticipates greater dollars spent on Joint Use projects vs prior year Budget is held within the blanket but will see actuals come in on specific funding projects Project funding inclusive of work likely to be reallocated from blanket to specific projects
			F1PPDA2100- Distr Street Lighting Revenue				
	PSK426: Lighting Maintenance	SST009: T-SUB FAILURE	F1PPDA2150- MAXIMO DIST STREET LGHT REVENU BLKT				Budget anticipates greater dollars spent on street lighting revenue than spent in 2023 Budget anticipates similar dollars spent on private lighting revenue than spent in 2023 Budget anticipates greater fewer spent on lighting maintenance than spent in 2023 Budget anticipates greater dollars spent on lighting maintenance than spent in 2023
			F1PPDA2250- MAXIMO DIST PRIVAT LGHT REVENU BLKT				
			F1PPDA0698- MAXIMO DIST STREET LIGHT MAINT BLKT				
	Storm	PSK408: Distr Storm	F1PPDA2350- MAXIMO DIST PRIVAT LIGHT MAINT BLKT				2024 forecast budget based on average
			F1PPUT0556- T-Substation Failure Blanket				
	Substation Reliability	PST003: D-SUB EQUIPMENT RENEWAL	F1PCD5TRGL- DISTR STORM DAMAGE CAPITAL ELA				2024 forecast budget based on average Funding at D-Sub Substation Programs Blanket to be reallocated to specific projects Funding at D-Sub Substation Programs Blanket to be reallocated to specific projects Funding at D-Sub Substation Programs Blanket to be reallocated to specific projects Funding at D-Sub Substation Programs Blanket to be reallocated to specific projects Funding at D-Sub Substation Programs Blanket to be reallocated to specific projects Funding at D-Sub Substation Programs Blanket to be reallocated to specific projects Funding at D-Sub Substation Programs Blanket to be reallocated to specific projects Funding at D-Sub Substation Programs Blanket to be reallocated to specific projects Funding at D-Sub Substation Programs Blanket to be reallocated to specific projects Program focus on replacement of distribution feeders to address a reoccurring cause of outages Program funding inclusive of work likely to be reallocated from blanket to specific projects Budget based on average failure rate; actuals will deviate from this forecast.
			F1PCUD0111- D-Sub Pin & Cap Replacements Blkt				
			F1PCUD0112- D-Sub Animal Mitigation Blanket				
			F1PCUD0113- D-Sub Arrester Replacements Blanket				
			F1PCUD0114- D-Sub Circuit Switcher Replace Blk				
F1PCUD0115- D-Sub Transformer LifeExtension Blk							
F1PCUD0116- D-Sub RTU Retrofits Blanket							
F1PCUD0117- D-Sub Relay Improvements Blanket							
F1PCUD0119- D-Sub Breaker Replacements Blanket							
F1PCUD0554- D-Sub Substation Programs Blanket							
PST007: D-SUB FAILURE			F1PCUD0556- D-Substation Equipment Failures Blk				
PST010: D-SUB TOOLS & EQUIPMENT			F1PCUD0577- Tools & Equipment Transmission Blk				
PSV021: Transmission System Failure Replacements			F1PPUFLDSB- D-Sub Reliability Failure Blanket				

Table 3: Pole Program Detail

Category	2023 Closings	Estimated 2024 Closings	Var	Notes
Inspect/ Treat/Adders/Repairs				
Restoration				Higher funding allocated to pole restoration in 2024
Replacement - Priority ¹				Higher funding allocated to pole replacement in 2024
Replacement - Non-Priority				
Replacement - Network Identified				These costs occur only when field personnel identify poles for immediate replacement in the course of other activities
Total				

Notes:

1. Poles identified as 'priority' for replacement are defined as any pole that is in need of immediate attention (restoration or replacement); usually has less than one-half of its original circumference (effective circumference of less than 50% of its original circumference) and/or 13% or less remaining original strength.