

Entergy Louisiana, LLC
Formula Rate Plan
RV 1 Rate Schedule and Other Electric Revenues
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	440000: Residential Sales	1,775,551,564
2	442110: Commercial Sales-General	1,052,147,261
3	442120: Commercial Sales-G & M	222,517,971
4	442200: Industrial Sales	972,424,846
5	442210: Industrial Sales - General	1,303,552,987
6	444000: Public Street & Hwy Lighting	28,449,428
7	445000: Other Sales To Pub. Authorit	66,460,929
8	Subtotal Retail Revenues	5,421,104,986
9	447002: Sales For Resale Non Assoc Co	164,371,931
10	447004: Municipalities & Co-Op Revenues	41,623,238
11	447114: Resource Plan Rev - Non JSP	57,302,779
12	447115: Resource Plan Rev - Affiliated	250,326,239
13	4471NR: Sales For Resale Assoc-30% Rb	42,015,696
14	Subtotal Sales for Resale	555,639,884
15	450000: Forfeited Discounts	22,831,333
16	451000: Miscellaneous Service Revenue	4,318,775
17	454000: Rent From Electric Property	4,966,229
18	454100: Pole Attachments	18,330,419
19	456000: Other Electric Revenues	2,928,981
20	456003: MISO Mkt Sch 11 Wholesale Dist	1,891,803
21	456010: Misc Rec - Ouachita Upgrades	2,199,264
22	4560MS: Third Party Sales of Inventory	41,066
23	4560UP: Trans-Union Contract Revenue	178
24	456100: Miscellaneous Revenue	31,955,821
25	456107: Network Transmission Revenue	15,313,310
26	456136: MISO Sch 7 Firm PTP - ST	2,323,436
27	456137: MISO Sch 7 Firm PTP - LT	9,519,591
28	456138: MISO Sch 8 Non-firm	3,657,653
29	456139: MISO Sch 9 Network	102,304,156
30	456142: MISO Sch 42 Int/AFUDC Amort	(64,669)
31	456200: Unbilled Revenue	21,910,980
32	456TPZ: ELL Receipts- TPZ Settlement	2,200,000
33	456WHC: Westinghouse Credits	1,042,464
34	457131: MISO Sch 1 Sched/Sys Ctrl/Disp	1,749,459
35	457132: MISO Sch 2 Reactive	20,767,944
36	458000: Other Rev-Serv To Non-Associat	100
37	Subtotal Other Revenues	270,188,294
38	Total	6,246,933,164

Entergy Louisiana, LLC
Formula Rate Plan
EX 1 Operations & Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	500000: Oper Supervision & Engineerin	8,646,960
2	501000: Fuel	(911,573)
3	501100: Fuel - Oil	4,023,766
4	501203: Fuel-Natural Gas	1,948,796,969
5	501204: Natural Gas Hedging-Electric	(24,800,383)
6	501301: Fuel - Coal	43,298,574
7	502000: Steam Expenses	4,317,250
8	502100: Chemicals-MATS Compliance	935,572
9	505000: Electric Expenses	5,709,542
10	506000: Misc Steam Power Expenses	13,032,326
11	507000: Rents - Steam Power Generation	184,084
12	509000: Allowance	(863,096)
13	509101: NOX Seasonal Allowances Exp	1,036
14	509103: NOX Conversion Allowance Exp	19,586
15	510000: Maintenance Supr & Engineerin	3,180,637
16	511000: Maintenance Of Structures	3,318,275
17	512000: Maintenance Of Boiler Plant	16,629,293
18	513000: Maintenance Of Electric Plant	7,229,148
19	514000: Maintenance Of Misc Steam Plt	1,796,441
20	Subtotal Steam Power Generation	2,034,544,407
21	517000: Operation, Supervision & Engr	61,066,732
22	517001: Nuc Out Amort-Op, Supv, & Eng	9,570,616
23	518100: Burnup/Amortization	71,647,781
24	5181NR: River Bend Fuel Burn-Rb Nonreg	13,548,110
25	518300: Daily Lease Charges	3,372,316
26	5183NR: Daily Lease Charges - Non Reg	607,699
27	518500: Nuclear Fuel Dry Casts Storage	3,337,762
28	5185NR: Nuclear Dry Cask Strg-RBnonreg	2,708
29	519000: Coolants And Water	17,101,095
30	519001: Nuc Out Amort-Coolants & Water	1,325,061
31	520000: Steam Expenses	59,280,906
32	520001: Nuc Out Amort - Steam Expenses	8,094,527
33	523000: Electric Expenses	0
34	524000: Misc. Nuclear Power Expenses	55,832,172
35	524001: Nuc Out Amort-Misc Nuc Pow Exp	9,091,972
36	524FIN: Nuclear Fuel Trust Fees	775,752
37	525000: Rents - Nuclear Generation	4,700,270
38	525001: Nuc Out Amort - Rents	911,681
39	528000: Maint Supervision & Engr	29,930,402
40	528001: Nuc Out Amort-Maint Supv & Eng	4,426,169
41	529000: Maintenance Of Structures	2,027,321
42	530000: Maint Of Reactor Plant Equip	7,140,756
43	530001: Nuc Out Amort-Maint Reator Plt	11,234,828
44	531000: Maintenance Of Electric Plant	5,821,016

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

EX 1.1

Entergy Louisiana, LLC
Formula Rate Plan
EX 1 Operations & Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
45	531001: Nuc Out Amort-Maint Elec Plant	2,404,646
46	532000: Maint Of Misc Nuclear Plant	69,565,041
47	532001: Nuc Out Amort-Maint Misc Nuc P	12,638,980
48	Subtotal Nuclear Power Generation	465,456,321
49	546000: Operation Superv & Engineerin	6,240,432
50	548000: Generation Expenses	10,301,509
51	548103: Operating Supplies,Water,Waste	4,737
52	549000: Misc Oth Pwr Generation Exps	25,535,415
53	549101: Misc Oper Fees / Svcs	138
54	550000: Rents - Other Power Generation	454,952
55	551000: Maint Supv & Engineering	971,107
56	552000: Maintenance Of Structures	1,768,875
57	553000: Maint-Gener & Elec Equipment	34,612,177
58	553102: Routine Maint - Contract	1,440
59	554000: Maint-Misc Other Pwr Gen Plt	2,981,244
60	Subtotal Other Power Generation	82,872,027
61	555002: System Purchases From Others	935,313,422
62	555005: Co-Generation	7,918,171
63	555010: Rsrc Plan Purch Pwr - Affilt'd	59,227,220
64	555015: MISO Schedule 24 Admin	866,490
65	555200: Purch Power-Entergy-Affiliates	94,180,643
66	555900: Capacity Deferral	(20,989,668)
67	556000: System Control & Load Disp.	2,110,645
68	557000: Other Expenses	44,117
69	557001: NOX Deferred Expense	(93,439)
70	557002: Deferred Electric Fuel Cost	(109,609,429)
71	557390: Def Sys Agreemt Paymt/Receipts	(76,971)
72	5573GS: Def Fuel - EGSL Fuel Tracker	(2,150,442)
73	5573LL: Def Fuel - ELL Fuel Tracker	2,252,193
74	557400: MISO Misc Purchased Pwr Exp	198,622
75	Subtotal Other Power Supply Expenses	969,191,574
76	560000: Oper Super & Engineering	5,998,976
77	561200: Load Dispatch- transm system	5,512,456
78	5612BA: LBA Schedule 24 Recoverable	688,473
79	561300: Load disptch-transm serv & sch	151,948
80	561410: MISO Schedule 10 Admin	17,064,323
81	561500: Syst plan & standards devlpmnt	1,326,343
82	561600: Transmission Service Studies	3,557
83	561800: Reliability planning	2,076,041
84	562000: Station Expenses	635,585
85	563000: Overhead Line Expenses	2,620,419
86	565000: Transmission Of Electric	2,989,262

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

EX 1.2

Entergy Louisiana, LLC
Formula Rate Plan
EX 1 Operations & Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
87	565400: Transmission Elec. By Others	53,541
88	565S26: MISO Schedule 26 Expense	131,766
89	565S33: MISO Schedule 33 Expense	4,246
90	565S41: MISO SC41 EXP	1,185
91	565SC1: MISO SCH 1 EXP	95,270
92	565SC2: MISO SCH 2 Expense	21,971,320
93	565SC9: MISO Schedule 9 Expense	3,193,452
94	566000: Misc. Transmission Expenses	2,973,642
95	567000: Rents - Transmission System	7,704,497
96	568000: Maint. Supervision & Engineer	8,763,890
97	569000: Maintenance Of Structures	435,539
98	569100: Maint Transm Computer&Telecom	12,723
99	569200: Maint of transm computer softw	375,826
100	570000: Maint. Of Station Equipment	4,504,367
101	571000: Maint Of Overhead Lines	8,579,639
102	573000: Maint Misc Transmission Plant	93,070
103	Subtotal Electric Transmission Expenses	97,961,354
104	575700: MISO Market Admin Charges	9,884,549
105	Subtotal Electric Regional Market Exp	9,884,549
106	580000: Operation Supervision&Enginee	31,474,270
107	581000: Load Dispatching	3,748,271
108	582000: Station Expenses	839,083
109	583000: Overhead Line Expenses	1,279,628
110	584000: Underground Line Exps	3,071,610
111	585000: Street Light & Signal System	423,722
112	586000: Meter Expenses	3,857,048
113	587000: Customer Installation Expense	2,389,024
114	588000: Misc Distribution Expense	9,057,613
115	589000: Rents - Distribution System	5,091,597
116	590000: Maint. Supervision & Engineer	3,444,089
117	591000: Maintenance Of Structures	2,963,649
118	592000: Maint. Of Station Equipment	4,790,423
119	593000: Maintenance Of Overhead Lines	52,899,012
120	594000: Maint Underground Lines	5,673,318
121	595000: Maint. Of Line Transformers	296,259
122	596000: Maint. St. Lght. & Sig. Syst.	8,926,459
123	597000: Maintenance Of Meters	245,152
124	598000: Maint. Misc. Distribution Plt	2,336,527
125	Subtotal Electric Distribution Expenses	142,806,754
126	901000: Supervision	753,551
127	902000: Meter Reading Expenses	3,931,701
128	903001: Customer Records	25,980,324

Entergy Louisiana, LLC
Formula Rate Plan
EX 1 Operations & Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
129	903002: Collection Expense	12,358,545
130	9030PP: Collection Expense - PP Fees	1,635,774
131	904000: Uncollectible Accounts	367,582
132	904001: Uncollect Acct Elect-Write Off	18,957,234
133	905000: Misc Customer Accounts Exp	142,978
134	Subtotal Customer Accounts Expenses	64,127,689
135	907000: Supervision	1,760,202
136	908000: Customer Assistance Expenses	17,397,199
137	908100: Customer assistance over/under	7,928,896
138	909000: Information & Instruct Adv Ex	3,213,713
139	910000: Misc Cust Ser & Information Ex	3,544,555
140	Subtotal Customer Service and Info Exp	33,844,565
141	911000: Supervision	6,437
142	912000: Demon. & Selling Exp.	4,092,049
143	913000: Advertising Expense	328,515
144	916000: Miscellaneous Sales Expenses	433,944
145	Subtotal Sales Expenses	4,860,946
146	920000: Adm & General Salaries	98,958,717
147	921000: Office Supplies And Expenses	8,559,993
148	923000: Outside Services Employed	40,213,912
149	924000: Property Insurance Expense	7,380,084
150	924004: Prov. For Property Insurance	5,619,996
151	924005: Environmental Reserve Accrual	3,557,500
152	925000: Injuries & Damages Expense	21,696,574
153	926000: Employee Pension & Benefits	99,740,356
154	926NS1: ASC 715 NSC - Emp Pens & Ben	36,720,033
155	928000: Regulatory Commission Expense	7,437,719
156	930100: General Advertising Expenses	936,168
157	930200: Miscellaneous General Expense	10,869,546
158	931000: Rents-Cust Accts,Serv,Sales,GA	1,039,752
159	935000: Maintenance Of General Plant	3,289,280
160	Subtotal Administrative and General Exp	346,019,631
161	Total	4,251,569,817

Entergy Louisiana, LLC
Formula Rate Plan
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	4030AM: Depreciation Expense	638,869,289
2	4030GI: Depr Exp Contra PIS LA Securit	(5,818,125)
3	4030HC: DeprExp Contra PIS 2020 Storms	(26,240,473)
4	4030ID: Depr Exp Contra PIS 2021 Storm	(9,723,282)
5	4030IE: Depr Exp Contra PIS Isaac	(4,320,106)
6	4030LA: Depr Exp Contra PIS LA Securit	(9,940,167)
7	4031AM: Deprec Exp billed from Serv Co	15,292,102
8	4040AM: Amort Limited Term Electric Plt	67,674,160
9	4040CC: CCA Depreciation - Reg	689,620
10	4041AM: Amort Exp billed from Serv Co	2,196
11	406000: Amort Of Elec Plant Acq Adj	4,416,726
12	407000: Amortization Of Property Loss	5,010,204
13	Total	<u>675,912,143</u>

Entergy Louisiana, LLC
Formula Rate Plan
EX 3 Decommissioning and ARO Depreciation Expense
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	403110: Depr Expense - Aro Assets	13,642,712
2	403113: DEP EXP-REMOV-COAL CONTRA	(69,651)
3	403114: DEPREC EXP ARO ASSET-COAL	126,079
4	403115: Dep Exp-Remov-Fos Steam Contra	(339,592)
5	403116: Deprec Exp ARO Asset-Fossil	10,266
6	411104: Accretion Exp - ARO Asset-Coal	127,403
7	411105: Accretion Expense - Aro	52,369,897
8	411106: Accretion exp.-rate recov amt.	18,038,910
9	411107: Accretion Exp-ARO Asset-Fossil	1,585,335
10	Total	<u>85,491,358</u>

Entergy Louisiana, LLC
Formula Rate Plan
EX 4 Regulatory Debits & Credits
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	407346: Amort Reg Asset-Rb Afudc Gross	1,894,800
2	407348: Regulatory Debits	28,158,117
3	407350: Regulatory Debits - Aro	9,195,454
4	407363: Regulatory Debits-MISO Rider	34,875,643
5	407365: Reg Debit-RB3/GG3 Amtz	6,677,840
6	4073CS: RegDr-ContTaxSavBen La secur	176,385,778
7	4073GS: RegDr-GuarTaxBen La secur	48,000,000
8	407403: Regulatory Credits	(43,872,837)
9	407410: Regulatory Credit - Aro	(72,731,154)
10	407425: Reg Credit-ARO-Other Removal	(1,419,053)
11	407448: Regulatory Credit Vidalia Tax	(10,824,471)
12	407462: Reg Cr Guar/Cont Svgs-K/R Sec	(17,089,511)
13	407463: Regulatory Credit-MISO Rider	(3,172,516)
14	4074GC: Reg Credit - Pelican GCC	(5,500,000)
15	4074GS: RegCr-GuarTaxBen La secur	(2,333,333)
16	4074HI: RegCR-Isaac Secure Tax Benefit	(3,163,315)
17	Total	145,081,442

Entergy Louisiana, LLC
Formula Rate Plan
EX 5 Taxes Other Than Income
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	408105: Taxes Other Than Inc-Util Op	1,300,000
2	408110: Employment Taxes	30,533,785
3	408122: Excise Tax - State	199,563
4	408123: Excise Tax - Federal	22,680
5	408142: Ad Valorem	154,184,009
6	408152: Franchise Tax - State	2,250
7	408154: Franchise Tax - Local	44,038,039
8	408155: Franchise Tax - Ms	9,363
9	408156: Franchise Tax - Arkansas	284
10	408158: Franchise Tax - Louisiana	(11,032)
11	408164: Gross Receipts & Sales Tax	66,302
12	408165: City Occupation Tax	719,989
13	408174: Inspection & Supervision Fee	3,996,347
14	Total	<u>235,061,578</u>

Entergy Louisiana, LLC
Formula Rate Plan
EX 6 Gain from Disposition of Allowances
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	411800: Gain From Dispostn Of Allownce	-
2	Total	-

Entergy Louisiana, LLC
Formula Rate Plan
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2022

Line No.	Tax Item	Amount
1	NET INCOME BEFORE INCOME TAXES	853,816,827
2	Net Income Before Taxes	853,816,827
3	263A METHOD CHANGE DSC	(69,238,398)
4	ACQUISITION ADJUSTMENT	26
5	ACTIVITY BASE COSTING	(20,808,730)
6	AFUDC BOOK ONLY GROSS	20,802,829
7	AFUDC CARRYING COST	(41,747,375)
8	AFUDC DEBT NUC FUEL INVENTORY	623,264
9	AFUDC DEPR NUC FUEL INVENTORY	(1,353,166)
10	AFUDC EQUITY FT CWIP	21,931,270
11	AFUDC EQUITY FT PTAX	(6,500,312)
12	AMORTIZATION OF LOSS ON REACQUIRED DEBT	1,822,496
13	AMORTIZATION OF REGULATORY ASSETS	1,894,800
14	ARO DEPRECIATION	15,484,444
15	AVOIDED COST (TAX INTEREST)	70,983,899
16	BASIS STEP UP - FEDERAL	(61,707,531)
17	BUSINESS DEVELOPMENT - FEDERAL	242,909
18	BUSINESS MEALS	235,503
19	CAJUN - BOOK BURN	13,548,110
20	CAJUN - TAX DEPR	(13,006,348)
21	CAPITALIZED REPAIRS	(94,524)
22	CASUALTY LOSS	120,557,526
23	CHANGE IN RESERVE - INJURY & DAMAGES	(1,806,813)
24	CHANGE IN RESERVE - PROPERTY INSURANCE	(685,749,790)
25	CIAC	31,413,845
26	COMMUNITY DEV BLOCK GRANT	2,223
27	COMPUTER SOFTWARE	8,808,529
28	CONTRACT TERMINATION COST	(167,029)
29	COST CAPITALIZED ON THE BOOKS	(636,502)
30	DAILY LEASE CHARGES	(735,402)
31	DECOMMISSIONING - DRY CAST	3,337,762
32	DEFERRED COMPENSATION	(172,940)
33	DEFERRED CONTRACT REVENUE	1,425,954
34	DEFERRED FUEL	(111,370,554)
35	DEFERRED REGULATORY EXPENSE	2,053,828
36	DEPLETION	(24,804)
37	DOE LITIGATION	(678,123)
38	ENVIRONMENTAL RESERVE	(242,000)
39	EQUITY-NET EARNINGS-DOMESTIC SUBS	(5,033,206)
40	ESI TAXES	(7,301,017)
41	FAS 143	(8,365,420)

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

EX 7.1

Entergy Louisiana, LLC
Formula Rate Plan
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2022

Line No.	Tax Item	Amount
42	GIDEON	62,162
43	INCENTIVE	6,178,258
44	INTEREST CAP - AFUDC	(11,223,234)
45	INTEREST CAP - AFUDC - OTHER	9,445,521
46	INTEREST EXPENSE	(358,888,361)
47	INTEREST ON TAX DEFICIENCY	1,300,000
48	LEASE RENTAL EXPENSE	95,513
49	LIBERALIZED DEPRECIATION	(254,940,521)
50	LITIGATION - DRY CAST	2,708
51	M&S INVENTORY RESERVE	1,936,455
52	MAINTENANCE/REFUELING	(14,250,855)
53	MISC ADJUSTMENTS	42,314,279
54	MTM-OTHER	(323,726,000)
55	NOL C/F TAP-NON-CURRENT - FEDERAL	412,915,629
56	NONBASE FED WHOLESALE	167,755
57	NUCLEAR DECOM LIABILITY	(11,666,107)
58	NUCLEAR FUEL-TAX DEPRECIATION	6,575,729
59	NUCLEAR PLANT DEPRECIATION	20,593,176
60	NUCLEAR PLANT DEPRECIATION - WATERFORD 3	25,745,222
61	OFFICER LIFE INSURANCE	(303,971)
62	OPEB RESERVE	(10,100,936)
63	PENSION & HOSPITALIZATION RESERVE	(1,803,530)
64	PENSION - PRP/SRP	(150,041)
65	POWERTAX MISC ALL	1,184,715
66	PREPAID EXPENSE	6,063,285
67	RATE REFUND	561
68	RB LIT SETTLEMENT - FED	(6,841,268)
69	REGULATORY ASSET	(3,863,476)
70	REGULATORY ASSET COVID 19	8,036,867
71	REGULATORY CAPITALIZED COSTS	(18,544,441)
72	REGULATORY LIABILITIES	(10,824,471)
73	RELICENSING	273,043
74	REMOVAL COSTS	(19,068,607)
75	REPAIRS & MAINTENANCE EXPENSE	3,181,378
76	RESEARCH & EXPERIMENTATION	21,861,879
77	RESERVE FOR UNCOLLECTIBLE	(20,521,852)
78	RESTRICTED STOCK AWARD	(3,934)
79	RESTRUCTURING BASIS STEP UP	(26,473,865)
80	RETROACTIVE RATE REFUND	(5,650,629)
81	RIDER SCO	99,869
82	SECTION 475 ADJUSTMENTS - CONTRACTS	(2,886,000)
83	SECURITIZATION	2,318,198,213

Entergy Louisiana, LLC
Formula Rate Plan
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2022

Line No.	Tax Item	Amount
84	SECURITIZATION (CONTINGENT SAVINGS)	154,706,965
85	SM BOOK WRITE OFF OF INVESTMENT	6,677,840
86	SM DEFERRED COSTS	(174,770)
87	SM DISALLOWED PLANT	(1,074,785)
88	SM GUARANTEED CUSTOMER SAVINGS	(5,500,000)
89	SM PELICAN TRANSACTION COSTS	1,621,952
90	START UP COST	1,074
91	START UP COST ST RETAIL	2,530,406
92	STORM & OTHER DEFERRED COSTS	(1,837,783,997)
93	TAXES & PENSION CAPITALIZED	366,353
94	TRANSMISSION AMORTIZATION	(2,141,115)
95	TURGEN	5,302
96	UNBILLED REVENUE	(50,181,700)
97	UNFUNDED PENSION	41,010,152
98	UNITS OF PROPERTY DEDUCTION	(192,444,186)
99	UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION	626,809
100	UNREALIZED LIAB	(367,729,478)
101	UNREALIZED TRUST	359,813,105
102	W3 BUY BACK	(5,652,057)
103	WARRANTY EXPENSE	750,535
104	WASTE DISPOSAL RESERVE	106,728
105	WASTE SITE CLEANUP	(30,000)
106	WATERFORD 3 DESIGN SOFTWARE BOOK AMORTIZATION	315,556
107	Adjustments to Net Income	(831,249,957)
108	Taxable Income Before State Taxes ⁽¹⁾	22,566,870
109	BASIS STEP UP - FEDERAL	61,707,531
110	BASIS STEP UP - STATE	(105,951,402)
111	BUSINESS DEVELOPMENT - FEDERAL	(242,909)
112	BUSINESS DEVELOPMENT - STATE	242,909
113	CASUALTY LOSS - FEDERAL	(120,557,526)
114	CASUALTY LOSS - STATE	129,880,220
115	DOE SETTLEMENT - FEDERAL	678,123
116	DOE SETTLEMENT - STATE	(678,123)
117	LIBERALIZED DEPRECIATION - FEDERAL	259,635,170
118	LIBERALIZED DEPRECIATION - STATE	(287,218,513)
119	LIBERALIZED DEPRECIATION - STATE WHOLESALE	27,582,389
120	NOL C/F-TAP-FED-NON-CURRENT	(412,915,629)
121	NUCLEAR PLANT DEPRECIATION - FEDERAL	(20,593,176)
122	NUCLEAR PLANT DEPRECIATION - STATE WHOLESALE	20,593,176
123	NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - FEDERAL	(25,745,222)

Entergy Louisiana, LLC
Formula Rate Plan
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2022

Line No.	Tax Item	Amount
124	NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - STATE	25,745,222
125	POST APPORTION M ITEMS	442,963,055
126	RB LIT SETTLEMENT - ST	(938,914)
127	State Adjustments to Net Income	(5,813,620)
128	State Taxable Income ⁽²⁾	16,753,250
129	STATE INCOME TAX ⁽³⁾	1,256,494
130	State Income Tax	1,256,494
131	ESI CURRENT STATE TAXES	563,546
132	PRIOR YEAR ADJUSTMENT	(3,282,378)
133	UNCERTAIN INCOME TAXES - ESI - STATE	167,030,594
134	Adjustments to State Income Tax	164,311,762
135	Total State Current Income Taxes ⁽⁴⁾	165,568,256
136	Taxable Income Before State Taxes ⁽⁵⁾	22,566,870
137	Adjustments: State Income Tax	(1,256,494)
138	Total Federal Taxable Income	21,310,376
139	FEDERAL INCOME TAX ⁽⁶⁾	4,475,179
140	Federal Income Tax	4,475,179
141	ESI CURRENT FEDERAL TAXES	2,442,888
142	PRIOR YEAR ADJUSTMENT	(81,049,582)
143	UNCERTAIN INCOME TAXES-ESI-FEDERAL	468,924,983
144	Adjustments to Federal Income Tax	390,318,288
145	Total Federal Current Income Taxes ⁽⁷⁾	394,793,467
146	Total Federal and State Current Income Taxes ⁽⁸⁾	560,361,723

Notes:

⁽¹⁾ Line 2 + Line 107

⁽²⁾ Line 108 + Line 127

⁽³⁾ Line 128 * State Tax rate of 7.5% effective 1/1/2022

⁽⁴⁾ Line 130 + Line 134

⁽⁵⁾ Line 108

⁽⁶⁾ Line 138 * Federal Tax rate of 21%

⁽⁷⁾ Line 140 + Line 144

⁽⁸⁾ Line 135 + Line 145

Entergy Louisiana, LLC
Formula Rate Plan
EX 8 Deferred Income Taxes - Federal
Electric
For the Test Year Ended December 31, 2022

Line No.	Description	410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	411130: ProvDefIncTax-Cr-UPADIT-Fed	Total
1	263A METHOD CHANGE - DSC - FEDERAL	19,946,275	(2,897,158)	-	17,049,117
2	ACC DFIT TURGEN - FEDERAL	99	(1,859)	-	(1,761)
3	ACCURED MEDICAL CLAIMS - FEDERAL	378,741	(28,406)	-	350,336
4	ADIT CONTRIBUTION CARRYFORWARD - FEDERAL	-	(491,820)	-	(491,820)
5	BOND REDEMPTION LOSS - FEDERAL	65,241	(419,261)	-	(354,020)
6	CAPITALIZED COSTS - FEDERAL	32,348	(431,304)	-	(398,956)
7	CAPITALIZED REPAIRS - FEDERAL	332,307	(92,618)	-	239,689
8	CASUALTY LOSS (STORM DAMAGE) - FEDERAL	222,638,048	(440,623,556)	-	(217,985,507)
9	COMPUTER SOFTWARE CAPITALIZED - FEDERAL	5,802,035	(9,921,234)	-	(4,119,199)
10	CONTRA SECURITIZATION - FEDERAL	47,434,119	(498,365,864)	-	(450,931,745)
11	CONTRACT DEFERRED REVENUE - FEDERAL	181,625	(458,617)	-	(276,992)
12	CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL	4,927,416	(10,171,848)	-	(5,244,432)
13	DEFERRED COMPENSATION - FEDERAL	36,317	(2,724)	-	33,594
14	DEFERRED FUEL - FEDERAL	95,390,490	(69,714,664)	-	25,675,826
15	DEFERRED MISCELLANEOUS SERVICES - FEDERAL	36,702	(2,753)	-	33,949
16	DEFERRED STORM COSTS - FEDERAL	549,504,442	(547,725,067)	-	1,779,375
17	ENVIRONMENTAL RESERVE - FEDERAL	648,691	(601,683)	-	47,008
18	ESI - FEDERAL	44,125,561	(43,059,278)	-	1,066,282
19	FAS 106 - OTHER RETIRE BENEFITS - FEDERAL	3,509,960	(398,864)	-	3,111,096
20	FAS 143 - FEDERAL	19,825,684	(21,208,555)	-	(1,382,871)
21	INCENTIVE COMPENSATION - FEDERAL	4,360,691	(4,285,130)	-	75,561
22	INJURIES AND DAMAGES RESERVE - FEDERAL	1,651,443	(1,300,470)	-	350,974
23	INTEREST CAPITALIZED - AFDC - FEDERAL	5,447,181	(5,764,395)	-	(317,213)
24	INTEREST / TAX - TAX DEFICIENCY - FEDERAL	20,475	(273,000)	-	(252,525)
25	LIBERALIZED DEPRECIATION	9,131,487	(1,874,021)	-	7,257,467
26	LIBERALIZED DEPRECIATION - FEDERAL	50,835,044	(13,401,668)	-	37,433,376
27	PREPAID EXPENSES - FEDERAL	3,067,614	(4,245,407)	-	(1,177,793)
28	PROPERTY INSURANCE - FEDERAL	200,171,290	(317,546,894)	-	(117,375,603)
29	RATE REFUND - FEDERAL	1,800,575	(1,800,684)	-	(109)
30	REMOVAL COSTS - FEDERAL	114,349,608	(178,420,273)	-	(64,070,665)
31	REPAIRS & MAINTENANCE - FEDERAL	489,762	(1,551,040)	-	(1,061,278)
32	RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL	2,943,768	(4,943,126)	-	(1,999,358)
33	RETROACTIVE RATE REFUND CONT - FEDERAL	1,855,937	(356,984)	-	1,498,954
34	SECTION 475 ADJUSTMENT - FEDERAL	82,169,709	(39,979,430)	-	42,190,278
35	STARTUP COSTS - FEDERAL	20	(377)	-	(357)
36	TAX INTEREST - AVOIDED COST - FEDERAL	6,486,130	(19,290,737)	-	(12,804,607)
37	UNBILLED REVENUE - FEDERAL	19,562,533	(9,814,737)	-	9,747,795
38	UNCOLLECTIBLE ACCTS - FEDERAL	4,934,001	(947,631)	-	3,986,370
39	UNFUNDED PENSION - FEDERAL	9,110,247	(17,076,469)	-	(7,966,222)
40	WASTE DISPOSAL RESERVE - FEDERAL	1,681	(22,413)	-	(20,732)
41	WASTE SITE CLEAN UP COSTS - FEDERAL	6,300	(472)	-	5,827
42	ACC DFIT GIDEON - FEDERAL	1,022	(23,559)	-	(22,537)
43	ADIT WHOLESALE FEDERAL	24,688	-	-	24,688
44	ADIT-TAX CR C/F-SRLY/DECON-FEDERAL	383,317,200	-	-	383,317,200
45	ADIT-TAX CR C/F-TAP-FEDERAL	2,588,932	(4,397,059)	-	(1,808,127)
46	ADL STRAIGHT LINE-FEDERAL WS	35,159	(46,847)	-	(11,688)
47	AMORT W3 DESIGN BASIS - FEDERAL	4,970	(66,267)	-	(61,297)
48	COMM DEV BLOCK GRANT-FEDERAL	38	(560)	-	(521)
49	DECOMMISSIONING-FEDERAL	211,876,378	(210,338,622)	-	1,537,755
50	DEPRECIATION EXPENSE - FEDERAL	2,135,695	(1,469,706)	-	665,989
51	FAS 109 ADJUSTMENT UNREGULATED - FEDERAL	105,023	-	-	105,023
52	INTERST CAP-FUEL BURN - FEDERAL	-	(14,664)	-	(14,664)
53	LEASE - RENTAL EXPENSE - FEDERAL	2,133	(20,105)	-	(17,972)
54	MAINT/REFUELING - FEDERAL	14,856,549	(12,088,321)	-	2,768,229
55	NONBASE - FEDERAL - WHLSE	37,794	(77,825)	-	(40,031)
56	NUCLEAR FUEL - FEDERAL	15,514,080	(17,347,155)	-	(1,833,074)
57	PENSIONS CAPITALIZED - FEDERAL	4,951	(25,280)	-	(20,330)
58	REG ASSET-SPEC ASSIGN-FEDERAL	338,424	(279,919)	-	58,505

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

EX 8.1

Entergy Louisiana, LLC
Formula Rate Plan
EX 8 Deferred Income Taxes - Federal
Electric
For the Test Year Ended December 31, 2022

Line No.	Description	410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	411130: ProvDefIncTax-Cr-UPADIT-Fed	Total
59	REGULATORY ASSET-FEDERAL	6,816,805	(2,779,131)	-	4,037,674
60	REGULATORY LIABILITY-FEDERAL	3,428,139	(257,110)	-	3,171,028
61	RIDER SCO - FEDERAL	1,573	(20,972)	-	(19,399)
62	RIVERBEND LITIGATION SETTLEMENT - FEDERAL	5,384,938	(7,075,053)	-	(1,690,115)
63	SPEC ASSIGNED-FEDERAL WS	47,244	(62,950)	-	(15,706)
64	START UP COSTS-FEDERAL-RETAIL	1,321	(30,446)	-	(29,125)
65	SUPPLEMENTAL PENSION PLAN-FEDERAL	46,309	(17,164)	-	29,146
66	TAXES CAPITALIZED - FEDERAL	13,313	(57,819)	-	(44,506)
67	W3 NUCLEAR PLANT DEPREC - FEDERAL	2,937,255	(11,905,123)	-	(8,967,868)
68	WARRANTY EXPENSE - FEDERAL	107,798	(187,746)	-	(79,948)
69	UNITS OF PROPERTY DEDUCTION - FED	81,649,935	(46,001,060)	-	35,648,875
70	ADIT BEN POTNT DISALL	-	(34,987,067)	-	(34,987,067)
71	ADIT-NOL C/F TAP-NON-CURRENT - FEDERAL	683,889,328	(834,035,548)	-	(150,146,220)
72	ADIT-NOL C/F - STATE	35,749,981	(46,983,029)	-	(11,233,048)
73	NUCLEAR PLANT DEPRECIATION - FEDERAL	45,085	(10,802,789)	-	(10,757,704)
74	MISC INTANGIBLE PLANT	417,822	(118,325)	-	299,497
75	CONTRACT TERMINATION COSTS	55,646	(2,937)	-	52,709
76	RESTRICTED STOCK AWARDS - FEDERAL	91,965	(91,201)	-	764
77	RESTRUCTURING BASIS STEPUP - FEDERAL	7,402,865	(459,093)	-	6,943,772
78	BUSINESS DEVELOPMENT - FEDERAL	3,859	(66,936)	-	(63,076)
79	MISC CAP COSTS - FEDERAL	380,127	(558,449)	-	(178,322)
80	REG ASSET - HCM - FEDERAL	13,842	(1,038)	-	12,804
81	UNITS OF PROPERTY - TRANSMISSION - FEDERAL	11,140,760	(11,175,580)	-	(34,820)
82	NUCLEAR DECOM LIABILITY - FEDERAL	3,865,837	(1,599,696)	-	2,266,141
83	W3 BUY BACK - FEDERAL	1,693,189	(139,480)	-	1,553,709
84	NEW NUCLEAR DEVELOPMENT COSTS/FEDERAL	105,176	(1,402,346)	-	(1,297,171)
85	BASIS STEP UP - FEDERAL	20,854,908	(3,230,740)	-	17,624,168
86	W/O PLANT - FEDERAL	379,958	(90,833)	-	289,124
87	SECURITIZATION CONT SAVINGS	6,915,932	(36,967,760)	-	(30,051,828)
88	RETAIL EXCESS ADIT - FEDERAL	18,094,181	-	(17,955,899)	138,282
89	ACQUISITION - FED	69,867	(801,658)	-	(731,791)
90	NOL Protected Excess Fed	5,576,761	-	-	5,576,761
91	TRANSMISSION AMORTIZATION - FEDERAL	449,634	(33,723)	-	415,912
92	RATE CHANGE PLACEHOLDER NONPLANT - FEDERAL	541,777	-	-	541,777
93	RATE CHANGE PLACEHOLDER PLANT - FEDERAL	28,019,867	-	-	28,019,867
94	STATE TAX RATE CHANGE ADJUSTMENT-FEDERAL	-	(552,952)	-	(552,952)
95	REGULATORY ASSET COVID19 - FEDERAL	126,581	(1,687,742)	-	(1,561,161)
96	DEF INTERCOMPANY GAIN - FEDERAL	849,898	(771,420)	-	78,478
97	M&S INVENTORY RESERVE-FEDERAL	91,010	(467,167)	-	(376,156)
98	DEFICIENT ADIT RETAIL - FEDERAL	(36,745,276)	3,808,201	-	(32,937,074)
99	NOL STATE PROTECTED EXCESS - FEDERAL	30,725,360	(30,725,360)	-	-
100	Total	3,085,295,206	(3,598,047,621)	(17,955,899)	(530,708,313)

Entergy Louisiana, LLC
Formula Rate Plan
EX 9 Deferred Income Taxes - State
Electric
For the Test Year Ended December 31, 2022

Line No.	Description	410120: Prov Def Inc Tax-Util Op-State	410137: ProvDefincTax-Dr-UPADIT-State	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	Total
1	263A METHOD CHANGE - DSC-STATE	17,338,617	-	(3,542,624)	13,795,993
2	ACC DSIT GIDEON - STATE	54,637	-	(23,059)	31,578
3	ACC DSIT TURGEN - STATE	2,363	-	(1,301)	1,062
4	ACCURED MEDICAL CLAIMS-STATE	135,265	-	-	135,265
5	ADIT WHOLESALE STATE	1,446,152	-	-	1,446,152
6	AMORT W3 DESIGN BASIS - STATE	-	-	(23,667)	(23,667)
7	BOND REACQUISITION LOSS - STATE	12,139	-	(148,826)	(136,687)
8	CAPITALIZED COSTS - STATE	-	-	(154,037)	(154,037)
9	CAPITALIZED REPAIRS - STATE	131,051	-	(55,000)	76,051
10	CASUALTY LOSS DEDUCTION-STATE	108,561,937	-	(163,145,075)	(54,583,138)
11	COMM DEV BLOCK GRANT-STATE	683	-	(383)	299
12	COMPUTER SOFTWARE CAPITALIZED - STATE	3,293,483	-	(4,097,245)	(803,762)
13	CONTRA SECURITIZATION - STATE	3,611,989	-	(177,716,909)	(174,104,921)
14	CONTRACT DEFERRED REVENUE-STATE	52,879	-	(159,826)	(106,947)
15	CONTRIBUTION IN AID OF CONSTRUCTION - STATE	1,912,818	-	(4,561,391)	(2,648,573)
16	DECOMMISSIONING-STATE	70,432,246	-	(69,838,518)	593,728
17	DEF COMPENSATION - STATE	12,970	-	-	12,970
18	DEF. MISC. SERVICES - STATE	13,108	-	-	13,108
19	DEFERRED FUEL/GAS-STATE	32,382,828	-	(22,469,382)	9,913,446
20	DEFERRED STORM COSTS - STATE	182,607,547	-	(181,920,529)	687,017
21	DEPRECIATION EXPENSE - STATE	989,543	-	(1,094,505)	(104,963)
22	ENVIRONMENTAL RESERVE-STATE	216,778	-	(198,628)	18,150
23	ESI STATE DEFERRED TAXES	23,403,678	-	(22,630,121)	773,557
24	FAS 106 OTHER RETIRE BEN-STATE	1,013,922	-	(128,231)	885,691
25	FAS 143 - STATE	6,549,355	-	(7,083,282)	(533,927)
26	INCENTIVE-STATE	1,450,770	-	(1,421,596)	29,174
27	INJURIES AND DAMAGES RESERVE - STATE	558,106	-	(422,595)	135,511
28	INTEREST CAP - AFDC - STATE	5,897,275	-	(3,058,940)	2,838,335
29	INTEREST CAP - FUEL BURN - STATE	-	-	(1,972)	(1,972)
30	INTRST/TAX-TAX DEFICIENCI-STATE	-	-	(97,500)	(97,500)
31	LEASE - RENTAL EXPENSE - STATE	224	-	(7,163)	(6,939)
32	LIBERALIZED DEPRECIATION - STATE	32,305,661	-	(2,534,741)	29,770,919
33	LIBERALIZED DEPREC-STATE-WHLSE	9,386	-	(227,598)	(218,212)
34	MAINT/REFUELING - STATE	5,010,299	-	(3,941,485)	1,068,814
35	NUCLEAR FUEL - STATE	5,104,802	-	(5,812,552)	(707,751)
36	NUCLEAR PLANT DEPREC-STATE-WHSALE	402,043	-	(12,320)	389,723
37	PENSIONS CAPITALIZED - STATE	21,502	-	(14,679)	6,823
38	PREPAID EXPENSES - STATE	987,414	-	(1,442,161)	(454,746)
39	PROPERTY INS RESERVE-STATE	63,340,315	-	(108,659,081)	(45,318,766)
40	RATE REFUND-STATE	598,195	-	(598,237)	(42)
41	REGULATORY ASSET-STATE	2,373,483	-	(814,536)	1,558,947
42	REGULATORY LIABILITY-STATE	1,224,335	-	-	1,224,335
43	REMOVAL COST - STATE	48,459,363	-	(65,916,431)	(17,457,068)
44	REPAIRS & MAINT EXP - STATE	2,484,689	-	(1,175,862)	1,308,827
45	RESEARCH & EXPERIMENTAL DEDUCTION - STATE	1,913,403	-	(1,960,178)	(46,774)
46	RETROACT. RATE RED CONT - STATE	1,435,528	-	(2,923,230)	(1,487,702)
47	RIDER SCO - STATE	-	-	(7,490)	(7,490)
48	RIVERBEND LITIGATION SETTLEMENT - STATE	3,989,437	-	(2,873,233)	1,116,204
49	SECTION 475 ADJUSTMENT-STATE	28,435,396	-	(12,145,713)	16,289,683
50	START UP COSTS-STATE	479	-	(264)	215
51	START UP COSTS-STATE-RETAIL	70,610	-	(29,800)	40,810
52	SUPPLEMENTAL PENSION PLAN-STATE	16,170	-	(4,917)	11,253

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

EX 9.1

Entergy Louisiana, LLC
Formula Rate Plan
EX 9 Deferred Income Taxes - State
Electric
For the Test Year Ended December 31, 2022

Line No.	Description	410120: Prov Def Inc Tax-Util Op- State	410137: ProvDefIncTax-Dr- UPADIT-State	411120: Prov Def Inc Tax-Cr-Op Inc- Sta	Total
53	TAX INT (AVOIDED COST) - STATE	2,590,722	-	(9,606,709)	(7,015,987)
54	TAXABLE UNBILLED REVENUE-STATE	6,761,759	-	(2,998,131)	3,763,628
55	TAXES CAPITALIZED - STATE	26,403	-	(27,418)	(1,015)
56	UNCOLLECT ACCTS RESERVE-STATE	1,746,585	-	(207,446)	1,539,139
57	UNFUNDED PENSION EXP-STATE	2,812,072	-	(5,887,834)	(3,075,761)
58	WARRANTY EXPENSE - STATE	215,589	-	(120,339)	95,250
59	WASTE DISPOSAL RESERVE - STATE	-	-	(8,005)	(8,005)
60	WASTE SITE CLEAN UP COSTS - STATE	2,250	-	-	2,250
61	UNITS OF PROPERTY DEDUCTION - STATE	54,317,658	-	(21,124,344)	33,193,314
62	ADIT-NOL C/F TAP-NON-CURRENT - STATE	223,728,709	-	(170,238,006)	53,490,704
63	ADIT-CONTRIB C/F TAP-ST-NON-CURRENT	36,891	-	(175,673)	(138,782)
64	MISC INTANGIBLE PLANT - STATE	402,032	-	(129,172)	272,860
65	CONTRACT TERMINATION COSTS-STATE	39,513	-	(72,921)	(33,408)
66	RESTRICTED STOCK AWARDS - STATE	30,574	-	(30,279)	295
67	RESTRUCTURING BASIS STEPUP - STATE	3,300,002	-	(2,355,670)	944,333
68	BUSINESS DEVELOPMENT - STATE	57,344	-	(39,422)	17,921
69	MISC CAP COSTS - STATE	121,485	-	(190,335)	(68,850)
70	REG ASSET - HCM - STATE	4,944	-	-	4,944
71	NUCLEAR PLNT DEPREC-STATE-RETAIL	269,055	-	(238,650)	30,405
72	UNITS OF PROPERTY - TRANSMISSION - STATE	4,107,736	-	(3,822,538)	285,198
73	NUCLEAR DECOM LIABILITY - STATE	1,345,375	-	(470,417)	874,958
74	W3 BUY BACK - STATE	1,228,575	-	(1,433,845)	(205,270)
75	W/O PLANT - STATE	91,336	-	(44,644)	46,693
76	NEW NUCLEAR DEVELOPMENT COSTS/STATE	-	-	(500,838)	(500,838)
77	BASIS STEP UP - STATE	15,384,495	-	(10,058,168)	5,326,327
78	DTSWF3-WF3 NUCLEAR PLANT DEPRECIATION - STATE	741,187	-	(50,731)	690,456
79	SECURITIZATION CONT SAVINGS	1,488,139	-	(13,091,161)	(11,603,022)
80	ACQUISITION - STATE	66,949	-	(306,324)	(239,376)
81	TRANSMISSION AMORTIZATION - STATE	160,584	-	-	160,584
82	RATE CHANGE PLACEHOLDER NONPLANT - STATE	-	-	(2,579,892)	(2,579,892)
83	RATE CHANGE PLACEHOLDER PLANT - STATE	-	-	(133,427,995)	(133,427,995)
84	NOL C/F-ST NONCUR	-	-	(77,981,370)	(77,981,370)
85	STATE TAX RATE CHANGE ADJUSTMENT-STATE	2,633,104	-	-	2,633,104
86	REGULATORY ASSET COVID19 - STATE	-	-	(602,765)	(602,765)
87	M&S INVENTORY RESERVE-STATE	20,103	-	(165,338)	(145,234)
88	DEFICIENT ADIT RETAIL - STATE	81,680,511	-	45,342,366	127,022,877
89	NOL STATE PROTECTED EXCESS - STATE	29,871,878	-	(170,697)	29,701,181
90	DEFICIENT ADIT AMORTIZATION	-	4,552,486	-	4,552,486
91	Total	1,095,548,430	4,552,486	(1,287,911,522)	(187,810,605)

Entergy Louisiana, LLC
Formula Rate Plan
EX 10 Investment Tax Credit Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	411430: Itc Amortization	(4,393,381)
2	Total	(4,393,381)

Entergy Louisiana, LLC
Formula Rate Plan
EX 11 Loss from Disposition of Utility Plant
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	4117AM: Loss - Disposition Of Util Plt	-
2	Total	-

Entergy Louisiana, LLC
Formula Rate Plan
EX 12 Interest on Customer Deposits
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount ⁽¹⁾
1	N/A - Interest on Customer Deposits	-
2	Total	-

Notes:

⁽¹⁾ Booked in Other Interest Charges. Not applicable for per book income and is included here as a zero balance. Interest on Customer Deposits is included as a pro forma adjustment.