

ENTERGY LOUISIANA, LLC

Cost of Service

**Pro Forma Adjustments to the
Cost of Service Study
including Allocation Factors
and Miscellaneous Data**

Exhibit CEB-3

Test Year Ended December 31, 2022

Entergy Louisiana, LLC
Cost of Service
Electric
For the Test Year Ended December 31, 2022

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<u>No.</u>	<u>Volume II</u> <u>COS WP</u>	<u>Short Description</u>	<u>Long Description</u>	<u>Witness</u>
1	AJ01	Rate Schedule and Other Revenue	Adjustment annualizes rate schedule revenues and adjusts other electric revenues	Chris E. Barrilleaux
2	AJ02	Interest on Deferred Fuel Over/Under Recovery	Adjustment to eliminate interest on deferred fuel over/under recovery.	Chris E. Barrilleaux
3	AJ03	Rider Revenue and Expense	Adjusts for the effects that riders or other rate mechanisms may have on rate base, revenue or expense.	Chris E. Barrilleaux
4	AJ04	Miscellaneous Revenues	Adjustment to proposed miscellaneous revenues.	Chris E. Barrilleaux
5	AJ05	Revenue-Related Tax and Uncollectible Expense	Adjustment to Revenue-Related Taxes and Uncollectible Expense to reflect rate year revenue level.	Chris E. Barrilleaux
6	AJ06	Interest Synchronization	Adjustment eliminates 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.	Chris E. Barrilleaux
7	AJ07	Accumulated Deferred Income Tax	Adjustment eliminates accumulated deferred tax items not allowed for ratemaking purposes and add known and measurable amounts.	Chris E. Barrilleaux
8	AJ08	Current Income Tax	Adjustment eliminates items not allowed for ratemaking purposes, to eliminate prior year adjustments and to adjust federal and state current income taxes accordingly.	Chris E. Barrilleaux
9	AJ09	Grand Gulf	Adjustment removes the effects of Grand Gulf in accordance with LPSC Order No. U-16945.	Chris E. Barrilleaux
10	AJ10	Franchise Fee	Adjustment to reduce local Franchise Fees from base rates per LPSC General Order in Docket No. R-27859.	Chris E. Barrilleaux
11	AJ11	Lobbying Expense Proportion of Dues	Adjustment eliminates the portion of EEI and NEI dues attributable to lobbying expenses.	Chris E. Barrilleaux
12	AJ12	Interest on Customer Deposits	Adjustment to reflect in expense the Interest on Customer Deposits for the Test Year Ended	Chris E. Barrilleaux
13	AJ13	Affiliate Interest Expense	Adjustment reclassifies the Entergy Services, LLC ("ESL") and Entergy Operations, Inc. ("EOI") net interest expense to operating expenses (account 923000) to be recovered in this filing.	Chris E. Barrilleaux
14	AJ14	Regulatory Debits and Credits	Adjustment eliminates regulatory debits and credits not recovered in base rates.	Chris E. Barrilleaux
15	AJ15	Grand Gulf Sale-Leaseback Depreciation Refund	The purpose of this adjustment is to remove the effects of the initial decision on the Sale-Leaseback Refund per FERC Order EL18-152.	Chris E. Barrilleaux
16	AJ16	Credit Facility Fee	Adjustment to reflect in expense the annual credit facility fees for the Test Year Ended.	Chris E. Barrilleaux
17	AJ17	Nuclear Refueling Outage	Adjustment to reflect in Rate Base half of the deferred nuclear refueling maintenance costs and to annualize the associated amortization.	Chris E. Barrilleaux
18	AJ18	FAS 106	Adjustment restates Statement of Financial Accounting Standards ("SFAS" or "FAS") 106 expense for other post retirement employee benefits on a pay-as-you-go basis consistent with LPSC policy set in Order No. U-20181.	Chris E. Barrilleaux
19	AJ19	Cash Working Capital	Adjustment to calculate the working cash requirement.	Chris E. Barrilleaux
20	AJ20	Unfunded Pension	Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions, and addition of forecasted pension amounts through December 31, 2024.	Chris E. Barrilleaux
21	AJ21	Blank ¹		
22	AJ22	Image Advertising	Adjustment eliminates the expenses associated with Image Advertising from the cost of service.	Chris E. Barrilleaux
23	AJ23	Blank ¹		
24	AJ24	Blank ¹		
25	AJ25	Blank ¹		
26	AJ26	Asset Retirement Obligations ("ARO")	Adjustment removes ARO-related balances from rate base and operating expenses.	Chris E. Barrilleaux
27	AJ27	Incentive Compensation	Adjustment removes long-term incentive plan awards, equity awards, and restricted share awards from administrative and general expenses.	Chris E. Barrilleaux
28	AJ28	Stock Option Expense	Adjustment to reduce stock option expenses in the cost of service.	Chris E. Barrilleaux
29	AJ29	Capacity Expense	This pro forma adjustment removes per-book third party capacity contract expenses from operation and maintenance ("O&M") expense and includes revenue requirements for third party capacity contract expenses included in rates.	Chris E. Barrilleaux
30	AJ30	Decommissioning Expense	Adjustment to add River Bend and Waterford 3 Decommissioning expense.	Chris E. Barrilleaux
31	AJ31	Transportation Expense	Adjustment removes all transportation expenses.	Chris E. Barrilleaux
32	AJ32	Storm Reserve Accrual	Adjustment to reflect a change to annual Storm Reserve Accrual and to amortize unrecovered charges to Storm Reserve.	Chris E. Barrilleaux
33	AJ33	Storm Costs Re-classification	Adjustment removes the flow through effect on state income taxes of tax depreciation related to securitized storm assets. Tax depreciation for the securitized assets was treated as normalized for securitization and ratemaking purposes.	Chris E. Barrilleaux
34	AJ34	External Rate Case Expense	Adjustment is to defer the estimated rate case expenses as a regulatory asset and to amortize the balance for three year period and to reflect the total amount of Rate Base net of Income Taxes.	Chris E. Barrilleaux
35	AJ35	Plant Transfers	Adjustment to recognize additions and retirements of electric Plant-In-Service and related changes to Accumulated Depreciation and Taxes through August 31, 2024.	Chris E. Barrilleaux
36	AJ36	O&M Payroll	Adjustment reflects changes in O&M expenses and related taxes due to wage increases and payroll increases or decreases associated with changes in the number of employees from those reflected in the test year costs.	Chris E. Barrilleaux
37	AJ37	Annualized Depreciation Expense	Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.	Chris E. Barrilleaux
38	AJ38	ESL Billing Method	Adjustment to correct for ESL Billing Method changes.	Chris E. Barrilleaux
39	AJ39	Miscellaneous	Adjustment to adjustment miscellaneous items (remove non-regulated revenues and expenses, adjust River Bend Abeyed write-off, etc.)	Chris E. Barrilleaux
40	AJ40	Blank ¹		
41	AJ41	Gas and Steam	Adjustment removes costs associated with gas and steam operations.	Chris E. Barrilleaux
42	AJ42	Plant Held for Future Use	Adjustment excludes from Rate Base certain balances from Plant Held for Future Use and also removes associated property taxes.	Chris E. Barrilleaux
43	AJ43	River Bend DAP / River Bend 30% Unregulated	Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.	Chris E. Barrilleaux
44	AJ44	Contingent Customer Credit	This adjustment reflects the calculation of contingent customer credits in accordance with LPSC Order No. U-33244-A.	Chris E. Barrilleaux
45	AJ45	River Bend DAP Revenue Requirement	Adjustment to the Louisiana Retail Revenue Requirement for the DAP Revenue Requirement.	Chris E. Barrilleaux
46	AJ46	Nelson Rail Spur	Adjustment to record the actual amounts incurred to construct and operate the rail spur.	Chris E. Barrilleaux
47	AJ47	MISO Cost Recovery	Adjustment to remove and realign MISO expenses and revenues with the MISO Cost Revenue Requirement.	Chris E. Barrilleaux

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<u>No.</u>	<u>Volume II</u>	<u>Short Description</u>	<u>Long Description</u>	<u>Witness</u>
	<u>COS WP</u>			
48	AJ48	Energy Efficiency Programs	Adjustment eliminates Energy Efficiency expenses that is included in a separate rate rider.	Chris E. Barrilleaux
49	AJ49	Enviornmental Costs	Adjustment removes the Account 447 revenue associated with affiliate-related billings of Environmental Adjustment Clause ("EAC") costs in order to maintain neutrality in the recovery of the costs recovered via the EAC.	Chris E. Barrilleaux
50	AJ50	Major Storm Restoration Cost	Adjustment to remove storm restoration costs for major storms proposed for recovery in LPSC Docket No. U-35991 and LPSC Docket No. U-36350 from ending and 13 month average balances.	Chris E. Barrilleaux
51	AJ51	Blank ¹		
52	AJ52	Blank ¹		
53	AJ53	Blank ¹		
54	AJ54	Westinghouse Credits	Adjustment to remove Westinghouse Credits to be retained by the Company.	Chris E. Barrilleaux
55	AJ55	DOE Awards	Adjustment related to WF3, GG & RBS DOE Turnaround of DOE Awards.	Chris E. Barrilleaux
56	AJ56	Business Combination External Tranaction Costs	Adjustment records the annual amortization of the external costs to achieve the Business Combinations's customer benefits per Stipulated Agreement in LPSC Docket No. U-33244 and to remove incremental internal costs incurred during the test year.	Chris E. Barrilleaux
57	AJ57	Blank ¹		
58	AJ58	Blank ¹		
59	AJ59	Outside Right of Away (OROW) Amortization	Adjustment to include 1/10th of Outside Right of Way Vegetation Management amortization including carrying costs at the applicable WACC.	Chris E. Barrilleaux

Notes:

¹ This adjustment is not used in this filing.

AJ01 - Rate Schedule and Other Revenue

Entergy Louisiana, LLC
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AJ01 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.	Line Item	Account and Description	Amount
1	RSRR: 440-445 SALES-RETAIL	440000: Residential Sales ⁽¹⁾	(1,775,551,564)
2	RSRR: 440-445 SALES-RETAIL	442110: Commercial Sales-General ⁽¹⁾	(1,052,147,261)
3	RSRR: 440-445 SALES-RETAIL	442120: Commercial Sales-G & M ⁽¹⁾	(222,517,971)
4	RSRR: 440-445 SALES-RETAIL	442200: Industrial Sales ⁽¹⁾	(972,424,846)
5	RSRR: 440-445 SALES-RETAIL	442210: Industrial Sales - General ⁽¹⁾	(1,303,552,987)
6	RSRR: 440-445 SALES-RETAIL	444000: Public Street & Hwy Lighting ⁽¹⁾	(28,449,428)
7	RSRR: 440-445 SALES-RETAIL	445000: Other Sales To Pub. Authorit ⁽¹⁾	(66,460,929)
8	RSRRT: 440-445 SALES-RETAIL	REVOTH: Sales Revenue ⁽³⁾	3,186,437,218
9		Subtotal SALES REVENUES	<u>(2,234,667,768)</u>
10	RO450: 450 FORFEITED DISCOUNTS	450000: Forfeited Discounts	(9,181,833)
11	RO456CIR: 456 CO-OWNER IMPUTED REVENUES - RB & NL6	456000: Other Electric Revenues	703,115
12	RO456D: 456 OTHER ELECTRIC REVENUE - DATALINK	451000: Miscellaneous Service Revenue	76,966
13	RO456REP: 456 OTHER ELECTRIC REVENUE - REP	456000: Other Electric Revenues	960
14	RO456DFC: 456 FACILITY CHARGE - DISTRIBUTION	456107: Network Transmission Revenue	6,432,463
15	RO456F: 456 OTHER REVENUE - QFSS	456000: Other Electric Revenues	5,282,834
16	RO456L: 456 OTHER ELECTRIC REVENUE - LQF	456000: Other Electric Revenues	4,200
17	RO456M: 456 OTHER ELECTRIC REVENUE - MES	451000: Miscellaneous Service Revenue	1,140
18	RO456Q: 456 OTHER REVENUE - SMQ	456000: Other Electric Revenues	25,539,536
19	RO456R: 456 OTHER ELECTRIC REVENUE - SCR	456000: Other Electric Revenues	12,450,142
20	RO456TFC: 456 FACILITIES CHARGES - TRANSMISSION	456107: Network Transmission Revenue	31,909,642
21	RO456UR: 456 UNBILLED REVENUE	456200: Unbilled Revenue ⁽²⁾	(21,910,980)
22		Subtotal OTHER OPERATING REVENUES	<u>51,308,186</u>
23		Total	<u>(2,183,359,582)</u>

Notes:

⁽¹⁾ Reference RV 1.1

⁽²⁾ Reference RV 2.1

⁽³⁾ Reference AJ01.3

Entergy Louisiana, LLC
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AJ01 Rate Schedule and Other Revenue Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reclass revenues to Other Electric Revenues.

Line No.	Account and Description	Amount
1	Co-Owner Imputed Base Revenues - RiverBend & Nelson 6	703,115
2	SCR - Special Contracted Rates	12,450,142
3	SMQ - Standby and Maintenance Service	25,539,536
4	LQF - Large Qualifying Facilities	4,200
5	REP - Renewable Energy Pilot	960
6	QFSS - Qualified Facility Standby Service	5,282,834
7	MES - Miscellaneous Electric Service	1,140
8	DataLink	76,966
9	Additional Facility Charges - Distribution	6,432,463
10	Additional Facility Charges - Transmission Low	11,833,315
11	Additional Facility Charges - Transmission High	20,076,328
12	Total Reclassified Revenues	<u>82,400,999</u>

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AJ01 Rate Schedule and Other Revenue Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to annualize Rate Schedule Revenues.

Line No.	Rate Class	Present Base Rate Revenue	Present Rider Revenue	Present Fuel Revenue	Total Present Revenue
	(a)	(b)	(d)	(e)	(f) (b)+(d)+(e)
1	Residential Service	1,237,494,795	193,814,804	639,717,288	2,071,026,887
2	Small General Service	596,211,426	92,776,565	307,166,064	996,154,054
3	General Service	376,698,826	59,057,714	251,936,064	687,692,603
4	Municipal Pumping Service	16,838,338	2,868,218	13,026,458	32,733,014
5	Large Power Service	160,782,336	12,445,822	183,707,862	356,936,020
6	High Load Factor Service	200,888,723	13,861,330	264,993,120	479,743,173
7	Large Load High Load Factor	365,759,593	20,176,351	711,185,984	1,097,121,928
8	Legacy Industrial Service	26,359,988	2,628,580	119,008,064	147,996,632
9	Large Industrial Service	126,065,554	13,096,052	131,772,833	270,934,439
10	Lighting Service	79,337,640	11,518,884	19,186,288	110,042,812
11	Total Revenue	\$3,186,437,218	\$422,244,320	\$2,641,700,025	\$ 6,250,381,563

AJ02 - Interest on Deferred Fuel Over/Under Recovery

Entergy Louisiana, LLC
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AJ02 Interest on Deferred Fuel Over/Under Recovery
Electric
For the Test Year Ended December 31, 2022

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

Line No.	Line Item	Account and Description	Amount
1	RO456TP: 456 PLANT	456100: Miscellaneous Revenue	8,216,883
2		Total	8,216,883

AJ03 - Rider Revenue and Expense

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Entergy Louisiana, LLC
Cost of Service
AJ03 Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjust for the effects that riders or other rate mechanisms may have on Rate Base, Revenue or Expenses.

Line No.	Line Item	Account and Description	Amount
1	RSORSSOE: 447 SYSTEM SALES TO OTHERS - ELIGIBLE	447002: Sales For Resale Non Assoc Co ⁽¹⁾	(164,037,601)
2	RSOROE: 447 OTHER SALES FOR RESALE - ELIGIBLE	447114: Resource Plan Rev - Non JSP ⁽¹⁾	(42,645,663)
3	RSORRPE: 447 RESOURCE PLAN REVENUE - ELIGIBLE	447115: Resource Plan Rev - Affiliated ⁽¹⁾	(69,718,579)
4		Subtotal SALES FOR RESALE	(276,401,843)
5	OMP501E: 501 FUEL - ELIGIBLE	501000: Fuel ⁽¹⁾	911,573
6	OMP501E: 501 FUEL - ELIGIBLE	501100: Fuel - Oil ⁽¹⁾	(3,984,228)
7	OMP501E: 501 FUEL - ELIGIBLE	501203: Fuel-Natural Gas ⁽¹⁾	(1,948,796,969)
8	OMP501E: 501 FUEL - ELIGIBLE	501204: Natural Gas Hedging-Electric ⁽¹⁾	24,800,383
9	OMP501E: 501 FUEL - ELIGIBLE	501301: Fuel - Coal ⁽¹⁾	(37,060,070)
10	OMP518: 518 FUEL - ELIGIBLE	518100: Burnup/Amortization ⁽¹⁾	(71,647,781)
11	OMP518: 518 FUEL - ELIGIBLE	518300: Daily Lease Charges ⁽¹⁾	(3,372,316)
12	OMP518: 518 FUEL - ELIGIBLE	518500: Nuclear Fuel Dry Casts Storage ⁽¹⁾	(3,337,762)
13	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin ⁽²⁾	(39,035)
14	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps ⁽²⁾	(3,723,274)
15	OMP555EE: 555 ELIGIBLE ENERGY	555002: System Purchases From Others ⁽¹⁾	(859,607,034)
16	OMP555EE: 555 ELIGIBLE ENERGY	555005: Co-Generation ⁽¹⁾	(7,918,171)
17	OMP555EE: 555 ELIGIBLE ENERGY	555010: Rsrc Plan Purch Pwr - Affiltd ⁽¹⁾	(20,703,030)
18	OMP555EE: 555 ELIGIBLE ENERGY	555200: Purch Power-Entergy-Affiliates ⁽¹⁾	(7,030,230)
19	OMP557DF: 557 DEFERRED FUEL	557002: Deferred Electric Fuel Cost ⁽¹⁾	109,609,429
20	OMP557DF: 557 DEFERRED FUEL	5573GS: Def Fuel - EGSL Fuel Tracker ⁽¹⁾	2,150,442
21	OMP557DF: 557 DEFERRED FUEL	5573LL: Def Fuel - ELL Fuel Tracker ⁽¹⁾	(2,252,193)
22	OMP557NOX: 557 NOX DEFERRED EXPENSE	557001: NOX Deferred Expense ⁽¹⁾	93,439
23	OMP557SA: 557 DEF SYS AGREEMT PAYMT/RECEIPTS	557390: Def Sys Agreemt Paymt/Receipts ⁽¹⁾	76,971
24	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense ⁽²⁾	(135,820)
25	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits ⁽²⁾	(232)
26	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben ⁽²⁾	(18)
27		Subtotal OPERATING EXPENSE	(2,831,965,927)
28	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553000: Maint-Gener & Elec Equipment ⁽²⁾	(74,322)
29		Subtotal MAINTENANCE EXPENSE	(74,322)
30	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes ⁽²⁾	(50)
31		Subtotal Taxes Other Than Inc-Util Op	(50)
32	OMP509: 509 ALLOWANCES	509000: Allowance ⁽¹⁾	863,096
33	OMP509: 509 ALLOWANCES	509101: NOX Seasonal Allowances Exp ⁽¹⁾	(1,036)
34	OMP509: 509 ALLOWANCES	509103: NOX Conversion Allowance Exp ⁽¹⁾	(19,586)
35		Subtotal ALLOWANCE	842,474
36		Subtotal EXPENSE	(2,831,197,824)

Notes:

⁽¹⁾ Reference AJ03.2-.5

⁽²⁾ Reference AJ03.6

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

AJ03.1

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Entergy Louisiana, LLC
Cost of Service
AJ03 Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjust for the effects that riders or other rate mechanisms may have on Rate Base, Revenue or Expenses.

Line No.	Account and Description	Resource Code	Physical Location	Amount
1	447002: Sales For Resale Non Assoc Co	737: Wholesale Revenue	NA	(164,037,601)
2	447002: Sales For Resale Non Assoc Co		Subtotal 447002 Sales For Resale Non Assoc Co	(164,037,601)
3	447114: Resource Plan Rev - Non JSP	235: Resource Plan Energy	Perryville Plant-Common	(42,645,663)
4	447114: Resource Plan Rev - Non JSP		Subtotal 447114 Resource Plan Rev - Non JSP	(42,645,663)
5	447115: Resource Plan Rev - Affiliated	235: Resource Plan Energy	Grand Gulf Unit #1	(129,383)
6	447115: Resource Plan Rev - Affiliated	235: Resource Plan Energy	NA	(17,206,128)
7	447115: Resource Plan Rev - Affiliated	235: Resource Plan Energy	Ninemile Point Unit No. 6	(38,342,537)
8	447115: Resource Plan Rev - Affiliated	235: Resource Plan Energy	Rb Unit #1	(14,040,531)
9	447115: Resource Plan Rev - Affiliated		Subtotal 447115 Resource Plan Rev - Affiliated	(69,718,579)
10	501000: Fuel	171: Fuel - Coal	Big Cajun 2 Unit #3	644,131
11	501000: Fuel	171: Fuel - Coal	Nelson Unit #6	502,915
12	501000: Fuel	202: Legal Services	Nelson Unit #6	(8,035)
13	501000: Fuel	990: Co-Owner Credits	Big Cajun 2 Unit #3	(227,439)
14	501000: Fuel		Subtotal 501000 Fuel	911,573
15	501100: Fuel - Oil	175: Fuel - #2 Diesel	Nelson Unit #6	(339,635)
16	501100: Fuel - Oil	175: Fuel - #2 Diesel	Ninemile Point Unit No. 6	(747,251)
17	501100: Fuel - Oil	175: Fuel - #2 Diesel	Waterford - Common	(2,897,342)
18	501100: Fuel - Oil		Subtotal 501100 Fuel - Oil	(3,984,228)
19	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Acadia Plant Common	(142,005,862)
20	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Big Cajun 2 Unit #3	(4,463,545)
21	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Calcasieu Gen Facility Common	(15,842,115)
22	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Lake Charles Power Block 1	(308,476,706)
23	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Little Gypsy - Common	(69,251,651)
24	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Ninemile Point - Common	(345,855,324)
25	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Ninemile Point Unit No. 6	(182,017,787)
26	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Ouachita Plant Unit 3	(68,177,920)
27	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Perryville Plant-Common	(133,815,031)
28	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	St Charles Power Block 1	(301,671,938)
29	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Sterlington - Common	(482,765)
30	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Union Plant Common 3&4	(313,301,806)
31	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Union Plant Power Block 3	(5,193)
32	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Union Plant Power Block 4	(576)
33	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Washington Parish Pwr Block 1	(32,425,951)
34	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Waterford - Common	(31,002,798)
35	501203: Fuel-Natural Gas		Subtotal 501203 Fuel-Natural Gas	(1,948,796,969)
36	501204: Natural Gas Hedging-Electric	172: Fuel - Natural Gas	Ener Mgt(Parkwoodii) Woodlands	25,165,783
37	501204: Natural Gas Hedging-Electric	901: Balance Sheet Default	Entergy Corporation Building	(365,400)
38	501204: Natural Gas Hedging-Electric		Subtotal 501204 Natural Gas Hedging-Electric	24,800,383
39	501301: Fuel - Coal	171: Fuel - Coal	Big Cajun 2 Unit #3	(33,543,274)
40	501301: Fuel - Coal	171: Fuel - Coal	Nelson Unit #6	(17,813,527)
41	501301: Fuel - Coal	990: Co-Owner Credits	Big Cajun 2 Unit #3	14,296,732
42	501301: Fuel - Coal		Subtotal 501301 Fuel - Coal	(37,060,070)
43	509000: Allowance	178: Allowance	Willow Glen - Common	863,096
44	509000: Allowance		Subtotal 509000 Allowance	863,096
45	509101: NOX Seasonal Allowances Exp	178: Allowance	Union Plant Common 3&4	(1,036)
46	509101: NOX Seasonal Allowances Exp		Subtotal 509101 NOX Seasonal Allowances Exp	(1,036)
47	509103: NOX Conversion Allowance Exp	178: Allowance	Acadia Power Block 2	(177)
48	509103: NOX Conversion Allowance Exp	178: Allowance	Big Cajun 2 Unit #3	(1,032)
49	509103: NOX Conversion Allowance Exp	178: Allowance	Calcasieu Gen Facility Unit 1	(136)
50	509103: NOX Conversion Allowance Exp	178: Allowance	Calcasieu Gen Facility Unit 2	(135)
51	509103: NOX Conversion Allowance Exp	178: Allowance	Lake Charles Power Block 1	(231)
52	509103: NOX Conversion Allowance Exp	178: Allowance	Little Gypsy Unit #2	(1,148)
53	509103: NOX Conversion Allowance Exp	178: Allowance	Nelson Unit #6	(2,128)
54	509103: NOX Conversion Allowance Exp	178: Allowance	Ninemile Point Unit #5	(12,353)

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

AJ03.2

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Entergy Louisiana, LLC
Cost of Service
AJ03 Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjust for the effects that riders or other rate mechanisms may have on Rate Base, Revenue or Expenses.

Line No.	Account and Description	Resource Code	Physical Location	Amount
55	509103: NOX Conversion Allowance Exp	178: Allowance	Ninemile Point Unit No. 6	(251)
56	509103: NOX Conversion Allowance Exp	178: Allowance	Ouachita Plant Unit 3	(156)
57	509103: NOX Conversion Allowance Exp	178: Allowance	Perryville Plant - Unit #2	(74)
58	509103: NOX Conversion Allowance Exp	178: Allowance	Perryville Plant-Unit #1-Commo	(243)
59	509103: NOX Conversion Allowance Exp	178: Allowance	St Charles Power Block 1	(286)
60	509103: NOX Conversion Allowance Exp	178: Allowance	Sterlington Unit #7	(40)
61	509103: NOX Conversion Allowance Exp	178: Allowance	Washington Parish Pwr Block 1	(47)
62	509103: NOX Conversion Allowance Exp	178: Allowance	Washington Parish Pwr Block 2	(47)
63	509103: NOX Conversion Allowance Exp	178: Allowance	Waterford - Common	(1,102)
64	509103: NOX Conversion Allowance Exp		Subtotal 509103 NOX Conversion Allowance Exp	(19,586)
65	518100: Burnup/Amortization	170: Fuel - Nuclear	Waterford Unit #3	(40,035,523)
66	518100: Burnup/Amortization	179: Fuel All - Balance Sheet Only	Rb Unit #1	(31,612,258)
67	518100: Burnup/Amortization		Subtotal 518100 Burnup/Amortization	(71,647,781)
68	518300: Daily Lease Charges	170: Fuel - Nuclear	Waterford Unit #3	(1,954,351)
69	518300: Daily Lease Charges	179: Fuel All - Balance Sheet Only	Rb Unit #1	(1,417,965)
70	518300: Daily Lease Charges		Subtotal 518300 Daily Lease Charges	(3,372,316)
71	518500: Nuclear Fuel Dry Casts Storage	170: Fuel - Nuclear	Rb Unit #1	(6,319)
72	518500: Nuclear Fuel Dry Casts Storage	170: Fuel - Nuclear	Waterford Unit #3	(3,331,442)
73	518500: Nuclear Fuel Dry Casts Storage		Subtotal 518500 Nuclear Fuel Dry Casts Storage	(3,337,762)
74	555002: System Purchases From Others	215: Pur Pwr Fr Nonass Co(Econ En	NA	(857,490,484)
75	555002: System Purchases From Others	215: Pur Pwr Fr Nonass Co(Econ En	Toledo Bend Dam	(2,509,032)
76	555002: System Purchases From Others	269: Renewable Energy Credits	NA	392,482
77	555002: System Purchases From Others		Subtotal 555002 System Purchases From Others	(859,607,034)
78	555005: Co-Generation	221: Pur Pwr Fr Nonass Co(Cogen	NA	(7,918,171)
79	555005: Co-Generation		Subtotal 555005 Co-Generation	(7,918,171)
80	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	Ano - Unit #1	(795,261)
81	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	Ano - Unit #2	(1,260,592)
82	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	Grand Gulf Unit #1	(1,222,630)
83	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	Independence Unit #1	(683,473)
84	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	NA	(14,231,100)
85	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	White Bluff Unit #1	(1,391,337)
86	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	White Bluff Unit #2	(1,118,637)
87	555010: Rsrc Plan Purch Pwr - Affilt		Subtotal 555010 Rsrc Plan Purch Pwr - Affilt	(20,703,030)
88	555200: Purch Power-Entergy-Affiliates	181: Purchased Pwr Frm Ggns(Energy)	Grand Gulf Unit #1	(7,030,230)
89	555200: Purch Power-Entergy-Affiliates		Subtotal 555200 Purch Power-Entergy-Affiliates	(7,030,230)
90	557001: NOX Deferred Expense	174: Fuel - Deferred	NA	93,439
91	557001: NOX Deferred Expense		Subtotal 557001 NOX Deferred Expense	93,439
92	557002: Deferred Electric Fuel Cost	174: Fuel - Deferred	NA	109,609,429
93	557002: Deferred Electric Fuel Cost		Subtotal 557002 Deferred Electric Fuel Cost	109,609,429
94	557390: Def Sys Agreemt Paymt/Receipts	174: Fuel - Deferred	NA	76,971
95	557390: Def Sys Agreemt Paymt/Receipts		Subtotal 557390 Def Sys Agreemt Paymt/Receipts	76,971
96	5573GS: Def Fuel - EGSL Fuel Tracker	179: Fuel All - Balance Sheet Only	NA	2,150,442
97	5573GS: Def Fuel - EGSL Fuel Tracker		Subtotal 5573GS Def Fuel - EGSL Fuel Tracker	2,150,442
98	5573LL: Def Fuel - ELL Fuel Tracker	179: Fuel All - Balance Sheet Only	NA	(2,252,193)
99	5573LL: Def Fuel - ELL Fuel Tracker		Subtotal 5573LL Def Fuel - ELL Fuel Tracker	(2,252,193)
100			Total Eligible for Fuel Recovery	(3,103,626,915)
101	447002: Sales For Resale Non Assoc Co	219: Non-Energy Rev/Exp Non-Assoc	NA	334,330
102	447002: Sales For Resale Non Assoc Co		Subtotal 447002 Sales For Resale Non Assoc Co	334,330
103	447004: Municipalities &Co-Op Revenues	737: Wholesale Revenue	NA	41,623,238

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

AJ03.3

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Entergy Louisiana, LLC
Cost of Service
AJ03 Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjust for the effects that riders or other rate mechanisms may have on Rate Base, Revenue or Expenses.

Line No.	Account and Description	Resource Code	Physical Location	Amount
104	447004: Municipalities &Co-Op Revenues		Subtotal 447004 Municipalities &Co-Op Revenues	41,623,238
105	447114: Resource Plan Rev - Non JSP	239: Resource Plan Capacity	Perryville Plant-Common	14,657,117
106	447114: Resource Plan Rev - Non JSP		Subtotal 447114 Resource Plan Rev - Non JSP	14,657,117
107	447115: Resource Plan Rev - Affiliated	239: Resource Plan Capacity	Grand Gulf Unit #1	1,603,644
108	447115: Resource Plan Rev - Affiliated	239: Resource Plan Capacity	NA	15,560,942
109	447115: Resource Plan Rev - Affiliated	239: Resource Plan Capacity	Ninemile Point Unit No. 6	16,698,782
110	447115: Resource Plan Rev - Affiliated	239: Resource Plan Capacity	Rb Unit #1	146,744,293
111	447115: Resource Plan Rev - Affiliated		Subtotal 447115 Resource Plan Rev - Affiliated	180,607,660
112	4471NR: Sales For Resale Assoc-30% Rb	235: Resource Plan Energy	Rb Unit #1	4,719,506
113	4471NR: Sales For Resale Assoc-30% Rb	239: Resource Plan Capacity	Rb Unit #1	37,296,190
114	4471NR: Sales For Resale Assoc-30% Rb		Subtotal 4471NR Sales For Resale Assoc-30% Rb	42,015,696
115	501100: Fuel - Oil	002: Incentive Compensation	Little Gypsy - Common	57
116	501100: Fuel - Oil	002: Incentive Compensation	Ninemile Point Unit No. 6	94
117	501100: Fuel - Oil	002: Incentive Compensation	Waterford 4 Gas Start Up Unit	5
118	501100: Fuel - Oil	004: Salaries & Wages - Non-Exempt	Little Gypsy - Common	977
119	501100: Fuel - Oil	004: Salaries & Wages - Non-Exempt	Ninemile Point Unit No. 6	1,390
120	501100: Fuel - Oil	004: Salaries & Wages - Non-Exempt	Waterford 4 Gas Start Up Unit	80
121	501100: Fuel - Oil	007: Payroll Accrual	Little Gypsy - Common	33
122	501100: Fuel - Oil	095: Materials & Supplies	Ninemile Point Unit No. 6	1,189
123	501100: Fuel - Oil	097: Materials & Supplies Loader	Ninemile Point Unit No. 6	95
124	501100: Fuel - Oil	177: SFI Period Cost	NA	(3,067)
125	501100: Fuel - Oil	339: Fuel Inspections	Nelson Unit #6	8,692
126	501100: Fuel - Oil	339: Fuel Inspections	Ninemile Point - Common	2,642
127	501100: Fuel - Oil	339: Fuel Inspections	Waterford - Common	11,972
128	501100: Fuel - Oil	386: Other Contract Work	Ninemile Point Unit No. 6	13,250
129	501100: Fuel - Oil	443: Non-Exempt-Overtime	Little Gypsy - Common	1,093
130	501100: Fuel - Oil	443: Non-Exempt-Overtime	Ninemile Point Unit No. 6	350
131	501100: Fuel - Oil	704: Loaned Labor - Non Exempt	Ninemile Point Unit No. 6	211
132	501100: Fuel - Oil	890: Non-Productive Loader	Little Gypsy - Common	94
133	501100: Fuel - Oil	890: Non-Productive Loader	Ninemile Point Unit No. 6	155
134	501100: Fuel - Oil	890: Non-Productive Loader	Waterford 4 Gas Start Up Unit	8
135	501100: Fuel - Oil	899: Vacation Loader	Little Gypsy - Common	81
136	501100: Fuel - Oil	899: Vacation Loader	Ninemile Point Unit No. 6	132
137	501100: Fuel - Oil	899: Vacation Loader	Waterford 4 Gas Start Up Unit	7
138	501100: Fuel - Oil		Subtotal 501100 Fuel - Oil	39,538
139	501301: Fuel - Coal	171: Fuel - Coal	Big Cajun 2 Unit #3	3,256,459
140	501301: Fuel - Coal	171: Fuel - Coal	Nelson Unit #6	3,545,742
141	501301: Fuel - Coal	805: Depreciation & Amort Expenses	Nelson Unit #6	35,517
142	501301: Fuel - Coal	990: Co-Owner Credits	Big Cajun 2 Unit #3	(599,213)
143	501301: Fuel - Coal		Subtotal 501301 Fuel - Coal	6,238,505
144	5181NR: River Bend Fuel Burn-Rb Nonreg ⁽¹⁾	179: Fuel All - Balance Sheet Only	Rb Unit #1	13,548,110
145	5181NR: River Bend Fuel Burn-Rb Nonreg ⁽¹⁾		Subtotal 5181NR: River Bend Fuel Burn-Rb Nonreg	13,548,110
146	5183NR: Daily Lease Charges - Non Reg ⁽¹⁾	179: Fuel All - Balance Sheet Only	Rb Unit #1	607,699
147	5183NR: Daily Lease Charges - Non Reg ⁽¹⁾		Subtotal 5183NR: Daily Lease Charges - Non Reg	607,699
148	5185NR: Nuclear Dry Cask Strg-RBnonreg ⁽¹⁾	170: Fuel - Nuclear	Rb Unit #1	2,708
149	5185NR: Nuclear Dry Cask Strg-RBnonreg ⁽¹⁾		Subtotal 5185NR: Nuclear Dry Cask Strg-RBnonreg	2,708
150	555002: System Purchases From Others	219: Non-Energy Rev/Exp Non-Assoc	NA	75,706,388
151	555002: System Purchases From Others		Subtotal 555002 System Purchases From Others	75,706,388

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

AJ03.4

Entergy Louisiana, LLC
Cost of Service
AJ03 Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjust for the effects that riders or other rate mechanisms may have on Rate Base, Revenue or Expenses.

Line No.	Account and Description	Resource Code	Physical Location	Amount
152	555010: Rsrc Plan Purch Pwr - Affiltld	239: Resource Plan Capacity	Ano - Unit #1	7,634,378
153	555010: Rsrc Plan Purch Pwr - Affiltld	239: Resource Plan Capacity	Ano - Unit #2	9,001,883
154	555010: Rsrc Plan Purch Pwr - Affiltld	239: Resource Plan Capacity	Grand Gulf Unit #1	15,154,076
155	555010: Rsrc Plan Purch Pwr - Affiltld	239: Resource Plan Capacity	Independence Unit #1	376,980
156	555010: Rsrc Plan Purch Pwr - Affiltld	239: Resource Plan Capacity	NA	4,666,403
157	555010: Rsrc Plan Purch Pwr - Affiltld	239: Resource Plan Capacity	White Bluff Unit #1	953,855
158	555010: Rsrc Plan Purch Pwr - Affiltld	239: Resource Plan Capacity	White Bluff Unit #2	736,616
159	555010: Rsrc Plan Purch Pwr - Affiltld		Subtotal 555010 Rsrc Plan Purch Pwr - Affiltld	38,524,190
160	555015: MISO Schedule 24 Admin ⁽²⁾	219: Non-Energy Rev/Exp Non-Assoc	NA	866,490
161	555015: MISO Schedule 24 Admin ⁽²⁾		Subtotal 555015: MISO Schedule 24 Admin	866,490
162	555200: Purch Power-Entergy-Affiliates	180: Purchased Pwr Frm Ggns(Demand)	Grand Gulf Unit #1	87,150,412
163	555200: Purch Power-Entergy-Affiliates		Subtotal 555200 Purch Power-Entergy-Affiliates	87,150,412
164	555900: Capacity Deferral ⁽³⁾	179: Fuel All - Balance Sheet Only	NA	(20,989,668)
165	555900: Capacity Deferral ⁽³⁾		Subtotal 555900: Capacity Deferral	(20,989,668)
166			Subtotal Ineligible for Fuel Recovery	480,932,414

Notes:

⁽¹⁾ AJ39 - Non-Regulated fuel will be adjusted separately.

⁽²⁾ Reference AJ47 - MISO Revenue is recovered through MCRM Rider and will be adjusted separately.

⁽³⁾ Reference AJ29 - Capacity Deferral will be adjusted separately.

Entergy Louisiana, LLC
Cost of Service
AJ03 Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Ammonia Costs realigned from base rates to FAC.

Line No.	Account and Description	Amount
1	408110: Employment Taxes	(50)
2	546000: Operation Superv & Engineerin	(39,035)
3	549000: Misc Oth Pwr Generation Exps	(3,723,274)
4	553000: Maint-Gener & Elec Equipment	(74,322)
5	924000: Property Insurance Expense	(135,820)
6	926000: Employee Pension & Benefits	(232)
7	926NS1: ASC 715 NSC - Emp Pens & Ben	(18)
8		
	Total	<u>(3,972,752)</u>

AJ04 - Miscellaneous Service Revenues

Entergy Louisiana, LLC
Cost of Service
AJ04 Miscellaneous Service Revenues Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to proposed miscellaneous revenues.

Line No.	Line Item	Account and Description	Amount
1	RO451: 451 MISCELLANEOUS SERVICE REVENUES	451000: Miscellaneous Service Revenue	(2,991,630)
2		Subtotal REVENUES	(2,991,630)

Entergy Louisiana, LLC
Cost of Service
AJ04 Miscellaneous Service Revenues Adjustment
Electric
For the Test Year Ended December 31, 2022

Line No.	Miscellaneous Fee Description	Present			Proposed			Revenue Impact \$
		Number of Occurrences	Rate \$	Revenue \$	Number of Occurrences	Rate \$	Revenue \$	
1	Connection Fee	193,161	\$12.50	\$2,414,515	193,161	\$ -	\$0	(\$2,414,515)
2	Insufficient Funds Charge	69,402	\$20	\$1,388,040	69,402	\$ 20.00	\$1,388,040	\$0
3	Disconnect/Reconnect Fee	68,066	\$8.50	\$578,561	170	\$ 8.50	\$1,446	(\$577,115)
4	Temporary Metered Service Connection	932	\$36	\$33,552	932	\$ 36.00	\$33,552	\$0
	Electrical Pulse Charge							
5	Company Installs (Monthly)	84	\$10	\$840	84	\$ 10.00	\$840	\$0
6	Company Maintains Equipment (Monthly)	12	\$25	\$300	12	\$ 25.00	\$300	\$0
7	Meter Test	-	\$4	\$0	-	\$ 4.00	\$0	\$0
9	Tampering Fee*	-	\$0	\$0	-	\$ 75.00	\$0	\$0
10	Total			<u>\$4,415,808</u>			<u>\$1,424,178</u>	<u>(\$2,991,630)</u>

* Proposed New Fee

⁽¹⁾ Represents total present revenue for Account 451 Miscellaneous Service Revenues. Excludes approximately \$97K of per book Miscellaneous Service Revenues (Account 451) that are not rate schedule transactions.

⁽²⁾ The estimated number of occurrences for Disconnect/Reconnect is based on the ELL AMI Opt-Out Rate (per Docket No. U-34320) of 0.2500%.

AJ05 - Revenue-Related and Uncollectible Expenses

Entergy Louisiana, LLC
Cost of Service
AJ05 Revenue-Related and Uncollectible Expenses Adjustment
Electric
For the Test Year Ended December 31, 2022

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

Line No.	Line Item	Account and Description	Amount
1	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904000: Uncollectible Accounts	(367,582)
2	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904001: Uncollect Acct Elect-Write Off	(4,311,497)
3		Subtotal OPERATION & MAINTENANCE EXPENSE ⁽¹⁾	<u>(4,679,079)</u>
4	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local ⁽²⁾	3,800,747
5	TOSLIS: 408.174 INSPECTION & SUPERVISION FEE	408174: Inspection & Supervision Fee ⁽²⁾	689,817
6		Subtotal TAXES OTHER THAN INCOME	<u>4,490,564</u>
7		Total	<u><u>(188,515)</u></u>

Notes:

⁽¹⁾ Reference AJ05.4

⁽²⁾ Reference AJ05.2

Entergy Louisiana, LLC
Cost of Service
AJ05 Revenue-Related and Uncollectible Expenses Adjustment
Electric
For the Test Year Ended December 31, 2022

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

Line No.	Account and Description	Amount
1	Present Base Revenues ⁽¹⁾	3,186,437,218
2	Add:	
3	Fuel ⁽¹⁾	2,641,700,025
4	Excluded Riders ⁽¹⁾	422,244,320
5	<u>Reclassified Revenues:</u>	
6	QFSS ⁽²⁾	5,282,834
7	SCR ⁽²⁾	12,450,142
8	SMQ ⁽²⁾	25,539,536
9	LQF ⁽²⁾	4,200
10	REP ⁽²⁾	960
11	MES ⁽²⁾	1,140
12	DataLink ⁽²⁾	76,966
13	Additional Facility Charges - Distribution ⁽²⁾	6,432,463
14	Additional Facility Charges - Transmission Low ⁽²⁾	11,833,315
15	Additional Facility Charges - Transmission High ⁽²⁾	20,076,328
16	Total Adjusted Revenues (Sum of Lines 1-15)	6,332,079,446
17	<u>Taxes Other Than Income - Revenue Related Taxes Adjustment</u>	
18	Revenue Tax Rates	
19	408154 Franchise Tax Rate - Louisiana ⁽³⁾	0.8155%
20	408174 Inspection and Supervision Tax Rate ⁽³⁾	0.0740%
21	Total Revenue Tax Rate (Line 19 + Line 20)	0.8895%
22	Revenue Related Taxes - Adjusted	
23	408154 Franchise Tax - Louisiana (Line 16 * Line 19) * 50% ⁽⁴⁾	25,819,766
24	408174 Inspection and Supervision Tax (Line 16 * Line 20)	4,686,165
25	Total Revenue Related Taxes - Adjusted (Line 23 + Line 24)	30,505,931
26	Revenue Related Taxes - Per Book	
27	408154 Franchise Tax - Local ⁽⁵⁾	44,038,039
28	Less 50% Adjustment to Franchise Tax - Louisiana ⁽⁴⁾	22,019,019
29	Total Franchise Tax - Louisiana - As Adjusted (Line 27 - Line 28)	22,019,019
30	408174 Inspection and Supervision Tax ⁽⁵⁾	3,996,347
31	Total Revenue Related Taxes - Per Book (Line 29 + Line 30)	26,015,366
32	Revenue Related Taxes - Adjustment	
33	408154 Franchise Tax - Louisiana (Line 23 - Line 29)	3,800,747
34	408174 Inspection and Supervision Tax (Line 24 - Line 30)	689,817
35	Total Revenue Related Taxes Adjustment (Line 33 + Line 34)	4,490,564

Notes:

⁽¹⁾ Reference AJ05.4

⁽²⁾ Reference AJ01.2

⁽³⁾ Reference MD.2

⁽⁴⁾ Per LPSC General Order in Docket No. R-27859, only 50% of the Franchise Taxes are to be recovered in base rates. Reference AJ10.

⁽⁵⁾ Reference EX 5

Entergy Louisiana, LLC
Cost of Service
AJ05 Revenue-Related and Uncollectible Expenses Adjustment
Electric
For the Test Year Ended December 31, 2022

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

RATE CLASS	Residential Service	Small General Service	General Service	Municipal Pumping Services	Large Power Service	High Load Factor Service	Large Load High Load Factor	Legacy Industrial Serv.	Large Industrial Serv.	Lighting	Total Company
Fuel Charge	249,059,498	34,214,198	188,359,233	3,596,524	181,685,960	262,084,607	-	78,024,896	566,442	19,038,115	1,016,629,473
Fuel Tracker-G	2,734,561	375,657	2,080,923	39,560	2,021,902	2,908,513	-	874,038	6,354	(1,985)	11,039,523
FSPP-G	2,863,246	393,335	2,268,504	42,147	-	-	-	-	6,925	150,158	5,724,315
Fuel Charge	385,416,766	272,418,998	59,281,625	9,356,889	-	-	716,022,513	40,386,063	132,055,227	-	1,614,938,081
Fuel Tracker-L	(2,572,214)	(1,823,411)	(395,912)	(62,446)	-	-	(4,836,529)	(276,933)	(882,332)	-	(10,849,777)
FSPP-L	2,215,431	1,587,287	341,691	53,784	-	-	-	-	20,217	-	4,218,410
SUBTOTAL	639,717,288	307,166,064	251,936,064	13,026,458	183,707,862	264,993,120	711,185,984	119,008,064	131,772,833	19,186,288	2,641,700,025
EAC	284,180	39,039	228,644	4,218	219,307	315,440	-	94,649	687	20,831	1,206,995
EECR-QS-G	7,870,131	677,962	3,114,111	158,543	143,364	58,350	-	-	1,857	107,796	12,132,114
SCO-G	(2,057,729)	(398,205)	(1,218,942)	(18,782)	(548,618)	(662,063)	-	(95,385)	(2,225)	(346,900)	(5,348,849)
SCOII-G	(1,528,556)	(295,800)	(901,796)	(13,952)	(347,208)	(407,874)	-	(55,549)	(1,296)	(257,690)	(3,809,721)
SCOIII-G	(783,849)	(151,687)	(459,658)	(7,155)	(132,336)	(145,559)	-	(16,887)	(394)	(132,144)	(1,829,669)
SCO IV-G	(4,687,789)	(907,164)	(2,761,050)	(42,789)	(989,573)	(1,146,182)	-	(151,266)	(3,528)	(790,286)	(11,479,627)
SCO V-G	(225,068)	(43,555)	(132,298)	(2,054)	(43,190)	(49,019)	-	(6,166)	(144)	(37,943)	(539,437)
FSCIII-G	3,375,018	653,121	1,976,599	30,806	527,980	568,549	-	62,101	1,448	568,974	7,764,596
FSCIV-G	48,696,001	9,423,470	28,607,294	444,480	9,064,781	10,216,286	-	1,263,122	29,459	8,209,360	115,954,253
FSCV-G	24,776,307	4,794,620	14,551,556	226,150	4,551,315	5,113,402	-	627,243	14,629	4,176,886	58,832,108
EAC	439,768	316,712	67,907	10,676	-	-	868,536	48,002	158,521	1,910,122	1,910,122
EECR-QS-L	4,838,387	3,631,267	1,102,279	161,882	-	-	5,422	-	82,777	-	9,822,014
SCO-L	(5,248,658)	(3,518,915)	(692,408)	(89,148)	-	-	(1,659,017)	(73,806)	(737,232)	-	(12,019,184)
SCOII-L	(482,635)	(321,690)	(63,670)	(8,197)	-	-	(101,167)	(4,501)	(58,382)	-	(1,040,242)
SCOIII-L	(2,487,180)	(1,656,673)	(328,111)	(42,244)	-	-	(491,325)	(21,858)	(295,364)	-	(5,322,755)
SCO IV-L	(7,514,228)	(5,013,637)	(991,285)	(127,628)	-	-	(1,716,258)	(76,352)	(923,069)	-	(16,362,457)
SCO V-L	(360,769)	(240,256)	(47,593)	(6,128)	-	-	(69,962)	(3,112)	(42,605)	-	(770,425)
FSCIII-L	11,140,026	7,408,875	1,469,604	189,211	-	-	1,892,158	84,177	1,266,439	-	23,450,490
FSCIV-L	78,056,599	51,952,377	10,297,307	1,325,778	-	-	14,331,305	637,565	9,070,282	-	165,671,213
FSCV-L	39,714,848	26,426,704	5,239,224	674,550	-	-	7,116,659	316,603	4,534,193	-	84,022,781
SUBTOTAL	193,814,804	92,776,565	59,057,714	2,868,218	12,445,822	13,861,330	20,176,351	2,628,580	13,096,052	11,518,884	422,244,320
TOTAL Excluded	833,532,092	399,942,629	310,993,778	15,894,676	196,153,684	278,854,450	731,362,335	121,636,644	144,868,885	30,705,172	3,063,944,345

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

AJ05.3

Entergy Louisiana, LLC
Cost of Service
AJ05 Revenue-Related and Uncollectible Expenses Adjustment
Electric
For the Test Year Ended December 31, 2022

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

DESCRIPTION	TOTAL COMPANY	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Services	Large Power Service	High Load Factor Service	Large Load High Load Factor	Legacy Industrial Serv.	Large Industrial Serv.	Lighting
<u>Remove Per Book Bad Debt Expense</u>												
[1] Uncollectible Accounts (904000)	(367,582)											
[1] Uncollect Acct Elect-Write Off (904001)	(18,957,234)											
<u>Calculate the Adjusted Bad Debt Expense</u>												
[2] Present Base Revenues	3,186,437,218	3,186,437,218	1,237,494,795	596,211,426	376,698,826	16,838,338	160,782,336	200,888,723	365,759,593	26,359,988	126,065,554	79,337,640
Add:												
[2] Fuel	2,641,700,025	2,641,700,025	639,717,288	307,166,064	251,936,064	13,026,458	183,707,862	264,993,120	711,185,984	119,008,064	131,772,833	19,186,288
[2] Excluded Riders	422,244,320	422,244,320	193,814,804	92,776,565	59,057,714	2,868,218	12,445,822	13,861,330	20,176,351	2,628,580	13,096,052	11,518,884
[3] Present Base Revenues - Adjusted	6,250,381,563	6,250,381,563	2,071,026,887	996,154,054	687,692,603	32,733,014	356,936,020	479,743,173	1,097,121,928	147,996,632	270,934,439	110,042,812
[4] Bad Debt Rate	N/A	N/A	0.6235%	0.1005%	0.0497%	0.0001%	0.0485%	0.0000%	0.0000%	0.0000%	0.0000%	0.1962%
[5] Total Adjusted Uncollectible Expense (A/C 904001)	14,645,737	14,645,737	12,913,266	1,001,529	342,024	20	172,967	0	0	0	0	215,930
[6] Total Uncollectible Expense Adjustment	(4,679,079)											

Notes:

- [1] Reference EX 1.1-1.4
 [2] Reference AJ01.3
 [3] Sum of [2]
 [4] Reference MD.1
 [5] = [3] * [4]
 [6] = Sum [1] + [5]

AJ06 - Interest Synchronization

Entergy Louisiana, LLC
Cost of Service
AJ06 Interest Synchronization Adjustment
Electric
For the Test Year Ended December 31, 2022

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⁾	16,415,716,600
2		
3	DEBTRATE: Total Debt Rate ⁽²⁾	1.96%
4		
5	INTRSYNC: Interest Synchronization (DEBTRATE*RBTOA)	(321,040,630)
6		
7	CTAINT: Interest Expense ⁽³⁾	(358,888,361)
8		
9	Adjustment to Interest Expense ⁽⁴⁾	37,847,731
10		
11	Adjustment to Interest Capitalized - AFUDC (CTAICA) ⁽⁵⁾	11,223,234
12		
13	Total Adjustment to Taxable Income ⁽⁶⁾	49,070,965

Notes:

⁽¹⁾ Reference RR1

⁽²⁾ Reference MD 1

⁽³⁾ Reference EX 7.2 Line 49

⁽⁴⁾ Line 5 - Line 7

⁽⁵⁾ Reference Ex 7.2 Line 45

⁽⁶⁾ Line 9 + Line 11

AJ07 - Accumulated Deferred Income Tax

Public Redacted Version

Entergy Louisiana, LLC
Cost of Service
AJ07 Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes and add known and measurable amounts.

Line No.	Line Item	Account and Description	Base	AJ07 COS Regulatory Adjustment ⁽¹⁾	AJ07A COS TRAM Adjustment ⁽²⁾	AJ07E COS Known and Measurable ⁽³⁾	Total Adjusted
1	ADFIT190: 190 - FEDERAL	190111: Intrst/Tax-Tax Deficienci-Fed	4,739,700	(4,739,700)	-	-	-
2	ADSIT190: 190 ADIT - STATE	190112: Intrst/Tax-Tax Deficienci-St	1,830,000	(1,830,000)	-	-	-
3	ADFIT190: 190 - FEDERAL	190115: New Nuclear DevelopmntCost-Fed	9,807,326	(9,807,326)	-	-	-
4	ADSIT190: 190 ADIT - STATE	190116: New Nuclear Developmnt Cost-St	3,786,612	(3,786,612)	-	-	-
5	ADFIT190: 190 - FEDERAL	190143: Securitization-Cont Saving-Fed	0	(0)	-	-	-
6	ADSIT190: 190 ADIT - STATE	190144: Securitization-Cont Saving-St	0	(0)	-	-	-
7	ADFIT190: 190 - FEDERAL	190151: Taxable Unbilled Revenue-Fed	(3,272,167)	3,272,167	-	-	-
8	ADSIT190: 190 ADIT - STATE	190152: Taxable Unbilled Revenue-St	(1,263,385)	1,263,385	-	-	-
9	ADFIT190: 190 - FEDERAL	190161: Property Ins Reserve-Fed	(22,441,812)	(79,606,931)	-	-	(102,048,743)
10	ADSIT190: 190 ADIT - STATE	190162: Property Ins Reserve-State	(8,664,792)	(30,736,267)	-	-	(39,401,059)
11	ADFIT190: 190 - FEDERAL	190163: Capitalized Repairs - Fed	39,961	-	-	(24,388)	15,574
12	ADSIT190: 190 ADIT - STATE	190164: Capitalized Repairs - State	15,428	-	-	(9,416)	6,011
13	ADFIT190: 190 - FEDERAL	190165: Syst Agrmt Equal Reg Liab-Fed	0	(0)	-	-	-
14	ADSIT190: 190 ADIT - STATE	190166: Sys Agrmt Equal Reg Liab-State	(0)	0	-	-	-
15	ADFIT190: 190 - FEDERAL	190171: Inj & Damages Reserve-Fed	3,436,998	464,445	-	-	3,901,443
16	ADSIT190: 190 ADIT - STATE	190172: Inj & Damages Reserve-State	1,327,026	179,322	-	-	1,506,348
17	ADFIT190: 190 - FEDERAL	190181: Contrib In Aid Of Constr-Fed	18,391,653	-	-	(2,421,698)	15,969,955
18	ADSIT190: 190 ADIT - STATE	190182: Contrib In Aid Of Constr-St	7,101,025	-	-	(935,019)	6,166,006
19	ADFIT190: 190 - FEDERAL	190211: Unfunded Pension Exp-Fed	(55,698,057)	15,502,801	-	-	(40,195,256)
20	ADSIT190: 190 ADIT - STATE	190212: Unfunded Pension Exp-State	(21,505,041)	5,985,637	-	-	(15,519,404)
21	ADFIT190: 190 - FEDERAL	190213: SFAS 158 Def Tax Asset - Fed	71,768,316	(71,768,316)	-	-	-
22	ADSIT190: 190 ADIT - STATE	190214: SFAS 158 Def Tax Asset - State	27,709,775	(27,709,775)	-	-	-
23	ADFIT190: 190 - FEDERAL	190215: Supplemental Pension Plan-Fed	231,495	(75,674)	-	-	155,821
24	ADSIT190: 190 ADIT - STATE	190216: Supplemental Pension Plan-St	89,380	(29,217)	-	-	60,163
25	ADFIT190: 190 - FEDERAL	190221: Fas 106 Other Retire Ben-Fed	47,844,870	(47,844,870)	-	-	-
26	ADSIT190: 190 ADIT - STATE	190222: Fas 106 Other Retire Ben-State	19,280,387	(19,280,387)	-	-	-
27	ADFIT190: 190 - FEDERAL	190241: Deferred Fuel/Gas-Fed	(4,599,645)	4,599,645	-	-	-
28	ADSIT190: 190 ADIT - STATE	190242: Deferred Fuel/Gas-St	(1,775,925)	1,775,925	-	-	-
29	ADFIT190: 190 - FEDERAL	190251: Removal Cost - Fed	(144,846,077)	-	-	(3,321,423)	(148,167,500)
30	ADSIT190: 190 ADIT - STATE	190252: Removal Cost - State	(55,925,127)	-	-	(1,282,402)	(57,207,529)
31	ADFIT190: 190 - FEDERAL	190255: Acquisition - Federal	(161)	-	-	-	(161)
32	ADSIT190: 190 ADIT - STATE	190256: Acquisition - State	(62)	-	-	-	(62)
33	ADFIT190: 190 - FEDERAL	190261: Obsolete Inventory - Fed	463,749	(92,671)	-	-	371,078
34	ADSIT190: 190 ADIT - STATE	190262: Obsolete Inventory - State	179,053	(35,780)	-	-	143,273
35	ADFIT190: 190 - FEDERAL	190305: W3 BUY BACK-FED	3,865,373	(3,865,373)	-	-	-
36	ADSIT190: 190 ADIT - STATE	190306: W3 BUY BACK-STATE	6,022,059	(6,022,059)	-	-	-
37	ADFIT190: 190 - FEDERAL	190307: Sale/Leaseback-Fed	0	(0)	-	-	-
38	ADSIT190: 190 ADIT - STATE	190308: Sale/Leaseback-State	(1)	1	-	-	-
39	ADFIT190: 190 - FEDERAL	190311: Decommissioning-Fed	4,301,647	(4,301,647)	-	-	-
40	ADSIT190: 190 ADIT - STATE	190312: Decommissioning-State	1,660,868	(1,660,868)	-	-	-
41	ADFIT190: 190 - FEDERAL	190317: Fas 143 - Federal	(2,348,614)	2,348,614	-	-	-
42	ADSIT190: 190 ADIT - STATE	190318: Fas 143 - State	(906,801)	906,801	-	-	-
43	ADFIT190: 190 - FEDERAL	190331: Accrued Medical Claims-Fed	2,357,290	322,516	-	-	2,679,806
44	ADSIT190: 190 ADIT - STATE	190332: Accrued Medical Claims-State	910,151	124,524	-	-	1,034,674
45	ADFIT190: 190 - FEDERAL	190351: Uncollect Accts Reserve-Fed	1,355,373	603,783	-	-	1,959,156
46	ADSIT190: 190 ADIT - STATE	190352: Uncollect Accts Reserve-St	523,310	233,121	-	-	756,431
47	ADFIT190: 190 - FEDERAL	190353: Def Gain/Basis Step-Up-Fed	706,021	(706,021)	-	-	-
48	ADFIT190: 190 - FEDERAL	190357: Restructuring Basis Step-Up-Fed	22,502,282	(22,502,282)	-	-	-
49	ADSIT190: 190 ADIT - STATE	190358: Restructuring Basis Step Up-St	8,688,139	(8,688,139)	-	-	-
50	ADFIT190: 190 - FEDERAL	190363: Basis Step Up - Fed	90,268,725	(90,268,725)	-	-	-
51	ADSIT190: 190 ADIT - STATE	190364: Basis Step Up - State	69,540,387	(69,540,387)	-	-	-
52	ADFIT190: 190 - FEDERAL	190375: Regulatory Liability-Federal	81,701,944	(81,701,944)	-	-	-
53	ADSIT190: 190 ADIT - STATE	190376: Regulatory Liability-State	31,545,152	(31,545,152)	-	-	-
54	ADFIT190: 190 - FEDERAL	190391: Contract Def Revenue-Fed	618,779	-	-	-	618,779
55	ADSIT190: 190 ADIT - STATE	190392: Contract Def Revenue-State	238,911	-	-	-	238,911
56	ADFIT190: 190 - FEDERAL	190397: Def. Misc. Services - Fed	42,436	-	-	-	42,436
57	ADSIT190: 190 ADIT - STATE	190398: Def. Misc. Services - State	16,385	-	-	-	16,385
58	ADFIT190: 190 - FEDERAL	190415: Lease - Rental Expense - Fed	85,708	-	-	-	85,708
59	ADSIT190: 190 ADIT - STATE	190416: Lease - Rental Expense - St	33,092	-	-	-	33,092
60	ADFIT190: 190 - FEDERAL	190421: Environmental Reserve-Fed	639,664	(67,506)	-	-	572,157
61	ADSIT190: 190 ADIT - STATE	190422: Environmental Reserve-State	246,975	(26,064)	-	-	220,910
62	ADFIT190: 190 - FEDERAL	190443: Waste Site Clean Up Costs Fed	183,761	3,900	-	-	187,661
63	ADSIT190: 190 ADIT - STATE	190444: Waste Site Clean Up Cost State	70,950	1,506	-	-	72,456
64	ADFIT190: 190 - FEDERAL	190445: Waste Disposal Reserve - Fed	983,988	-	-	-	983,988
65	ADSIT190: 190 ADIT - STATE	190446: Waste Disposal Reserve - State	379,918	-	-	-	379,918
66	ADFIT190: 190 - FEDERAL	190451: Incentive-Fed	3,086,604	-	-	-	3,086,604
67	ADSIT190: 190 ADIT - STATE	190452: Incentive-State	1,191,739	-	-	-	1,191,739
68	ADFIT190: 190 - FEDERAL	190525: Restricted Stock Awards-Fed	104,560	-	-	-	104,560
69	ADSIT190: 190 ADIT - STATE	190526: Restricted Stock Awards-State	40,371	-	-	-	40,371
70	ADFIT190: 190 - FEDERAL	190561: Def Compensation - Fed	18,831	(18,831)	-	-	-
71	ADSIT190: 190 ADIT - STATE	190562: Def Compensation - State	7,270	(7,270)	-	-	-
72	ADFIT190: 190 - FEDERAL	190603: Rate Refund-Federal	2,554,047	(2,554,047)	-	-	-
73	ADSIT190: 190 ADIT - STATE	190604: Rate Refund-State	986,119	(986,119)	-	-	-
74	ADFIT190: 190 - FEDERAL	190607: Transition Costs - Federal	0	-	-	-	0
75	ADSIT190: 190 ADIT - STATE	190608: Transition Costs - State	0	-	-	-	0
76	ADFIT190: 190 - FEDERAL	190653: Retroact. Rate Red Cont - Fed	33,538,839	(33,538,839)	-	-	-
77	ADSIT190: 190 ADIT - STATE	190654: Retroact. Rate Red Cont - St	12,949,357	(12,949,357)	-	-	-
78	ADFIT190: 190 - FEDERAL	190655: W/O-Plant - Fed	17,731,841	(17,731,841)	-	-	-
79	ADSIT190: 190 ADIT - STATE	190656: W/O-Plant - St	2,863,644	(2,863,644)	-	-	-
80	ADFIT190: 190 - FEDERAL	190701: Fas 109 Adjustment - Fed	286,749,337	(286,749,337)	-	-	-

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

AJ07.1

Public Redacted Version

Entergy Louisiana, LLC
Cost of Service
AJ07 Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes and add known and measurable amounts.

Line No.	Line Item	Account and Description	Base	AJ07 COS Regulatory Adjustment ⁽¹⁾	AJ07A COS TRAM Adjustment ⁽²⁾	AJ07E COS Known and Measurable ⁽³⁾	Total Adjusted
81	ADSIT190: 190 ADIT - STATE	190702: Fas 109 Adjustment - State	29,278,410	(29,278,410)	-	-	-
82	ADFIT190W: 190 ADIT - WHOLESale - FEDERAL	190731: Adit Wholesale Fed	474,108	(474,108)	-	-	-
83	ADSIT190W: 190 ADIT - WHOLESale - STATE	190732: Adit Wholesale Stat	173,608	(173,608)	-	-	-
84	ADFIT190: 190 - FEDERAL	190791: Tax Attribute-NOL/CR C/F-Fed	50,428,288	(50,428,288)	-	-	-
85	ADSIT190: 190 ADIT - STATE	190792: Tax Attribute-NOL/CR C/F-St	76,658,822	(76,658,822)	-	-	-
86	ADFIT190: 190 - FEDERAL	190793: NOL Protected Excess Fed	139,419,029	-	(130,820,485)	-	8,598,544
87	ADSIT190: 190 ADIT - STATE	190794: NOL Protected Excess/Def-St	(29,701,181)	-	29,701,181	-	-
88	ADFIT190: 190 - FEDERAL	190871: ADIT-NOL-SRLY Fed NonCur	442,616,370	44,571,624	-	-	487,187,994
89	ADFIT190: 190 - FEDERAL	190880: LA ADIT on Deferred FITD	4,000,000	(4,000,000)	-	-	-
90	ADFIT190: 190 - FEDERAL	190883: ADIT-Contrib CF-TAP-FED-NonCur	3,230,010	-	-	-	3,230,010
91	ADFIT190: 190 - FEDERAL	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur	14,128,154	-	-	-	14,128,154
92	ADFIT190: 190 - FEDERAL	190887: Fed Offset-St NonCur Carryover	(102,182,919)	21,792,696	-	-	(80,390,222)
93	ADFIT190: 190 - FEDERAL	190983: ADIT-NOL C/F TAP-Fed-Non-curr	605,548,230	(245,366,327)	-	-	360,181,903
94	ADSIT190: 190 ADIT - STATE	190984: ADIT-NOL C/F-State-Non-current	486,585,326	(103,774,741)	-	-	382,810,585
95	ADSIT190: 190 ADIT - STATE	190986: ADIT-Contrib C/F St Non-Cur	431,590	(431,590)	-	-	-
96	ADFIT190: 190 - FEDERAL	190P51: ADIT-Ben-Potnt Disall UTPs Res	36,087,067	(36,087,067)	-	-	-
97		Sub-Total 190	2,343,281,846	(1,418,359,532)	(101,119,304)	(7,994,346)	815,808,665
98	ADFIT281: 281 ACCUM DEF NC TAXES - ACCEL AMORT - FEDERAL	281121: Start Up Costs-Fed	(5,630)	-	-	-	(5,630)
99	ADSIT281: 281 ADIT - STATE	281122: Start Up Costs-State	(2,173)	-	-	-	(2,173)
100	ADFIT281R: 281 ADIT - RETAIL - FEDERAL	281123: Start Up Costs-Fed-Retail	(853,501)	-	-	-	(853,501)
101	ADSIT281R: 281 ADIT - RETAIL - STATE	281124: Start Up Costs-State-Retail	(329,536)	-	-	-	(329,536)
102		Sub-Total 281	(1,190,840)	-	-	-	(1,190,840)
103	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed	(1,423,993,804)	165,468,583	568,276,879	(41,902,173)	(732,150,515)
104	ADSIT282: 282 ADIT - STATE	282112: Liberalized Deprec - State	(218,032,844)	-	(78,680,799)	1,950,275	(294,763,368)
105	ADFIT282: 282 - FEDERAL	282113: Protected Excess - Fed	(0)	-	-	-	(0)
106	ADSIT282W: 282 ADIT - WHOLESale - STATE	282116: Liberalized Deprec-State-Whlse	(2,072,961)	-	-	276,099	(1,796,862)
107	ADFIT282: 282 - FEDERAL	282117: Section 481A Adj Fed	0	-	-	-	0
108	ADFIT282: 282 - FEDERAL	282121: W3 Nuclear Plant Depr - Fed	(402,670,160)	-	-	22,114,101	(380,556,059)
109	ADSIT282: 282 ADIT - STATE	282122: W3 Nuclear Plant Depr-St	(36,274,170)	-	-	(1,790,724)	(38,064,894)
110	ADFIT282: 282 - FEDERAL	282151: Pensions Capitalized - Fed	(228,450)	-	-	28,876	(199,574)
111	ADSIT282: 282 ADIT - STATE	282152: Pensions Capitalized - State	(88,205)	-	-	11,149	(77,056)
112	ADFIT282: 282 - FEDERAL	282161: Taxes Capitalized - Fed	(229,651)	-	-	81,561	(148,090)
113	ADSIT282: 282 ADIT - STATE	282162: Taxes Capitalized - State	(88,668)	-	-	31,491	(57,177)
114	ADFIT282: 282 - FEDERAL	282171: Interest Cap - Afdc - Fed	(54,159,256)	-	-	1,557,568	(52,601,688)
115	ADSIT282: 282 ADIT - STATE	282172: Interest Cap - Afdc - State	(20,910,924)	-	-	601,378	(20,309,546)
116	ADFIT282: 282 - FEDERAL	282185: Nonbase - Federal - Whlse	(538,035)	-	-	73,597	(464,438)
117	ADFIT282: 282 - FEDERAL	282201: Nuclear Plant Deprec-Fed	(270,255,143)	-	-	19,788,072	(250,467,071)
118	ADSIT282R: 282 ADIT - RETAIL - STATE	282204: Nuclear Plant Deprec-St-Retail	(4,441,743)	-	-	(159,551)	(4,601,294)
119	ADSIT282W: 282 ADIT - WHOLESale - STATE	282206: Nuclear Plant Deprec-St-Whsale	(1,918,836)	-	-	(116,700)	(2,035,536)
120	ADFIT282: 282 - FEDERAL	282211: Nuclear Fuel - Federal	(4,217,435)	-	63,192	4,928,010	773,767
121	ADSIT282: 282 ADIT - STATE	282212: Nuclear Fuel - State	(1,435,489)	-	(300,913)	1,902,707	166,305
122	ADFIT282: 282 - FEDERAL	282223: Repairs & Maint Exp - Federal	(26,880,843)	-	-	2,141,357	(24,739,486)
123	ADSIT282: 282 ADIT - STATE	282224: Repairs & Maint Exp - State	(10,449,209)	-	-	826,779	(9,622,430)
124	ADFIT282: 282 - FEDERAL	282241: R&E Deduction - Fed	(26,695,650)	5,530,255	-	804,783	(20,360,613)
125	ADSIT282: 282 ADIT - STATE	282242: R&E Deduction - St	(10,307,161)	2,135,233	-	310,727	(7,861,201)
126	ADFIT282: 282 - FEDERAL	282245: Warranty Expense - Federal	(2,058,459)	-	-	235,798	(1,822,662)
127	ADSIT282: 282 ADIT - STATE	282246: Warranty Expense - State	(794,773)	-	-	91,041	(703,732)
128	ADFIT282: 282 - FEDERAL	282331: Misc Intangible Plant-Federal	(2,965,321)	-	-	88,224	(2,877,097)
129	ADSIT282: 282 ADIT - STATE	282332: Misc Intangible Plant-State	(1,144,911)	-	-	34,063	(1,110,848)
130	ADFIT282: 282 - FEDERAL	282351: Tax Int (Avoided Cost)-Fed	51,468,318	-	-	(3,758,713)	47,709,605
131	ADSIT282: 282 ADIT - STATE	282352: Tax Int (Avoided Cost) - St	19,871,938	-	-	(1,451,240)	18,420,698
132	ADFIT282: 282 - FEDERAL	282451: Contract Termination Costs-Fed	858,805	(858,805)	-	-	-
133	ADSIT282: 282 ADIT - STATE	282452: Contract Termination Costs-St	331,586	(331,586)	-	-	-
134	ADFIT282: 282 - FEDERAL	282455: Business Dev Costs Cap- Fed	(657,753)	-	-	71,182	(586,572)
135	ADSIT282: 282 ADIT - STATE	282456: Business Dev Costs Cap- St	(253,960)	-	-	27,483	(226,477)
136	ADFIT282: 282 - FEDERAL	282461: Computer Software Cap - Fed	(17,783,983)	-	-	5,016,000	(12,767,982)
137	ADSIT282: 282 ADIT - STATE	282462: Computer Software Cap - State	(6,866,404)	-	-	1,936,681	(4,929,723)
138	ADFIT282: 282 - FEDERAL	282469: Comm Dev Block Grant-Federal	(7,963)	-	-	715	(7,248)
139	ADSIT282: 282 ADIT - STATE	282470: Comm Dev Block Grant-State	(3,076)	-	-	277	(2,799)
140	ADFIT282: 282 - FEDERAL	282475: Contra Securitization -Federal	556,755,674	(556,755,674)	-	-	-
141	ADSIT282: 282 ADIT - STATE	282476: Contra Securitization - State	214,963,581	(214,963,581)	-	-	-
142	ADFIT282W: 282 ADIT - WHOLESale - FEDERAL	282515: Spec Assigned-Fed Ws	(734,709)	-	-	66,792	(667,917)
143	ADFIT282: 282 - FEDERAL	282533: Casualty Loss Deduction-Fed	(449,934,314)	144,772,524	-	-	(305,161,791)
144	ADSIT282: 282 ADIT - STATE	282534: Casualty Loss Deduction-St	(182,851,633)	66,540,598	-	-	(116,311,035)
145	ADFIT282W: 282 ADIT - WHOLESale - FEDERAL	282535: Adl Straight Line-Fed Ws	(546,762)	-	-	49,705	(497,057)
146	ADFIT282: 282 - FEDERAL	282543: Reg Asset-Spec Assign-Fed	4,415,609	-	-	(339,668)	4,075,941
147	ADFIT282: 282 - FEDERAL	282701: Fas 109 Adjustment - Fed	545,053,907	(545,053,907)	-	-	-
148	ADSIT282: 282 ADIT - STATE	282702: Fas 109 Adjustment - State	(318,783,504)	318,783,504	-	-	-
149	ADFIT282R: 282 ADIT - RETAIL - FEDERAL	282723: Fas 109 Adj -Fed-Retail-Disall	11,843,067	(11,843,067)	-	-	-
150	ADSIT282R: 282 ADIT - RETAIL - STATE	282733: Fas 109 Adj -State-Retail-Unre	(18,195,069)	18,195,069	-	-	-
151	ADFIT282: 282 - FEDERAL	282901: 263A Method Change-DSC - Fed	(139,355,072)	-	-	(18,556,808)	(157,911,880)
152	ADSIT282: 282 ADIT - STATE	282902: 263A Method Change - DSC-State	(53,805,046)	-	-	(7,164,792)	(60,969,838)
153	ADFIT282: 282 - FEDERAL	282903: Units of Production Ded - Fed	(377,907,589)	-	-	(40,601,561)	(418,509,150)
154	ADSIT282: 282 ADIT - STATE	282904: Units of Production Ded - St	(145,910,267)	-	-	(15,676,278)	(161,586,545)
155	ADFIT282: 282 - FEDERAL	282907: Unit of Property Ded-Trans-Fed	(5,094,332)	-	-	4,774,081	(320,250)
156	ADSIT282: 282 ADIT - STATE	282908: Unit of Property Ded-Trans-St	(1,966,923)	-	-	1,843,275	(123,648)

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

AJ07.2

Public Redacted Version

Entergy Louisiana, LLC
Cost of Service
AJ07 Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes and add known and measurable amounts.

Line No.	Line Item	Account and Description	Base	AJ07 COS Regulatory Adjustment ⁽¹⁾	AJ07A COS TRAM Adjustment ⁽²⁾	AJ07E COS Known and Measurable ⁽³⁾	Total Adjusted
157	ADFIT282: 282 - FEDERAL	282975: Depreciation Expense - Fed	7,161,954	-	-	(218,790)	6,943,164
158	ADSIT282: 282 ADIT - STATE	282976: Depreciation Expense - State	2 765 233	-	-	(84 475)	2 680 758
159		Sub-Total 282	(2 828 020 791)	(608 380 854)	489 358 358	(60 157 626)	(3 007 200 913)
160	ADFIT283: 283 - FEDERAL	283111: Deferred Fuel/Gas - Fed	(29,365,929)	29,365,929	-	-	-
161	ADSIT283: 283 - STATE	283112: Deferred Fuel/Gas - State	(11,338,196)	11,338,196	-	-	-
162	ADFIT283: 283 - FEDERAL	283149: Reg Asset Covid 19 - Fed	(8,982,169)	8,982,169	-	-	-
163	ADSIT283: 283 - STATE	283150: Reg Asset Covid 19 - State	(3,468,019)	3,468,019	-	-	-
164	ADFIT283: 283 - FEDERAL	283151: Regulatory Asset - Federal	(10,767,607)	10,767,607	-	-	-
165	ADSIT283: 283 - STATE	283152: Regulatory Asset - State	(4,157,377)	4,157,377	-	-	-
166	ADFIT283: 283 - FEDERAL	283155: Reg Asset LG3 O/U-Fed	1,310,619	(1,310,619)	-	-	-
167	ADSIT283: 283 - STATE	283156: Reg Asset LG3 O/U-State	506,030	(506,030)	-	-	-
168	ADFIT283: 283 - FEDERAL	283157: Regulatory Asset-MISO-Fed	0	(0)	-	-	-
169	ADSIT283: 283 - STATE	283158: Regulatory Asset-MISO-State	0	(0)	-	-	-
170	ADFIT283: 283 - FEDERAL	283165: Syst Agrmt Equal Reg Asset-Fed	0	(0)	-	-	-
171	ADSIT283: 283 - STATE	283166: Syst Agrmt Equal Reg Asset-St	(0)	0	-	-	-
172	ADFIT283: 283 - FEDERAL	283181: Maint/Refueling - Fed	(8,041,678)	3,985,122	-	-	(4,056,556)
173	ADSIT283: 283 - STATE	283182: Maint/Refueling - St	(3,104,895)	1,538,657	-	-	(1,566,238)
174	ADFIT283: 283 - FEDERAL	283213: SFAS 158 Def Tax Liability-Fed	(86,486,991)	86,486,991	-	-	-
175	ADSIT283: 283 - STATE	283214: SFAS 158 Def Tax Liability-St	(33,392,661)	33,392,661	-	-	-
176	ADFIT283: 283 - FEDERAL	283221: Bond Reacquisition Loss - Fed	(4,876,486)	-	-	-	(4,876,486)
177	ADSIT283: 283 - STATE	283222: Bond Reacquisition Loss - St	(1,882,813)	-	-	-	(1,882,813)
178	ADFIT283: 283 - FEDERAL	283225: Section 475 Adjustment-Fed	(234,236,006)	234,236,006	-	-	-
179	ADSIT283: 283 - STATE	283226: Section 475 Adjustment-St	(90,438,613)	90,438,613	-	-	-
180	ADFIT283: 283 - FEDERAL	283247: Transco Costs - Federal	(816,259)	-	-	-	(816,259)
181	ADSIT283: 283 - STATE	283248: Transco Costs - State	(220,076)	-	-	-	(220,076)
182	ADFIT283: 283 - FEDERAL	283261: Amort W-3 Design Basis - Fed	(168,565)	-	-	-	(168,565)
183	ADSIT283: 283 - STATE	283262: Amort W-3 Design Basis - St	(65,083)	-	-	-	(65,083)
184	ADFIT283: 283 - FEDERAL	283273: Rider SCO - Federal	(6,466)	6,466	-	-	-
185	ADSIT283: 283 - STATE	283274: Rider SCO - State	(2,497)	2,497	-	-	-
186	ADFIT283: 283 - FEDERAL	283345: Misc Cap Costs-Fed	(767,603)	767,603	-	-	-
187	ADSIT283: 283 - STATE	283346: Misc Cap Costs-State	(296,372)	296,372	-	-	-
188	ADFIT283: 283 - FEDERAL	283349: Reg Asset-Storm Costs-Fed	(11,940,839)	11,940,839	-	-	-
189	ADSIT283: 283 - STATE	283350: Reg Asset-Storm Costs-State	(4,610,362)	4,610,362	-	-	-
190	ADFIT283: 283 - FEDERAL	283361: Prepaid Expenses Federal	(1,408,480)	-	-	-	(1,408,480)
191	ADSIT283: 283 - STATE	283362: Prepaid Expenses State	(543,815)	-	-	-	(543,815)
192	ADFIT283: 283 - FEDERAL	283401: Acc Dfit Turgen	(27,777)	-	-	-	(27,777)
193	ADSIT283: 283 - STATE	283402: Acc Dsit Turgen	(10,726)	-	-	-	(10,726)
194	ADFIT283: 283 - FEDERAL	283411: Acc Dfit Gideon	(660,426)	-	-	-	(660,426)
195	ADSIT283: 283 - STATE	283412: Acc Dsit Gideon	(254,992)	-	-	-	(254,992)
196	ADFIT283: 283 - FEDERAL	283471: Interest Cap-Fuel Burn-Fed	(51,323)	-	-	-	(51,323)
197	ADSIT283: 283 - STATE	283472: Interest Cap-Fuel Burn-State	(6,901)	-	-	-	(6,901)
198	ADFIT283: 283 - FEDERAL	283537: Rb Litigation Settlement-Fed	(53,284,348)	53,284,348	-	-	-
199	ADSIT283: 283 - STATE	283538: Rb Litigation Settlement - Sta	(14,368,135)	14,368,135	-	-	-
200	ADFIT283: 283 - FEDERAL	283701: Fas 109 Adjustment - Fed	(281,509,825)	281,509,825	-	-	-
201	ADSIT283: 283 - STATE	283702: Fas 109 Adjustment - State	(36,742,736)	36,742,736	-	-	-
202	ADFIT283: 283 - FEDERAL	283707: Fas 109 Adj-Retl Unreguldt-Fed	2,484,993	(2,484,993)	-	-	-
203	ADSIT283: 283 - STATE	283708: Fas 109 Adj-Retl Unreguldt-St	435,334	(435,334)	-	-	-
204	ADFIT283: 283 - FEDERAL	283903: Nuclear Decom Liability FED	(48,107,571)	-	-	-	(48,107,571)
205	ADSIT283: 283 - STATE	283904: Nuclear Decom Liability ST	(18 574 352)	-	-	-	(18 574 352)
206		Sub-Total 283	(1 000 247 993)	916 949 553	-	-	(83 298 439)
207		Total	(1,486,177,778)	(1,109,790,832)	388,239,055	(68,151,972)	(2,275,881,528)

Notes:

⁽¹⁾ Regulatory adjustments⁽²⁾ To remove excess protected and unprotected accumulated deferred income taxes that will be returned through the TRAM⁽³⁾ Known and Measurable Adjustment for 2023 and 2024

AJ08 - Current and Deferred Income Taxes

Entergy Louisiana, LLC
Cost of Service
AJ08 Current Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2022

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	853,816,827	-	853,816,827
2	Net Income Before Taxes	853,816,827	-	853,816,827
3	263A METHOD CHANGE DSC	(69,238,398)	-	(69,238,398)
4	ACQUISITION ADJUSTMENT	26	-	26
5	ACTIVITY BASE COSTING	(20,808,730)	20,808,730	-
6	AFUDC BOOK ONLY GROSS	20,802,829	-	20,802,829
7	AFUDC CARRYING COST	(41,747,375)	41,747,375	-
8	AFUDC DEBT NUC FUEL INVENTORY	623,264	-	623,264
9	AFUDC DEPR NUC FUEL INVENTORY	(1,353,166)	-	(1,353,166)
10	AFUDC EQUITY FT CWIP	21,931,270	-	21,931,270
11	AFUDC EQUITY FT PTAX	(6,500,312)	-	(6,500,312)
12	AMORTIZATION OF LOSS ON REACQUIRED DEBT	1,822,496	-	1,822,496
13	AMORTIZATION OF REGULATORY ASSETS	1,894,800	-	1,894,800
14	ARO DEPRECIATION	15,484,444	(15,484,444)	-
15	AVOIDED COST (TAX INTEREST)	70,983,899	-	70,983,899
16	BASIS STEP UP - FEDERAL	(61,707,531)	61,707,531	-
17	BUSINESS DEVELOPMENT - FEDERAL	242,909	-	242,909
18	BUSINESS MEALS	235,503	-	235,503
19	CAJUN - BOOK BURN	13,548,110	(13,548,110)	-
20	CAJUN - TAX DEPR	(13,006,348)	13,006,348	-
21	CAPITALIZED REPAIRS	(94,524)	-	(94,524)
22	CASUALTY LOSS	120,557,526	5,171,154	125,728,680
23	CHANGE IN RESERVE - INJURY & DAMAGES	(1,806,813)	-	(1,806,813)
24	CHANGE IN RESERVE - PROPERTY INSURANCE	(685,749,790)	772,620,265	86,870,476
25	CIAC	31,413,845	-	31,413,845
26	COMMUNITY DEV BLOCK GRANT	2,223	(2,223)	-
27	COMPUTER SOFTWARE	8,808,529	-	8,808,529
28	CONTRACT TERMINATION COST	(167,029)	167,029	-
29	COST CAPITALIZED ON THE BOOKS	(636,502)	636,502	-
30	DAILY LEASE CHARGES	(735,402)	-	(735,402)
31	DECOMMISSIONING - DRY CAST	3,337,762	-	3,337,762
32	DEFERRED COMPENSATION	(172,940)	172,940	-
33	DEFERRED CONTRACT REVENUE	1,425,954	-	1,425,954
34	DEFERRED FUEL	(111,370,554)	111,370,554	-
35	DEFERRED REGULATORY EXPENSE	2,053,828	-	2,053,828
36	DEPLETION	(24,804)	24,804	-
37	DOE LITIGATION	(678,123)	-	(678,123)
38	ENVIRONMENTAL RESERVE	(242,000)	-	(242,000)
39	EQUITY-NET EARNINGS-DOMESTIC SUBS	(5,033,206)	5,033,206	-
40	ESI TAXES	(7,301,017)	-	(7,301,017)
41	FAS 143	(8,365,420)	8,365,420	-
42	GIDEON	62,162	-	62,162
43	INCENTIVE	6,178,258	-	6,178,258
44	INTEREST CAP - AFUDC	(11,223,234)	-	(11,223,234)
45	INTEREST CAP - AFUDC - OTHER	9,445,521	-	9,445,521
46	INTEREST EXPENSE	(358,888,361)	-	(358,888,361)
47	INTEREST ON TAX DEFICIENCY	1,300,000	(1,300,000)	-
48	LEASE RENTAL EXPENSE	95,513	-	95,513
49	LIBERALIZED DEPRECIATION	(254,940,521)	-	(254,940,521)
50	LITIGATION - DRY CAST	2,708	(2,708)	-
51	M&S INVENTORY RESERVE	1,936,455	-	1,936,455
52	MAINTENANCE/REFUELING	(14,250,855)	-	(14,250,855)
53	MISC ADJUSTMENTS	42,314,279	(42,314,279)	-
54	MTM-OTHER	(323,726,000)	323,726,000	-
55	NOL C/F TAP-NON-CURRENT - FEDERAL	412,915,629	(412,915,629)	-
56	NONBASE FED WHOLESALE	167,755	-	167,755
57	NUCLEAR DECOM LIABILITY	(11,666,107)	-	(11,666,107)

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

AJ08.1

Entergy Louisiana, LLC
Cost of Service
AJ08 Current Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2022

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
58	NUCLEAR FUEL-TAX DEPRECIATION	6,575,729	-	6,575,729
59	NUCLEAR PLANT DEPRECIATION	20,593,176	-	20,593,176
60	NUCLEAR PLANT DEPRECIATION - WATERFORD 3	25,745,222	-	25,745,222
61	OFFICER LIFE INSURANCE	(303,971)	303,971	-
62	OPEB RESERVE	(10,100,936)	10,100,936	-
63	PENSION & HOSPITALIZATION RESERVE	(1,803,530)	-	(1,803,530)
64	PENSION - PRP/SRP	(150,041)	-	(150,041)
65	POWERTAX MISC ALL	1,184,715	-	1,184,715
66	PREPAID EXPENSE	6,063,285	-	6,063,285
67	RATE REFUND	561	(561)	-
68	RB LIT SETTLEMENT - FED	(6,841,268)	6,841,268	-
69	REGULATORY ASSET	(3,863,476)	3,863,476	-
70	REGULATORY ASSET COVID 19	8,036,867	(8,036,867)	-
71	REGULATORY CAPITALIZED COSTS	(18,544,441)	18,544,441	-
72	REGULATORY LIABILITIES	(10,824,471)	10,824,471	-
73	RELICENSING	273,043	-	273,043
74	REMOVAL COSTS	(19,068,607)	-	(19,068,607)
75	REPAIRS & MAINTENANCE EXPENSE	3,181,378	-	3,181,378
76	RESEARCH & EXPERIMENTATION	21,861,879	-	21,861,879
77	RESERVE FOR UNCOLLECTIBLE	(20,521,852)	-	(20,521,852)
78	RESTRICTED STOCK AWARD	(3,934)	-	(3,934)
79	RESTRUCTURING BASIS STEP UP	(26,473,865)	26,473,865	-
80	RETROACTIVE RATE REFUND	(5,650,629)	5,650,629	-
81	RIDER SCO	99,869	(99,869)	-
82	SECTION 475 ADJUSTMENTS - CONTRACTS	(2,886,000)	2,886,000	-
83	SECURITIZATION	2,318,198,213	(2,318,198,213)	-
84	SECURITIZATION (CONTINGENT SAVINGS)	154,706,965	(154,706,965)	-
85	SM BOOK WRITE OFF OF INVESTMENT	6,677,840	(6,677,840)	-
86	SM DEFERRED COSTS	(174,770)	-	(174,770)
87	SM DISALLOWED PLANT	(1,074,785)	1,074,785	-
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	1,074	-	1,074
91	START UP COST ST RETAIL	2,530,406	-	2,530,406
92	STORM & OTHER DEFERRED COSTS	(1,837,783,997)	1,837,783,997	-
93	TAXES & PENSION CAPITALIZED	366,353	-	366,353
94	TRANSMISSION AMORTIZATION	(2,141,115)	2,141,115	-
95	TURGEN	5,302	-	5,302
96	UNBILLED REVENUE	(50,181,700)	50,181,700	-
97	UNFUNDED PENSION	41,010,152	-	41,010,152
98	UNITS OF PROPERTY DEDUCTION	(192,444,186)	-	(192,444,186)
99	UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION	626,809	-	626,809
100	UNREALIZED LIAB	(367,729,478)	367,729,478	-
101	UNREALIZED TRUST	359,813,105	(359,813,105)	-
102	W3 BUY BACK	(5,652,057)	5,652,057	-
103	WARRANTY EXPENSE	750,535	-	750,535
104	WASTE DISPOSAL RESERVE	106,728	-	106,728
105	WASTE SITE CLEANUP	(30,000)	-	(30,000)
106	WATERFORD 3 DESIGN SOFTWARE BOOK AMORTIZATION	315,556	-	315,556
107	Adjustments to Net Income	(831,249,957)	385,387,280	(445,862,677)
108	Taxable Income Before State Taxes ⁽¹⁾	22,566,870	385,387,280	407,954,149
109	BASIS STEP UP - FEDERAL	61,707,531	(61,707,531)	-
110	BASIS STEP UP - STATE	(105,951,402)	105,951,402	-
111	BUSINESS DEVELOPMENT - FEDERAL	(242,909)	-	(242,909)

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

AJ08.2

Entergy Louisiana, LLC
Cost of Service
AJ08 Current Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2022

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
112	BUSINESS DEVELOPMENT - STATE	242,909	-	242,909
113	CASUALTY LOSS - FEDERAL	(120,557,526)	(5,171,154)	(125,728,680)
114	CASUALTY LOSS - STATE	129,880,220	5,171,154	135,051,374
115	DOE SETTLEMENT - FEDERAL	678,123	-	678,123
116	DOE SETTLEMENT - STATE	(678,123)	-	(678,123)
117	LIBERALIZED DEPRECIATION - FEDERAL	259,635,170	-	259,635,170
118	LIBERALIZED DEPRECIATION - STATE	(287,218,513)	-	(287,218,513)
119	LIBERALIZED DEPRECIATION - STATE WHOLESALE	27,582,389	-	27,582,389
120	NOL C/F-TAP-FED-NON-CURRENT	(412,915,629)	412,915,629	-
121	NUCLEAR PLANT DEPRECIATION - FEDERAL	(20,593,176)	-	(20,593,176)
122	NUCLEAR PLANT DEPRECIATION - STATE WHOLESALE	20,593,176	-	20,593,176
123	NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - FEDERAL	(25,745,222)	-	(25,745,222)
124	NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - STATE	25,745,222	-	25,745,222
125	POST APPORTION M ITEMS	442,963,055	(442,963,055)	-
126	RB LIT SETTLEMENT - ST	(938,914)	938,914	-
127	State Adjustments to Net Income	(5,813,620)	15,135,358	9,321,739
128	State Taxable Income ⁽²⁾	16,753,250	400,522,638	417,275,888
129	STATE INCOME TAX @ 7.5% ⁽³⁾	1,256,494	30,039,198	31,295,692
130	State Income Tax ⁽³⁾	1,256,494	30,039,198	31,295,692
131	ESI CURRENT STATE TAXES	563,546	-	563,546
132	PRIOR YEAR ADJUSTMENT	(3,282,378)	3,282,378	-
133	UNCERTAIN INCOME TAXES - ESI - STATE	167,030,594	(167,030,594)	-
134	Adjustments to State Income Tax	164,311,762	(163,748,216)	563,546
135	Total State Current Income Taxes ⁽⁴⁾	165,568,256	(133,709,018)	31,859,238
136	Taxable Income Before State Taxes	22,566,870	385,387,280	407,954,149
137	Adjustments: State Income Tax	(1,256,494)	(30,039,198)	(31,295,692)
138	Total Federal Taxable Income	21,310,376	355,348,082	376,658,458
139	FEDERAL INCOME TAX @ 21% ⁽⁵⁾	4,475,179	74,623,097	79,098,276
140	Federal Income Tax ⁽⁵⁾	4,475,179	74,623,097	79,098,276
141	ESI CURRENT FEDERAL TAXES	2,442,888	-	2,442,888
142	PRIOR YEAR ADJUSTMENT	(81,049,582)	81,049,582	-
143	UNCERTAIN INCOME TAXES-ESI-FEDERAL	468,924,983	(468,924,983)	-
144	Adjustments to Federal Income Tax	390,318,288	(387,875,401)	2,442,888
145	Total Federal Current Income Taxes ⁽⁶⁾	394,793,467	(313,252,304)	81,541,164
146	Total Federal and State Current Income Taxes ⁽⁷⁾	560,361,723	(446,961,322)	113,400,402

Notes:

⁽¹⁾ Line 2 + Line 107

⁽²⁾ Line 108 + Line 127

⁽³⁾ Line 128 * 7.5%

⁽⁴⁾ Line 130 + Line 134

⁽⁵⁾ Line 138 * 21%

⁽⁶⁾ Line 140 + Line 144

⁽⁷⁾ Line 135 + Line 145

Energy Louisiana, LLC
Cost of Service
AJ08 Federal Deferred Income Taxes Adjustment
Electric
For the Test Year Ended December 31, 2022

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			ELA AJ08 Excluding Tax Rate Change			ELA AJ08 Tax Rate Change ⁽⁶⁾			Net		Adjusted Amount
		Account 410101 Amount	Account 411110 Amount	Account 411130 Amount	Account 410101 Adjustment	Account 411110 Adjustment	Account 411130 Adjustment	Account 410101 Adjustment	Account 411110 Adjustment	Account 411130 Adjustment	ELA AJ08A Account 410101 Adjustment	Net Adjustment	
1	263A METHOD CHANGE - DSC - FEDERAL ⁽⁸⁾	19,946,275	(2,897,158)	-	(5,406,211)	347,511	-	1,459,143	-	-	-	(3,599,557)	13,449,559
2	ACC OBIT TURGEN - FEDERAL ⁽⁸⁾	99	(1,859)	-	(27)	424	-	334	-	-	-	(1,030)	(1,030)
3	ACCURED MEDICAL CLAIMS - FEDERAL	378,741	(28,406)	-	-	-	-	-	-	-	-	-	350,336
4	ADIT CONTRIBUTION CARRYFORWARD - FEDERAL ⁽⁸⁾	-	(491,820)	-	-	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 ⁽⁸⁾	332,307	(92,618)	-	-	-	-	-	-	-	-	-	18,361
8	CASUALTY LOSS (STORM DAMAGE) - FEDERAL ⁽⁸⁾	222,638,048	(440,623,556)	-	(235,810)	15,158	-	-	(676)	-	-	(221,328)	(398,956)
9	COMPUTER SOFTWARE CAPITALIZED - FEDERAL ⁽⁸⁾	5,802,035	(9,321,234)	-	(220,765,588)	410,138,069	-	5,343,281	(1,004,407)	-	-	193,713,265	(24,272,242)
10	CONTRA SECURITIZATION - FEDERAL ⁽⁸⁾	47,434,119	(458,617)	-	(4,396,448)	6,612,733	-	194,857	-	-	-	2,408,142	(1,711,057)
11	CONTRACT DEFERRED REVENUE - FEDERAL	181,625	(458,617)	-	(47,434,119)	498,365,864	-	-	-	-	-	450,931,745	(276,992)
12	CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL ⁽⁸⁾	4,927,416	(10,171,848)	-	(2,905,649)	2,194,382	-	-	(142,827)	-	-	(858,094)	(6,102,526)
13	DEFERRED COMPENSATION - FEDERAL ⁽⁸⁾	36,317	(2,724)	-	(36,317)	2,724	-	-	-	-	-	(33,594)	-
14	DEFERRED FUEL - FEDERAL ⁽⁸⁾	95,390,490	(69,714,664)	-	(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 ⁽⁸⁾	549,504,442	(547,725,067)	-	(549,504,442)	547,725,067	-	-	-	-	-	(1,779,375)	0
17	ENVIRONMENTAL RESERVE - FEDERAL	648,691	(601,683)	-	-	47,008	-	-	-	-	-	-	47,008
18	ESI - FEDERAL	44,125,561	(43,059,278)	-	-	-	-	-	-	-	-	-	1,066,282
19	FAS 106 - OTHER RETIRE BENEFITS - FEDERAL ⁽⁸⁾	3,509,960	(398,864)	-	(2,316,128)	354,022	-	-	-	-	-	(1,962,107)	1,148,989
20	FAS 143 - FEDERAL ⁽⁸⁾	19,825,684	(21,208,555)	-	(19,825,684)	21,208,555	-	-	-	-	-	1,382,871	(0)
21	INCENTIVE COMPENSATION - FEDERAL ⁽⁸⁾	4,360,691	(4,285,130)	-	(1,693,186)	417,488	-	-	-	-	-	(1,275,688)	(1,200,127)
22	INJURIES AND DAMAGES RESERVE - FEDERAL	1,651,443	(1,300,470)	-	-	-	-	-	-	-	-	-	350,974
23	INTEREST CAPITALIZED - AFDC - FEDERAL ⁽⁸⁾	5,447,181	(675,395)	-	(691,619)	795,202	-	581,945	-	-	-	685,528	388,315
24	INTEREST / TAX - TAX DEFICIENCY - FEDERAL ⁽⁸⁾	20,475	(273,000)	-	(20,475)	273,000	-	-	-	-	-	252,525	-
25	LIBERALIZED DEPRECIATION ⁽⁸⁾	9,131,487	(1,874,021)	-	(7,845,910)	588,443	-	-	-	-	-	(7,257,467)	1,382,871
26	LIBERALIZED DEPRECIATION - FEDERAL ⁽⁸⁾	50,835,044	(13,401,668)	-	(5,051,127)	237,249	-	-	-	-	22,538,275	17,724,397	55,157,773
27	PREPAID EXPENSES - FEDERAL	3,067,614	(4,245,407)	-	-	-	-	-	-	-	-	-	(1,177,793)
28	PROPERTY INSURANCE - FEDERAL ⁽⁸⁾	200,171,290	(317,546,894)	-	(20,317,500)	270,900,000	-	-	(150,081,487)	-	100,501,013	(16,874,590)	-
29	RATE REFUND - FEDERAL ⁽⁸⁾	1,800,575	(1,800,684)	-	(1,800,575)	1,800,684	-	-	-	-	109	-	-
30	REMOVAL COSTS - FEDERAL	114,349,608	(178,420,273)	-	(64,070,665)	170,061,200	-	1,629,132	-	-	67,393,321	3,322,656	-
31	REPAIRS & MAINTENANCE - FEDERAL ⁽⁸⁾	489,762	(1,551,040)	-	(1,061,278)	132,343	-	332,567	-	-	456,403	(604,875)	-
32	RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL ⁽⁸⁾	2,943,788	(4,943,126)	-	(2,604,593)	216,689	-	140,640	-	-	(2,247,264)	(4,246,623)	-
33	RETROACTIVE RATE REFUND CONT - FEDERAL ⁽⁸⁾	1,855,937	(356,984)	-	(1,855,937)	356,984	-	-	-	-	(1,498,954)	-	-
34	SECTION 475 ADJUSTMENT - FEDERAL ⁽⁸⁾	82,168,709	(39,979,430)	-	(82,168,709)	39,979,430	-	-	-	-	(42,190,278)	-	-
35	STARTUP COSTS - FEDERAL ⁽⁸⁾	20	(377)	-	(6)	86	-	68	-	-	148	(209)	-
36	TAX INTEREST - AVOIDED COST - FEDERAL ⁽⁸⁾	6,486,130	(19,290,737)	-	(943,307)	364,768	-	-	(405,496)	-	(984,015)	(13,788,622)	-
37	UNBILLED REVENUE - FEDERAL ⁽⁸⁾	19,562,533	(9,814,737)	-	(19,562,533)	9,814,737	-	-	-	-	(9,747,795)	-	-
38	UNCOLLECTIBLE ACCTS - FEDERAL	4,934,001	(947,631)	-	-	3,986,370	-	-	-	-	-	-	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)	-	-	-	-	-	-	-	(20,732)
41	WASTE SITE CLEAN UP COSTS - FEDERAL	6,300	(472)	-	-	5,827	-	-	-	-	-	-	5,827
42	ACC DIFT GIDEON - FEDERAL ⁽⁸⁾	1,022	(23,559)	-	(183)	2,851	-	7,794	-	-	10,462	(12,075)	-
43	ADIT WHOLESAL FEEDBACK ⁽⁸⁾	24,688	(24,688)	-	(24,688)	-	-	-	-	-	(24,688)	-	-
44	ADIT-TAX CR OF-SRLVDECON - FEDERAL ⁽⁸⁾	383,317,200	-	-	(383,317,200)	-	-	-	-	-	(383,317,200)	-	-
45	ADIT-TAX CR OF-TAP-FEDERAL ⁽⁸⁾	2,588,932	(4,397,059)	-	(2,588,932)	2,137,059	-	-	(18,136)	-	(451,873)	(2,260,000)	-
46	ADIT STRAIGHT LINE - FEDERAL WS ⁽⁸⁾	35,159	(46,847)	-	-	-	-	-	-	-	-	-	-
47	AMORT W3 DESIGN BASIS - FEDERAL	4,970	(66,297)	-	-	-	-	-	-	-	-	-	-
48	COMM DEV BLOCK GRANT-FEDERAL ⁽⁸⁾	-	-	-	-	-	-	-	-	-	-	-	-
49	DECOMMISSIONING - FEDERAL ⁽⁸⁾	38	(560)	-	(38)	560	-	-	-	-	521	-	-
50	DEPRECIATION EXPENSE - FEDERAL ⁽⁸⁾	211,876,378	(210,338,622)	-	(211,876,378)	210,338,622	-	-	-	-	(1,537,755)	(0)	-
51	FAS 109 ADJUSTMENT UNREGULATED - FEDERAL ⁽⁸⁾	2,135,695	(1,460,706)	-	(1,910,288)	1,460,553	-	-	(84,528)	-	(534,263)	131,725	-
52	INTOR ADJUSTMENT UNREGULATED - FEDERAL ⁽⁸⁾	105,023	-	-	(105,023)	-	-	-	-	-	(105,023)	-	-
53	LEASE - RENTAL EXPENSE - FEDERAL ⁽⁸⁾	-	(14,664)	-	-	14,664	-	-	-	-	14,664	-	-
54	MAINT/REFUELING - FEDERAL	2,133	(20,105)	-	(629)	47	-	-	-	-	(581)	-	-
55	NONBASE - FEDERAL - WHLSE ⁽⁸⁾	14,856,549	(12,086,321)	-	-	-	-	-	-	-	-	-	2,768,229
56	NUCLEAR FUEL - FEDERAL ⁽⁸⁾	37,794	(77,825)	-	(1,480)	14,866	-	4,876	-	-	(21,948)	-	-
57	PENSIONS CAPITALIZED - FEDERAL ⁽⁸⁾	15,514,080	(17,347,155)	-	(229,328)	542,411	-	-	-	-	313,083	(1,519,991)	-
		4,951	(25,280)	-	(3,510)	226	-	2,882	-	-	(402)	-	-

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

AJ08.4

Energy Louisiana, LLC
Cost of Service
AJ08 Federal Deferred Income Taxes Adjustment
Electric
For the Test Year Ended December 31, 2022

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			ELA AJ08 Excluding Tax Rate Change			ELA AJ08 Tax Rate Change ^(b)			Adjusted Amount
		Account 41001 Amount	Account 41110 Amount	Account 41130 Amount	Account 41001 Adjustment	Account 41110 Adjustment	Account 41130 Adjustment	Account 41001 Adjustment	Account 41110 Adjustment	Account 41001 Adjustment	
58	REG ASSET-SPEC ASSIGN - FEDERAL ^(a)	338,424	(279,919)	-	-	2,779,131	-	145,296	-	-	203,801
59	REGULATORY ASSET-FEDERAL ^(a)	6,816,805	(2,779,131)	-	-	(6,816,805)	-	-	-	-	0
60	REGULATORY LIABILITY - FEDERAL ^(a)	3,428,139	(257,110)	-	-	(3,428,139)	-	-	-	-	-
61	RIDER SCO - FEDERAL ^(a)	1,573	(19,399)	-	-	(1,573)	-	-	-	-	-
62	RIVERBEND LITIGATION SETTLEMENT - FEDERAL ^(a)	5,384,938	(7,075,053)	-	-	(5,384,938)	-	-	-	-	(0)
63	SPEC ASSIGNED - FEDERAL WS ^(a)	47,244	(62,950)	-	-	-	-	-	(24,370)	-	(40,075)
64	START UP COSTS - FEDERAL - RETAIL ^(a)	1,321	(30,446)	-	-	-	-	-	-	-	(15,605)
65	SUPPLEMENTAL PENSION PLAN-FEDERAL	46,309	(17,164)	-	-	-	-	10,072	-	-	29,146
66	TAXES CAPITALIZED - FEDERAL ^(a)	13,313	(57,819)	-	-	-	-	-	-	-	(50,476)
67	W3 NUCLEAR PLANT DEPREC - FEDERAL ^(a)	2,937,255	(11,905,123)	-	-	(2,937,255)	-	-	-	-	(11,868,894)
68	WARRANTY EXPENSE - FEDERAL ^(a)	107,798	(187,746)	-	-	(97,666)	-	25,545	-	-	(65,843)
69	UNITS OF PROPERTY DEDUCTION - FED ^(a)	81,649,935	(46,001,060)	-	-	(4,160,342)	-	3,762,257	-	-	37,382,286
70	ADT BEN POINT DISAL ^(a)	-	(34,987,067)	-	-	-	-	-	-	-	-
71	ADT-NOL C/F TAP-NON-CURRENT - FEDERAL ^(a)	683,889,328	(834,035,548)	-	-	(683,889,328)	-	-	-	-	-
72	ADT-NOL C/F - STATE ^(a)	35,749,981	(46,983,029)	-	-	(35,749,981)	-	-	-	-	-
73	NUCLEAR PLANT DEPRECIATION - FEDERAL ^(a)	45,085	(10,802,769)	-	-	(18,943)	-	-	-	-	(8,444,976)
74	MISC INTANGIBLE PLANT ^(a)	417,822	(118,325)	-	-	(414,137)	-	34,980	-	-	(53,039)
75	CONTRACT TERMINATION COSTS ^(a)	55,646	(2,937)	-	-	(55,646)	-	-	-	-	-
76	RESTRICTED STOCK AWARDS - FEDERAL	91,965	(91,201)	-	-	-	-	-	-	-	764
77	RESTRUCTURING BASIS STEPUP - FEDERAL ^(a)	7,402,865	(459,093)	-	-	(7,402,865)	-	-	-	-	(6,943,772)
78	BUSINESS DEVELOPMENT - FEDERAL ^(a)	3,859	(66,936)	-	-	(580)	-	8,170	-	-	(66,088)
79	MISC CAP COSTS - FEDERAL ^(a)	380,127	(558,449)	-	-	(380,127)	-	-	-	-	-
80	REG ASSET - HOM - FEDERAL ^(a)	13,842	(1,038)	-	-	(13,842)	-	-	-	-	-
81	UNITS OF PROPERTY - TRANSMISSION - FEDERAL ^(a)	11,140,760	(11,175,580)	-	-	(798,924)	-	57,398	-	-	(121,758)
82	NUCLEAR DECOM LIABILITY - FEDERAL	3,865,837	(1,599,696)	-	-	-	-	-	-	-	-
83	W3 BUY BACK - FEDERAL ^(a)	1,693,189	(139,480)	-	-	(1,693,189)	-	-	-	-	-
84	NEW NUCLEAR DEVELOPMENT COSTS(FEDERAL ^(a)	105,176	(1,402,346)	-	-	(105,176)	-	-	-	-	-
85	BASIS STEP UP - FEDERAL ^(a)	20,854,908	(3,230,740)	-	-	(20,854,908)	-	-	-	-	-
86	W/O PLANT - FEDERAL ^(a)	379,958	(90,833)	-	-	(379,958)	-	-	-	-	-
87	SECURITIZATION CONT SAVINGS ^(a)	6,915,932	(36,967,760)	-	-	(6,915,932)	-	-	-	-	-
88	RETAIL EXCESS ADIT - FEDERAL ^(a)	18,094,181	-	(17,955,899)	-	-	17,955,899	-	-	-	-
89	ACQUISITION - FED ^(a)	69,867	(801,658)	-	-	(50,270)	-	-	-	-	(5)
90	NOL Protected Excess Fed ^(a)	5,576,761	-	-	-	(5,576,761)	-	2	-	-	-
91	TRANSMISSION AMORTIZATION - FEDERAL ^(a)	449,634	(33,723)	-	-	-	-	-	-	-	-
92	RATE CHANGE PLACEHOLDER NONPLANT - FEDERAL ^(a)	541,777	-	-	-	(541,777)	-	-	-	-	-
93	RATE CHANGE PLACEHOLDER PLANT - FEDERAL ^(a)	28,019,867	-	-	-	(28,019,867)	-	-	-	-	-
94	STATE TAX RATE CHANGE ADJUSTMENT - FEDERAL ^(a)	-	(552,952)	-	-	-	-	-	-	-	-
95	REGULATORY ASSET COVID19 - FEDERAL ^(a)	126,581	(1,687,742)	-	-	-	-	-	-	-	-
96	DEF INTERCOMPANY GAIN - FEDERAL ^(a)	849,898	(771,420)	-	-	(849,898)	-	-	-	-	-
97	M&S INVENTORY RESERVE - FEDERAL	91,010	(467,167)	-	-	-	-	-	-	-	-
98	DEFICIENT ADIT RETAIL - FEDERAL ^(a)	(36,745,276)	3,808,201	-	-	36,745,276	-	-	-	-	(376,156)
99	NOL STATE PROTECTED EXCESS - FEDERAL ^(a)	30,725,360	(30,725,360)	-	-	(30,725,360)	-	-	-	-	-
100	Total Federal Deferred Income Taxes	3,085,295,206	(3,598,047,621)	(17,955,899)	-	3,272,556,141	17,955,899	13,744,446	(151,900,917)	22,538,275	17,944,594
											548,652,907

Notes:

^(a) To eliminate Prior Year Adjustments.

^(b) To eliminate item from filing.

^(c) Adjustment to reflect the LA state tax rate change

Energy Louisiana, LLC
Cost of Service
AJ08 State Deferred Income Taxes Adjustment
Electric

For the Test Year Ended December 31, 2022

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			ELA AJ08 Excluding Tax Rate Change			ELA AJ08 Tax Rate Change ^(b)			ELA AJ08A	
		Account 410120 Amount	Account 410137 Amount	Net Amount	Account 410120 Adjustment	Account 410137 Adjustment	Net Adjustment	Account 410120 Adjustment	Account 410137 Adjustment	Net Adjustment	Account 411120 Adjustment	Net
1	263A METHOD CHANGE - DSC-STATE ^(a)	17,338,617	-	(3,542,624)	13,795,993	(2,059,509)	404,693	(6,948,299)	-	(6,603,114)	51,92,879	-
2	ACC DSIIT GIDEON - STATE ^(a)	54,637	-	(23,059)	31,578	(213)	1,086	(37,113)	-	(36,240)	(4,662)	-
3	ACC DSIIT TURGEN - STATE ^(a)	2,363	-	(1,301)	1,062	(32)	161	(1,590)	-	(1,460)	(398)	-
4	ACCURED MEDICAL CLAIMS - STATE	135,265	-	-	135,265	-	-	-	-	-	135,265	-
5	ADIT WHOLESAL STATE ^(a)	1,446,152	-	-	1,446,152	(1,446,152)	-	-	-	(1,446,152)	-	-
6	AMORT W3 DESIGN BASIS - STATE	-	-	(23,667)	(23,667)	-	-	-	-	-	(23,667)	-
7	BOND REACQUISITION LOSS - STATE	12,139	-	(148,826)	(136,687)	-	-	-	-	-	(136,687)	-
8	CAPITALIZED COSTS - STATE	-	-	(154,037)	(154,037)	-	-	-	-	-	(154,037)	-
9	CAPITALIZED REPAIRS - STATE ^(a)	131,051	-	(55,000)	76,051	(89,832)	17,652	(25,841,393)	-	(25,841,393)	7,089	-
10	CASUALTY LOSS DEDUCTION - STATE ^(a)	108,561,937	-	(163,145,075)	(54,583,138)	(70,268,877)	140,584,549	(927,892)	-	(927,892)	44,454,279	-
11	COMM DEV BLOCK GRANT - STATE ^(a)	683	-	(383)	299	(683)	383	-	-	-	(299)	-
12	COMPUTER SOFTWARE CAPITALIZED - STATE ^(a)	3,293,483	-	(4,087,245)	(803,762)	(1,494,249)	2,585,263	-	-	-	(68,962)	-
13	CONTRA SECURITIZATION - STATE ^(a)	3,611,989	-	(177,716,909)	(174,104,921)	(3,611,989)	177,716,909	-	-	-	143,122	-
14	CONTRACT DEFERRED REVENUE - STATE	52,879	-	(159,826)	(106,947)	-	-	-	-	-	174,104,921	-
15	CONTRIBUTION IN AID OF CONSTRUCTION - STATE ^(a)	1,912,818	-	(4,561,391)	(2,648,573)	(1,142,220)	756,469	-	-	-	294,377	-
16	DECOMMISSIONING - STATE ^(a)	70,432,246	-	(69,838,518)	593,728	(70,432,246)	69,838,518	-	-	-	(593,728)	-
17	DEF COMPENSATION - STATE ^(a)	12,970	-	-	12,970	(12,970)	-	-	-	-	(12,970)	-
18	DEF. MISC. SERVICES - STATE	13,108	-	-	13,108	-	-	-	-	-	13,108	-
19	DEFERRED FUELGAS - STATE ^(a)	32,382,828	-	(22,469,382)	9,913,446	(32,382,828)	22,469,382	-	-	-	(9,913,446)	-
20	DEFERRED STORM COSTS - STATE ^(a)	182,607,547	-	(181,920,529)	687,017	(182,607,547)	181,920,529	-	-	-	(687,017)	-
21	DEPRECIATION EXPENSE - STATE ^(a)	988,543	-	(1,094,505)	(104,963)	(750,944)	504,252	-	-	-	155,822	-
22	ENVIRONMENTAL RESERVE - STATE	216,778	-	(198,628)	18,150	-	-	-	-	-	18,150	-
23	ESI STATE DEFERRED TAXES	23,403,678	-	(22,630,121)	773,557	-	-	-	-	-	773,557	-
24	FAS 106 OTHER RETIRE BEN - STATE ^(a)	1,013,922	-	(128,231)	885,691	(822,332)	64,761	-	-	-	128,121	-
25	FAS 143 - STATE ^(a)	6,549,355	-	(7,083,282)	(533,927)	(6,549,355)	7,083,282	-	-	-	533,927	-
26	INCENTIVE - STATE ^(a)	1,450,770	-	(1,421,596)	29,174	(596,884)	104,340	-	-	-	(482,543)	-
27	INJURIES AND DAMAGES RESERVE - STATE	558,106	-	(422,595)	135,511	-	-	-	-	-	135,511	-
28	INTEREST CAP - AFDC - STATE ^(a)	5,897,275	-	(3,058,940)	2,838,335	(241,920)	316,959	(2,771,168)	-	(2,696,129)	142,206	-
29	INTEREST CAP - FUEL BURN - STATE ^(a)	-	-	(1,972)	(1,972)	-	1,972	-	-	-	1,972	-
30	INTRST/TAX-TAX DEFICIENCI - STATE ^(a)	-	-	(97,500)	(97,500)	-	97,500	-	-	-	97,500	-
31	LEASE - RENTAL EXPENSE - STATE ^(a)	224	-	(7,163)	(6,939)	(224)	-	-	-	-	(7,163)	-
32	LIBERALIZED DEPRECIATION - STATE ^(a)	32,303,661	-	(2,534,741)	29,770,919	(3,809,253)	175,322	(5,126)	-	(3,036,551)	23,100,437	-
33	LIBERALIZED DEPREC-STATE-WHSE ^(a)	9,386	-	(227,598)	(218,212)	(9,386)	-	-	-	-	(232,724)	-
34	MAINTREFUELING - STATE	5,010,299	-	(3,941,485)	1,068,814	-	-	-	-	-	1,068,814	-
35	NUCLEAR FUEL - STATE ^(a)	5,104,802	-	(5,812,552)	(707,751)	(67,755)	188,637	-	-	-	120,881	-
36	NUCLEAR PLANT DEPREC-STATE-WHSALE ^(a)	402,043	-	(12,320)	389,723	-	12,292	-	-	-	402,015	-
37	PENSIONS CAPITALIZED - STATE ^(a)	21,502	-	(14,679)	6,823	(1,337)	263	(13,726)	-	-	(7,977)	-
38	PREPAID EXPENSES - STATE	987,414	-	(1,442,161)	(454,746)	-	-	-	-	-	(454,746)	-
39	PROPERTY INS RESERVE - STATE ^(a)	63,340,315	-	(108,659,081)	(45,318,766)	-	96,750,000	(57,946,520)	-	-	38,803,480	-
40	RATE REFUND - STATE ^(a)	598,195	-	(598,237)	(42)	-	598,237	-	-	-	42	-
41	REGULATORY ASSET - STATE ^(a)	2,373,483	-	(814,536)	1,558,947	(598,195)	814,536	-	-	-	(1,558,947)	-
42	REGULATORY LIABILITY - STATE ^(a)	1,224,335	-	-	1,224,335	(2,373,483)	-	-	-	-	(1,224,335)	-
43	REMOVAL COST - STATE ^(a)	48,459,363	-	(65,916,431)	(17,457,068)	(33,373,986)	59,927,733	(7,757,772)	-	-	18,795,976	-
44	REPAIRS & MAINT EXP - STATE ^(a)	2,484,689	-	(1,175,862)	1,308,827	(9,907)	50,417	(1,583,652)	-	-	(1,543,142)	-
45	RESEARCH & EXPERIMENTAL DEDUCTION - STATE ^(a)	1,913,403	-	(1,960,178)	(46,774)	(931,325)	8,171	(669,712)	-	-	(1,592,867)	-
46	RETROACT. RATE RED CONT - STATE ^(a)	1,435,528	-	(2,923,230)	(1,487,702)	(1,435,528)	2,923,230	-	-	-	1,487,702	-
47	RIDER SCO - STATE ^(a)	-	-	(7,490)	(7,490)	-	7,490	-	-	-	7,490	-
48	RIVERBEND LITIGATION SETTLEMENT - STATE ^(a)	3,989,437	-	(2,873,233)	1,116,204	(3,989,437)	2,873,233	-	-	-	(1,116,204)	-
49	SECTION 475 ADJUSTMENT - STATE ^(a)	28,435,396	-	(12,145,713)	16,289,683	(28,435,396)	12,145,713	-	-	-	(16,289,683)	-

Energy Louisiana, LLC
Cost of Service
AJ08 State Deferred Income Taxes Adjustment
Electric

For the Test Year Ended December 31, 2022

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			ELA AJ08 Excluding Tax Rate Change			ELA AJ08 Tax Rate Change ^(a)			ELA AJ08A			Adjusted Amount
		Account 410120 Amount	Account 410137 Amount	Net	Account 410120 Adjustment	Account 410137 Adjustment	Net	Account 411120 Adjustment	Account 410120 Adjustment	Net	Account 411120 Adjustment	Net		
50	START UP COSTS - STATE ^(a)	479	-	(264)	(6)	33	(322)	(81)	(296)	(322)	(81)	(296)	(81)	
51	START UP COSTS - STATE - RETAIL ^(a)	70,610	-	(29,800)	(276)	1,404	(47,963)	(46,835)	(46,835)	(47,963)	(46,835)	(46,835)	(6,025)	
52	SUPPLEMENTAL PENSION PLAN - STATE	16,170	-	(4,917)	-	-	-	11,253	-	-	11,253	-	11,253	
53	TAX INT (AVOIDED COST) - STATE ^(a)	2,590,722	-	(9,606,709)	(350,885)	112,147	1,930,931	1,692,194	1,692,194	1,930,931	1,692,194	1,692,194	(5,323,793)	
54	TAXABLE UNBILLED REVENUE - STATE ^(a)	6,761,759	-	(2,988,131)	(6,761,759)	2,998,131	-	(3,763,628)	(3,763,628)	-	(3,763,628)	(3,763,628)	-	
55	TAXES CAPITALIZED - STATE ^(a)	26,403	-	(27,418)	(3,736)	734	-	(15,275)	(15,275)	-	(15,275)	(15,275)	(19,292)	
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)	-	-	(121,645)	-	-	(121,645)	-	(3,075,761)	
58	WARRANTY EXPENSE - STATE ^(a)	215,589	-	(120,339)	(37,206)	7,311	-	(56,290)	(56,290)	-	(56,290)	(56,290)	(56,290)	
59	WASTE DISPOSAL RESERVE - STATE	-	-	(8,005)	-	-	-	(8,005)	-	-	(8,005)	-	(8,005)	
60	WASTE SITE CLEAN UP COSTS - STATE	2,250	-	2,250	-	-	-	2,250	-	-	2,250	-	2,250	
61	UNITS OF PROPERTY DEDUCTION - STATE ^(a)	54,317,658	-	(21,124,344)	(1,524,072)	679,564	(17,915,509)	(18,760,017)	(18,760,017)	-	(18,760,017)	(18,760,017)	14,433,297	
62	ADIT-NOL C/F TAP-NON-CURRENT - STATE ^(b)	223,728,709	-	(170,238,006)	(223,728,709)	170,238,006	-	(53,490,704)	(53,490,704)	-	(53,490,704)	(53,490,704)	-	
63	ADIT-CONTRIB C/F TAP-ST-NON-CURRENT ^(b)	36,891	-	(175,673)	(36,891)	175,673	-	138,782	138,782	-	138,782	138,782	-	
64	MISC INTANGIBLE PLANT - STATE ^(a)	402,032	-	(129,172)	(157,766)	31,001	-	(293,338)	(293,338)	-	(293,338)	(293,338)	-	
65	CONTRACT TERMINATION COSTS - STATE ^(b)	39,513	-	(72,921)	(39,513)	72,921	-	(33,408)	(33,408)	-	(33,408)	(33,408)	(0)	
66	RESTRICTED STOCK AWARDS - STATE	30,574	-	(30,279)	-	295	-	-	-	-	-	-	295	
67	RESTRUCTURING BASIS STEPUP - STATE ^(a)	3,300,002	-	(2,355,670)	(3,300,002)	2,355,670	-	(944,333)	(944,333)	-	(944,333)	(944,333)	0	
68	BUSINESS DEVELOPMENT - STATE ^(a)	57,344	-	(39,422)	(295)	3,059	-	2,764	2,764	-	2,764	2,764	20,685	
69	MISC CAP COSTS - STATE ^(b)	121,485	-	(190,335)	(121,485)	190,335	-	68,850	68,850	-	68,850	68,850	-	
70	REG ASSET - HCM - STATE ^(b)	4,944	-	-	(4,944)	-	-	(4,944)	(4,944)	-	(4,944)	(4,944)	-	
71	NUCLEAR PLINT DEPREC - STATE - RETAIL ^(a)	269,055	-	(238,650)	(17,672)	82,664	-	64,992	64,992	-	64,992	64,992	95,398	
72	UNITS OF PROPERTY - TRANSMISSION - STATE ^(a)	4,107,736	-	(3,822,538)	(273,815)	214,929	(273,322)	(332,208)	(332,208)	-	(332,208)	(332,208)	(47,011)	
73	NUCLEAR DECOM LIABILITY - STATE	1,345,375	-	(470,417)	-	-	-	-	-	-	-	-	-	
74	W3 BUY BACK - STATE ^(b)	1,228,575	-	(1,433,845)	(205,270)	-	-	-	-	-	-	-	-	
75	WFO PLANT - STATE ^(b)	91,336	-	(44,644)	(91,336)	44,644	-	44,644	44,644	-	44,644	44,644	-	
76	NEW NUCLEAR DEVELOPMENT COSTS/STATE ^(b)	-	-	(500,838)	(500,838)	500,838	-	500,838	500,838	-	500,838	500,838	-	
77	BASIS STEP UP - STATE ^(b)	15,384,495	-	(10,058,168)	(15,384,495)	10,058,168	-	(5,326,327)	(5,326,327)	-	(5,326,327)	(5,326,327)	-	
78	DTSWF3-WF3 NUCLEAR PLANT DEPRECIATION - STATE ^(a)	741,187	-	(50,731)	(158,351)	50,731	-	(107,621)	(107,621)	-	(107,621)	(107,621)	582,835	
79	SECURITIZATION CONT SAVINGS ^(b)	1,488,139	-	(13,091,161)	(1,488,139)	13,091,161	-	11,603,022	11,603,022	-	11,603,022	11,603,022	-	
80	ACQUISITION - STATE ^(a)	66,949	-	(306,324)	(58,542)	297,925	-	239,374	239,374	-	239,374	239,374	(2)	
81	TRANSMISSION AMORTIZATION - STATE ^(a)	160,584	-	-	(160,584)	-	-	(160,584)	(160,584)	-	(160,584)	(160,584)	-	
82	RATE CHANGE PLACEHOLDER NONPLANT - STATE ^(b)	-	-	(2,579,892)	-	2,579,892	-	2,579,892	2,579,892	-	2,579,892	2,579,892	-	
83	RATE CHANGE PLACEHOLDER PLANT - STATE ^(b)	-	-	(133,427,995)	-	133,427,995	-	133,427,995	133,427,995	-	133,427,995	133,427,995	-	
84	NOL C/F-ST NONCUR ^(b)	-	-	(77,981,370)	-	77,981,370	-	77,981,370	77,981,370	-	77,981,370	77,981,370	-	
85	STATE TAX RATE CHANGE ADJUSTMENT - STATE ^(b)	2,633,104	-	2,633,104	(2,633,104)	-	-	602,765	602,765	-	602,765	602,765	-	
86	REGULATORY ASSET COVID19 - STATE ^(b)	-	-	(602,765)	-	602,765	-	-	-	-	-	-	-	
87	M&S INVENTORY RESERVE - STATE	20,103	-	(165,338)	-	-	-	(145,234)	(145,234)	-	-	-	(145,234)	
88	DEFICIENT ADIT RETAIL - STATE ^(b)	81,680,511	-	45,342,366	(81,680,511)	(45,342,366)	-	(127,022,877)	(127,022,877)	-	(127,022,877)	(127,022,877)	-	
89	NOL STATE PROTECTED EXCESS - STATE ^(b)	29,871,878	-	(170,697)	(29,871,878)	170,697	-	(29,701,181)	(29,701,181)	-	(29,701,181)	(29,701,181)	-	
90	DEFICIENT ADIT AMORTIZATION ^(a)	-	-	4,552,486	-	(4,552,486)	-	-	-	-	-	-	-	
91	Total State Deferred Income Taxes	1,095,548,430	4,552,486	(1,287,911,522)	(819,884,878)	1,152,965,183	3,016,791	(123,044,582)	17,652,872	(3,036,551)	205,463,477	17,652,872		

Notes:

^(a) To eliminate Prior Year Adjustments.

^(b) To eliminate item from filing.

^(c) Adjustment to reflect the LA state tax rate change

AJ09 - Grand Gulf

Entergy Louisiana, LLC
Cost of Service
AJ09 Grand Gulf Adjustment
Electric
For the Test Year Ended December 31, 2022

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

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMP555IRE: 555 INELIGIBLE - RESOURCE PLAN	555200: Purch Power-Entergy-Affiliates	(15,687,074)
2	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense	21,683
3			
4		Total	<u>(15,665,391)</u>

Notes:

⁽¹⁾ Reference AJ09.2

Entergy Louisiana, LLC
Cost of Service
AJ09 Grand Gulf Adjustment
Electric
For the Test Year Ended December 31, 2022

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⁾	87,150,412
2	ELL's Permanent Retainer Percentage of Grand Gulf per Docket No. U-16945	18.00%
3	Disallowed Portion of Capacity Charges	15,687,074
4		
5	Account 555200 Total Purchased Power Adjustment	(15,687,074)
6		
7	Grand Gulf Replacement Power Insurance Charges	(120,463)
8	ELL's Permanent Retainer Percentage of Grand Gulf per Docket No. U-16945	18.00%
9	Disallowed Portion of Replacement Insurance Charges	(21,683)
10		
11	Account 924000 Total Administrative & General Expense Adjustment	21,683

Notes:

⁽¹⁾ Total Grand Gulf demand charges. The uprate portion of the total Grand Gulf demand charges not subject the 18% disallowance is adjusted in AJ29.

AJ10 - Franchise Fees

Entergy Louisiana, LLC
Cost of Service
AJ10 Franchise Fees Adjustment
Electric
For the Test Year Ended December 31, 2022

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

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154 Franchise Tax - Local	(22,019,019)
2			
3		Total	<u>(22,019,019)</u>

Notes:

⁽¹⁾ Reference AJ10.2

Entergy Louisiana, LLC
Cost of Service
AJ10 Franchise Fees Adjustment
Electric
For the Test Year Ended December 31, 2022

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

Line No.	Account and Description	Amount
1	408154 Franchise Tax - Local ⁽¹⁾	44,038,039
2	Total Franchise Fees	44,038,039
3		
4	50% recovery in base rates (Line 2 * .50)	22,019,019
5		
6	Total Franchise Fees Adjustment	(22,019,019)

Notes:

⁽¹⁾ Reference EX 5.1

AJ11 - Lobbying Expense Portion of Dues

Entergy Louisiana, LLC
Cost of Service
AJ11 Lobbying Expense Portion of Dues Adjustment
Electric
For the Test Year Ended December 31, 2022

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

Line Item	Account and Description	Amount
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The Lobbying portions of Membership dues were recorded below the line. Therefore, no adjustment is necessary.

AJ12 - Interest on Customer Deposits

Entergy Louisiana, LLC
Cost of Service
AJ12 Interest on Customer Deposits Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect in expense the Interest on Customer Deposits for the Test Year Ended December 31, 2022.

Line No.	Line Item	Account and Description	Amount
1	ICDTO: 235 CUSTOMER DEPOSITS	COSADJ: Interest Exp on Customer Dep	7,773,859
2		Total	<u><u>7,773,859</u></u>

AJ13 - Affiliate Interest Expense

Entergy Louisiana, LLC
Cost of Service
AJ13 Affiliate Interest Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reclassify ESL and EOI interest from below-the-line accounts to above-the-line accounts that are included as part of the Cost of Service.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Service Employed	(327,641)
2			
3		Total	<u>(327,641)</u>

Notes:

⁽¹⁾ Reference AJ13.2

Entergy Louisiana, LLC
Cost of Service
AJ13 Affiliate Interest Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reclassify ESL and EOI interest from below-the-line accounts to above-the-line accounts that are included as part of the Cost of Service.

Line No.	Account and Description	Amount
1	923000: Outside Service Employed ⁽¹⁾	(357,942)
2		
3	<u>Calculation of Non-Regulated and DAP portion of Affiliate Interest</u>	
4	River Bend Nuclear Interest	(67,331)
5	Less: 30% Non-Regulated ⁽²⁾	20,199
6	Less: DAP @ 21.4317% ⁽³⁾	10,101
7	Total Non-Regulated and DAP	30,301
8	Total Affiliate Interest Adjustment ⁽⁴⁾	(327,641)

Notes:

⁽¹⁾ To reclass the ESL interest billed to ELL that is recorded in accounts 430000, 431000, 419000 and 419011 to account 923000.

⁽²⁾ Line 4 * -30%

⁽³⁾ (Line 4 + Line 5) * -21.4317%

⁽⁴⁾ Line 1 + Line 7

AJ14 - Regulatory Debits & Credits

Entergy Louisiana, LLC
Cost of Service
AJ14 Regulatory Debits & Credits Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove Regulatory Debits & Credits.

Line No.	Line Item	Account and Description	Amount
1	RO456TP: 456 PLANT	456100: Miscellaneous Revenue	(37,471,585)
2		Subtotal REVENUES	(37,471,585)
3	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	(374,708)
4	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908100: Customer assistance over/under	(7,928,896)
5	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(1,491,654)
6	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense	(93,694)
7	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	(8,055)
8	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits ⁽¹⁾	(28,158,117)
9	RD407MISO: 407.363 REGULATORY DEBITS - MISO RIDER	407363: Regulatory Debits-MISO Rider ⁽¹⁾	(34,875,643)
10	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	42,258,014
11	RC407VT: 407.448 REGULATORY CREDITS - VIDALIA TAX	407448: Regulatory Credit Vidalia Tax ⁽¹⁾	10,824,471
12	RC407MISO: 407.463 REGULATORY CREDITS - MISO RIDER	407463: Regulatory Credit-MISO Rider ⁽¹⁾	3,172,516
13	RC407GCS: 407.462 REGULATORY CREDITS - GUAR/CONT SVGS-K/R SEC	407462: Reg Cr Guar/Cont Svgs-K/R Sec ⁽¹⁾	17,089,511
14	RC407PGCC: 407.4GC REGULATORY CREDITS - PELICAN GCC	4074GC: Reg Credit - Pelican GCC ⁽¹⁾	5,500,000
15	RD407RBGG: 407.365 REGULATORY DEBITS - RB3/GG3 AMORT	407365: Reg Debit-RB3/GG3 Amtz ⁽¹⁾	(6,677,840)
16	RC4074HI: 407.4HI Regulatory Credits – Isaac Securitization Tax Benefit	4074HI: RegCR-Isaac Secure Tax Benefit ⁽¹⁾	3,163,315
17	RC4074GS: 407.4GS Regulatory Credits - GuarTaxBen La secur	4074GS: RegCr-GuarTaxBen La secur ⁽¹⁾	2,333,333
18	RD4073CS: 407.3CS Regulatory Debits - ContTaxSavBen La secur	4073CS: RegDr-ContTaxSavBen La secur ⁽¹⁾	(176,385,778)
19	RD4073GS: 407.3GS Regulatory Debits - GuarTaxBen La secur	4073GS: RegDr-GuarTaxBen La secur ⁽¹⁾	(48,000,000)
20		Subtotal OPERATING EXPENSES	(219,653,224)

Notes:

⁽¹⁾ Reference EX 4.1

AJ15 - Grand Gulf Sale-Leaseback Depreciation Refund

Entergy Louisiana, LLC
Cost of Service
AJ15 Grand Gulf Sale-Leaseback Depreciation Refund Adjustment
Electric
For the Test Year Ended December 31, 2022

The purpose of this adjustment is to remove the effects of the initial decision on the Sale-Leaseback Refund per FERC Order EL18-152.

Line No.	Line Item	Account and Description	Amount
1	OMP555: 555 PURCHASED POWER	555200: Purch Power-Entergy-Affiliates	(1,973,125)
2		Subtotal OPERATING INCOME	(1,973,125)

AJ16 - Credit Facility Fees

Entergy Louisiana, LLC
Cost of Service
AJ16 Credit Facility Fee Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect in expense the annual credit facility fees for the Test Year Ended December 31, 2022.

Line No.	Line Item	Account and Description	Amount
1	OCFTO: OTHER CREDIT FEES	COSOCF: Other Credit Fees	551,944
2		Subtotal OPERATING EXPENSES	551,944

AJ17 - WF 3 Refueling Maintenance Cost

Entergy Louisiana, LLC
Cost of Service
AJ17 Nuclear Refueling Outage Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect in Rate Base half of the deferred nuclear refueling maintenance costs and to annualize amortization expense.

Line No.	Line Item	Account Description	Amount ⁽¹⁾
1	RBRO174: 174 RB REFUELING OUTAGE	174104: Refueling Outage	2,597,447
2	WF3FUELTOA: Waterford 3 Refueling	174104: Refueling Outage	(31,609,606)
3		Sub-Total OTHER RATE BASE	(29,012,159)
4	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517001: Nuc Out Amort-Op, Supv, & Eng	(3,396,312)
5	OMP519: 519 COOLANTS & WATER	519001: Nuc Out Amort-Coolants & Water	(508,095)
6	OMP520: 520 STEAM EXPENSES	520001: Nuc Out Amort - Steam Expenses	(3,103,851)
7	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524001: Nuc Out Amort-Misc Nuc Pow Exp	(3,076,003)
8	OMP525: 525 RENTS	525001: Nuc Out Amort - Rents	(349,585)
9	OMP528: 528 MAINT SUPVSN & ENGINEERING	528001: Nuc Out Amort-Maint Supv & Eng	(1,218,512)
10	OMP530: 530 MAINT OF REACTOR PLANT EQUIP	530001: Nuc Out Amort-Maint Reator Plt	(1,162,227)
11	OMP531: 531 MAINT OF ELECTRIC PLANT	531001: Nuc Out Amort-Maint Elec Plant	(443,358)
12	OMP532: 532 MAINT OF MISC NUCLEAR PLANT	532001: Nuc Out Amort-Maint Misc Nuc P	(2,794,832)
13		Sub-Total OPERATING EXPENSES	(16,052,775)

Notes:

⁽¹⁾ Reference AJ17.2 and AJ17.3

Entergy Louisiana, LLC
Cost of Service
AJ17 Nuclear Refueling Outage Adjustment
River Bend Refueling Outage Cost Adjustment
Electric
For The Test Year Ended December 31, 2022

Adjustment to reflect in Rate Base half of the deferred nuclear refueling maintenance costs and to annualize amortization expense.

Line No.	Description	Amount	Non Regulated	DAP	Adjustment
1	<u>Riverbend Maintenance Refueling</u>				
2	Estimated Cost of Refueling Outage (RF-22)	36,875,000			
3	Multiplied by 50%	50.00%			
4	Amount recoverable in rate base, before taxes	18,437,500			
5	Effective tax rate ⁽²⁾	26.93%			
6	Amount recoverable in rate base, net of taxes	13,473,203			
7	Less: Amount included in Rate Base (Account 174104) ⁽¹⁾	8,750,384			
8	Account 174104	4,722,819	(1,416,846)	(708,526)	2,597,447
9	Amortization expense on RF-22 for 12 months				
10	\$36,875,000 / 24 mos X 12 mos	18,437,500			
11	Actual amortization expense 1/1/22-12/31/22	19,826,039			
12	Total adjustment to expense	(1,388,539)	416,562	208,311	(763,666)
13	<u>Account</u>	<u>Adjustment</u>	<u>%</u>	<u>Total</u>	
14	517001	(1,388,539)	4%	(55,542)	16,662
15	524001	(1,388,539)	6%	(83,312)	24,994
16	528001	(1,388,539)	7%	(97,198)	29,159
17	530001	(1,388,539)	46%	(638,728)	191,618
18	531001	(1,388,539)	7%	(97,198)	29,159
19	532001	(1,388,539)	30%	(416,562)	124,969
20		100%	(1,388,539)	416,562	208,311
					(763,666)

Notes:

⁽¹⁾ Reference RB 19.1

⁽²⁾ Reference MD 1

Entergy Louisiana, LLC
Cost of Service
AJ17 Nuclear Refueling Outage Adjustment
WF 3 Refueling Maintenance Cost Adjustment
Electric
For The Test Year Ended December 31, 2022

Adjustment to reflect in Rate Base half of the deferred nuclear refueling maintenance costs and to annualize amortization expense.

Line No.	Description	Amount
1	<u>Waterford-3 Maintenance Refueling</u>	
2	Estimated Cost of refueling outage (RF-25)	36,875,000
3	Multiplied by 50%	50.00%
4	Amount recoverable in rate base, before taxes	18,437,500
5	Effective tax rate ⁽²⁾	26.93%
6	Amount recoverable in rate base, net of taxes	13,473,203
7	Less Amount Included in Rate Base (Account 174104) ⁽¹⁾	45,082,809
8	Account 174104	(31,609,606)
9	Amortization expense on RF-25 from 1/1/22-12/31/22	
10	\$36,875,000/ 18 mos X 12 mos	24,583,333
11	Actual amortization expense 1/1/22-12/31/22	39,872,442
12	Total adjustment to expense	(15,289,109)
13	<u>Account</u>	<u>Adjustment</u> <u>%</u> <u>Total</u>
14	517001	(15,289,109) 22% (3,365,766)
15	519001	(15,289,109) 3% (508,095)
16	520001	(15,289,109) 20% (3,103,851)
17	524001	(15,289,109) 20% (3,030,183)
18	525001	(15,289,109) 2% (349,585)
19	528001	(15,289,109) 8% (1,165,056)
20	530001	(15,289,109) 5% (810,940)
21	531001	(15,289,109) 3% (389,902)
22	532001	(15,289,109) 17% (2,565,732)
23		100% (15,289,109)

Notes:

⁽¹⁾ Reference RB 19.1

⁽²⁾ Reference MD 1

AJ18 - FAS 106

Entergy Louisiana, LLC
Cost of Service
AJ18 FAS 106 Adjustment
Electric
For the Test Year Ended December 31, 2022

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

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	9,154,931
2		Total	9,154,931

Notes:

⁽¹⁾ Reference AJ18.2

Entergy Louisiana, LLC
Cost of Service
AJ18 FAS 106 Adjustment
Electric
For the Test Year Ended December 31, 2022

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

	ELA 2022 Non-Nuclear and Nuclear				
	ELA Non-Nuclear	W3 - Nuclear	RB - Nuclear	ELA Nuclear	ELA Total
Total PAYG	10,957,100	2,832,034	2,335,199	5,167,233	16,124,333
Total FAS 106 Costs	3,463,644	(73,620)	(75,728)	(149,348)	3,314,296
FAS 106 Incremental Accrual-Total Company	7,493,456	2,905,653	2,410,927	5,316,581	12,810,037
O&M Expense Allocation/Benefit Percentage	48.30%	89.96%	87.68%		
Electric Allocation	95.20%	100.00%	100.00%		
Total Electric O&M FAS 106 Incremental Expense	3,445,637	2,613,950	2,113,922	4,727,871	8,173,508
ESL Incremental Expense	1,450,279	244,986	229,471	474,457	1,924,736
EOI Incremental Expense	-	71,749	71,851	143,599	143,599
Total FAS 106 Incremental Accrual-Electric Only	4,895,916	2,930,684	2,415,244	5,345,928	10,241,843
Less 30% Non-Regulated Portion	-	-	(724,573)	(724,573)	(724,573)
Less 21.4317% LA DAP Portion [1]	-	-	(362,339)	(362,339)	(362,339)
Net Electric O&M FAS 106 Incremental Accrual	4,895,916	2,930,684	1,328,331	4,259,015	9,154,931
Adjust. to Account 926000 to reflect only Pay-As-You-Go in the COS	4,895,916			4,259,015	9,154,931

Notes:

[1] The LA DAP value is calculated by taking the total electric only RiverBend incremental accrual less the 30% Non-Regulated portion and applying 21.4317%.

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

AJ18.2

AJ19 - Cash Working Capital

Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to calculate the working cash requirement.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	WCTO: WORKING CASH	RRC000: Rate Base Adj-Cash Working Cap	(57,500,622)
2		Total	<u>(57,500,622)</u>

Notes:

(1) Reference AJ19.3

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Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment
Electric
For the Test Year Ended December 31, 2022

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 ⁽⁵⁾					
2	Taxes Other Than Income Taxes					
3	408.105 Taxes Other Than Inc - Util Op	1,302,975	365	3,570	-	-
4	408.110 Employment Taxes	7,287,357	365	19,965	37.1	740,715
5	408.110 Employment Taxes - ESI	20,552,491	365	56,308	5.4	304,064
6	408.122 Excise Tax - State	199,506	365	547	(67.0)	(36,622)
7	408.122 Excise Tax - ESI	49	365	0	5.4	1
8	408.123 Excise Tax - Federal	22,680	365	62	(66.1)	(4,107)
9	408.123 Excise Tax - Federal - ESI	-	365	-	5.4	-
10	408.142 Ad Valorem Tax	161,247,414	365	441,774	(143.0)	(63,173,644)
11	408.142 Ad Valorem Tax - ESI	2,696,832	365	7,389	5.4	39,898
12	408.152 Franchise Tax-State (Tx Tax)	(2,224)	365	(6)	5.4	(33)
13	408.152 Franchise Tax-State (La Tax)	2,225	365	6	5.4	33
14	408.152 Franchise Tax-State - ESI	2,224	365	6	5.4	33
15	408.154 Franchise Tax-Local	25,819,766	365	70,739	(24.9)	(1,761,403)
16	408.155 Franchise Tax-State-Ms	0	365	0	5.4	0
17	408.156 Franchise Tax-State-Ar	150	365	0	5.4	2
18	408.158 Franchise Tax - Louisiana	(0)	365	(0)	5.4	(0)
19	408.164 Gross Receipts & Sales Tax	66,302	365	182	4.3	781
20	408.165 Occupational License Tax	(799)	365	(2)	(203.0)	444
21	408.165 City Occupation Tax - ESI	799	365	2	5.4	12
22	408.174 Inspection & Supervision Fee	4,686,165	365	12,839	(97.4)	(1,250,500)
23	408.155 Franchise Tax-State-Ms - ESI	6,680	365	18	5.4	99
24	408.156 Franchise Tax-State-Ar - ESI	117	365	0	5.4	2
25	408.158 Franchise Tax - Louisiana - ESI	(10,580)	365	(29)	5.4	(157)
26	408.165 City Occupation Tax	719,955	365	1,972	(203.0)	(400,413)
27	Sub-Total Taxes Other Than Income Taxes	224,600,084	8,760	615,343		(65,540,795)
28	Current Income Taxes					
29	State Taxes	47,682,631	365	130,637	1.0	130,637
30	Federal Taxes	122,923,090	365	336,776	0.2	67,355
31	Sub-Total Current Income Taxes	170,605,720	730	467,413		197,992
32	O&M Excluding Recoverables					
33	Payroll					
34	Direct Payroll	88,873,937	365	243,490	15.8	3,847,146
35	Direct-Fuel	4,766	365	13	15.8	206
36	Fuel	-		-	-	-
37	Coal	20,483,213	365	56,118	22.4	1,257,052
38	Oil	4,435,693	365	12,153	28.9	351,210
39	Gas	1,919,533,040	365	5,258,995	3.5	18,406,481
40	Nuclear	78,357,766	365	214,679	(35.2)	(7,556,694)
41	Fuel (Not Reconciled)	-	365	-	-	-
42	MISO Payments	-		-	-	-
43	MISO Monthly Payments	55,335,372	365	151,604	12.3	1,864,726
44	Recoverable Allowances (A/C 509)	(843,507)	365	(2,311)	-	-
45	Eligible Purchased Power Total	-		-	-	-
46	Cogeneration Eligible	7,918,171	365	21,694	(2.9)	(62,911)
47	MSS-4 Eligible	20,703,030	365	56,721	(19.7)	(1,117,396)
48	SERI Eligible	8,042,801	365	22,035	10.8	237,979
49	Eligible Purchased Power (Not Reconciled)	(0)	365	(0)	-	-
50	PPA Eligible	287,936,329	365	788,867	6.3	4,969,860
51	Toledo Bend / Murray Hydro Eligible	119,595,876	365	327,660	6.8	2,228,088
52	MISO Weekly Payments Eligible	452,076,039	365	1,238,564	25.0	30,964,112
53	Other Eligible	(1,210)	365	(3)	(9.7)	32
54	Entergy Services, Inc.	599,428,756	365	1,642,271	5.4	8,868,261
55	Other O&M	226,763,435	365	621,270	(9.7)	(6,026,316)
56	Non-recoverable Purchased Power Total	-		-	-	-
57	MSS-4 Non-recoverable	38,524,190	365	105,546	(19.7)	(2,079,251)
58	SERI Non-recoverable	69,490,213	365	190,384	10.8	2,056,149

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

AJ19.2

Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment
Electric
For the Test Year Ended December 31, 2022

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)
59	Non-Recoverable Purchased Power (Not Reconciled)	-	365	-	-	-
60	PPA Non-recoverable	75,656,863	365	207,279	6.3	1,305,858
61	Toledo Bend / Murray Hydro Non-recoverable	(20,989,668)	365	(57,506)	6.8	(391,040)
62	MISO Weekly Payments Non-recoverable	899,893	365	2,465	25.0	61,637
63	Other Non-recoverable	16,122	365	44	(9.7)	(428)
64	Big Cajun	34,005,423	365	93,166	(4.4)	(409,928)
65	Purchased Power Total	-	-	-	-	-
66	MISO Monthly Payments	-	365	-	-	-
67	Sub-Total O&M Excluding Recoverables	4,086,246,544	10,220	11,195,196		58,774,829
68	Interest Expense	358,888,361	365	983,256	(51.8)	(50,932,650)
69	Sub-Total Total Cash Working Capital	4,840,340,709	20,075	13,261,207		(57,500,622)

⁽¹⁾ Reference AJ19.4, Column (d)

⁽²⁾ Column (a) / 365

⁽³⁾ Reference AJ19.6, Column (c)

⁽⁴⁾ Column (c) * Column (d)

⁽⁵⁾ Line 27 + Line 31 + Line 67 + Line 69

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Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment
Electric
For the Test Year Ended December 31, 2022

Line No.	Descriptions	Expense Amount	Reclassifications	Expense Adjustments	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⁾	1,302,975	-	-	1,302,975	-
4	408.110 Employment Taxes ⁽¹⁾	7,279,278	-	8,079	7,287,357	740,715
5	408.110 Employment Taxes - Esi ⁽²⁾	20,552,491	-	-	20,552,491	304,064
6	408.122 Excise Tax - State ⁽⁶⁾	199,506	-	-	199,506	(36,622)
7	408.122 Excise Tax - ESI ⁽²⁾	49	-	-	49	1
8	408.123 Excise Tax - Federal ⁽⁶⁾	22,680	-	-	22,680	(4,107)
9	408.123 Excise Tax - Federal - ESI ⁽²⁾	-	-	-	-	-
10	408.142 Ad Valorem Tax ⁽⁶⁾	162,134,584	-	(887,170)	161,247,414	(63,173,644)
11	408.142 Ad Valorem Tax - Esi ⁽²⁾	2,696,832	-	-	2,696,832	39,898
12	408.152 Franchise Tax-State (Tx Tax) ⁽⁵⁾	(2,224)	-	-	(2,224)	(33)
13	408.152 Franchise Tax-State (La Tax) ⁽⁵⁾	2,225	-	-	2,225	33
14	408.152 Franchise Tax-State - Esi ⁽²⁾	2,224	-	-	2,224	33
15	408.154 Franchise Tax-Local ⁽⁷⁾	25,819,766	-	-	25,819,766	(1,761,403)
16	408.155 Franchise Tax-State-Ms ⁽⁵⁾	0	-	-	0	0
17	408.156 Franchise Tax-State-Ar ⁽⁵⁾	150	-	-	150	2
18	408.158 Franchise Tax - Louisiana ⁽⁵⁾	(0)	-	-	(0)	(0)
19	408.164 Gross Receipts & Sales Tax ⁽⁶⁾	66,302	-	-	66,302	781
20	408.165 Occupational License Tax ⁽⁵⁾	(799)	-	-	(799)	444
21	408.165 City Occupation Tax - Esi ⁽²⁾	799	-	-	799	12
22	408.174 Inspection & Supervision Fee ⁽⁹⁾	4,686,165	-	-	4,686,165	(1,250,500)
23	408.155 Franchise Tax-State-Ms - ESI ⁽²⁾	6,680	-	-	6,680	99
24	408.156 Franchise Tax-State-Ar - ESI ⁽²⁾	117	-	-	117	2
25	408.158 Franchise Tax - Louisiana - ESI ⁽²⁾	(10,580)	-	-	(10,580)	(157)
26	408.165 City Occupation Tax ⁽¹⁰⁾	719,955	-	-	719,955	(400,413)
27	Sub-Total Taxes Other Than Income Taxes	225,479,175	-	(879,091)	224,600,084	(65,540,795)
28	Current Income Taxes					
29	State Taxes ⁽¹¹⁾	47,682,631	-	-	47,682,631	130,637
30	Federal Taxes ⁽¹¹⁾	122,923,090	-	-	122,923,090	67,355
31	Sub-Total Current Income Taxes	170,605,720	-	-	170,605,720	197,992
32	O&M Excluding Recoverables					
33	Payroll					
34	Direct Payroll ⁽²⁾	88,873,937	-	-	88,873,937	3,847,146
35	Direct-Fuel ⁽²⁾	-	4,766	-	4,766	206
36	Fuel	-	-	-	-	-
37	Coal ⁽²⁾	42,387,001	(21,903,788)	-	20,483,213	1,257,052
38	Oil ⁽²⁾	4,023,766	411,927	-	4,435,693	351,210
39	Gas ⁽²⁾	1,923,996,586	(4,463,545)	-	1,919,533,040	18,406,481
40	Nuclear ⁽²⁾	92,516,376	-	(14,158,611)	78,357,766	(7,556,694)
41	Fuel (Not Reconciled)	-	-	-	-	-
42	MISO Payments	-	-	-	-	-
43	MISO Monthly Payments ⁽²⁾	-	55,335,372	-	55,335,372	1,864,726
44	Recoverable Allowances (A/C 509) ⁽²⁾	(842,474)	(1,032)	-	(843,507)	-
45	Eligible Purchased Power Total	-	-	-	-	-
46	Cogeneration Eligible ⁽²⁾	7,918,171	-	-	7,918,171	(62,911)
47	MSS-4 Eligible ⁽²⁾	20,703,030	-	-	20,703,030	(1,117,396)
48	SERI Eligible ⁽²⁾	7,030,230	-	1,012,571	8,042,801	237,979
49	Eligible Purchased Power (Not Reconciled)	(0)	-	-	(0)	-
50	PPA Eligible ⁽²⁾	287,936,329	-	-	287,936,329	4,969,860
51	Toledo Bend / Murray Hydro Eligible ⁽²⁾	119,595,876	-	-	119,595,876	2,228,088
52	MISO Weekly Payments Eligible ⁽²⁾	452,076,039	-	-	452,076,039	30,964,112
53	Other Eligible ⁽²⁾	(1,210)	-	-	(1,210)	32
54	Entergy Services, Inc. ⁽²⁾	284,188,505	315,240,251	-	599,428,756	8,868,261
55	Other O&M	655,721,152	(378,629,373)	(50,328,344)	226,763,435	(6,026,316)
56	Non-recoverable Purchased Power Total	-	-	-	-	-
57	MSS-4 Non-recoverable ⁽²⁾	38,524,190	-	-	38,524,190	(2,079,251)
58	SERI Non-recoverable ⁽²⁾	87,150,412	-	(17,660,199)	69,490,213	2,056,149
59	Non-Recoverable Purchased Power (Not Reconciled)	-	-	-	-	-
60	PPA Non-recoverable ⁽²⁾	75,656,863	-	-	75,656,863	1,305,858
61	Toledo Bend / Murray Hydro Non-recoverable ⁽²⁾	(20,989,668)	-	-	(20,989,668)	(391,040)
62	MISO Weekly Payments Non-recoverable ⁽²⁾	899,893	-	-	899,893	61,637
63	Other Non-recoverable ⁽²⁾	16,122	-	-	16,122	(428)
64	Big Cajun ⁽²⁾	-	34,005,423	-	34,005,423	(409,928)
65	Purchased Power Total	-	-	-	-	-
66	MISO Monthly Payments	-	-	-	-	-
67	Sub-Total O&M Excluding Recoverables	4,167,381,127	(0)	(81,134,584)	4,086,246,544	58,774,829
68	Interest Expense ⁽¹²⁾	358,888,361	-	-	358,888,361	(50,932,650)
69	Sub-Total Total Cash Working Capital⁽¹³⁾	4,922,354,384	(0)	(82,013,675)	4,840,340,709	(57,500,622)

Notes:

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

(2) Reference AJ19.5

(3) EX05 + AJ46

(4) EX05 + AJ03 + AJ22 + AJ27 + AJ28 + AJ34 + AJ36+ AJ41 + AJ43 + AJ48 + AJ59 - applicable ESI tax referenced on AJ19.5

(5) EX05 + AJ43 - applicable ESI tax referenced on AJ19.5

(6) EX05 + AJ35 + AJ42 + AJ43 - applicable ESI tax referenced on AJ19.5

(7) EX05 + AJ05 + AJ10

(8) EX05

(9) EX05 + AJ05

(10) EX05 + AJ43

(11) Reference Attachment B, Page 4 (adjusted amount)

(12) Reference AJ06, Line 7

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

AJ19.4

Notes:

- 1) Per book Payroll plus AJ27 and AJ43 for Total Adjusted Payroll, by Direct vs Indirect
- 2) Per book Affiliate plus Adjustments identified as Affiliate (AJ13, AJ18, A28, and AJ43)
- 3) Reference EX1 and AJ03
- 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 (\$14M)
- 8) Reference AJ39 for the non-regulated portion of Grand Gulf of (\$16,587,074), Sale-Leaseback of (\$2M), and the uprate portion of total Grand Gulf demand charges not subject to the 18% disallowance in AJ29.2 on line 14 of \$1M
- 9) Reference AJ48
- 10) Non-Cash Amortization Expense of Allowable Deferrals. Reference AJ56.

AJ19.5

Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment - Lead Lag Study Results
Electric
For the Test Year Ended December 31, 2022

Line No.	Description	Revenue Lag Days [a]	Expense Lag Days [b]	Net Lag [c]
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 (Non ISB)	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, Inc. (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 (ESI)	39.5	34.1	5.4
26	Federal Excise (Highway Use) Tax	39.5	105.6	(66.1)
27	Federal Excise (Highway Use) Tax (ESI)	39.5	34.1	5.4
28	Property (Ad Valorem) Taxes	39.5	182.5	(143.0)
29	Property (Ad Valorem) Taxes (ESI)	39.5	34.1	5.4
30	State Franchise Tax	39.5	34.1	5.4
31	State Franchise Tax (ESI)	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) (ESI)	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)

AJ20 - Unfunded Pension

Entergy Louisiana, LLC
Cost of Service
AJ20 Unfunded Pension
Electric
For the Test Year Ended December 31, 2022

Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions, and addition of forecasted pension amounts through December 31, 2024.

Line No.	Line Item	Account and Description	Amount
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(2,836,174)
	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	6,397,106
2		Subtotal OPERATING INCOME ⁽¹⁾	3,560,932
3	PEN242: 242 UNFUNDED PENSION	242309: Non-QualPenFundedStats -Curr	36,500
4	PEN253012: 253012 UNFUNDED PENSION	253012: PensionLiab-Funded Status	427,921,758
5	PEN253013: 253013 UNFUNDED PENSION	253013: Supplemental Pension Plan	210,428
6		Subtotal RATE BASE ⁽²⁾	428,168,685

Notes:

⁽¹⁾ Reference AJ20.4

⁽²⁾ Reference AJ20.2

Public Redacted Version

Entergy Louisiana, LLC
Cost of Service
AJ20 Unfunded Pension
Electric
For the Test Year Ended December 31, 2022

Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions, and addition of forecasted pension amounts through December 31, 2024.

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 ⁽¹⁾⁽²⁾	(184,499)
3	Account 253012 Pension Liab-Funded Status ⁽¹⁾⁽²⁾	(220,848,373)
4	Account 253013 Supplemental Pension Plan ⁽¹⁾⁽²⁾	(1,012,596)
5	Total Company Per Books	<u>(222,045,468)</u>
6		
7	<u>Adjustment to Eliminate Total Company SFAS 158:</u>	
8	Account 253012 Pension Liab-Funded Status	463,663,407
9	Account 253013 Supplemental Pension Plan	123,548
10	Total Adjustment to Eliminate Total Company SFAS 158	<u>463,786,955</u>
11		
12	<u>Net Total Company Unfunded Pension Excluding SFAS 158:</u>	
13	Account 242309 Non-Qualified Pension SFAS 158	(184,499)
14	Account 253012 Pension Liab-Funded Status	258,142,000
15	Account 253013 Supplemental Pension Plan	(1,000,000)
16	Total Company Excluding SFAS 158	<u>256,957,501</u>
17		
18	<u>Forecast Adjustment to Unfunded Pension:</u>	
19	Account 242309 Non-Qualified Pension SFAS 158 ⁽⁴⁾	-
20	Account 253012 Pension Liab-Funded Status ⁽⁴⁾	15,326,966
21	Account 253013 Supplemental Pension Plan ⁽⁴⁾	(110,952)
22	Total Forecast Adjustment	<u>15,216,014</u>
23		
24	<u>Adjustment to Eliminate 30% Unregulated/DAP/Steam/Gas portion of Unfunded Pension Excluding SFAS 158:</u>	
25		
26	Account 242309 Non-Qualified Pension SFAS 158 ⁽³⁾	36,500
27	Account 253012 Pension Liab-Funded Status ⁽³⁾	(51,068,615)
28	Account 253013 Supplemental Pension Plan ⁽³⁾	197,831
29	Total Adjustment to Eliminate Non-Electric and Unregulated Amounts	<u>(50,834,284)</u>
30		
31	<u>Summary of Adjustment by Account:</u>	
32	Account 242309 Non-Qualified Pension SFAS 158	36,500
33	Account 253012 Pension Liab-Funded Status	427,921,758
34	Account 253013 Supplemental Pension Plan	210,428
35	Total Adjustment By Account	<u>428,168,685</u>
36		
37	Total Unfunded Pension Adjustment	<u>428,168,685</u>

Notes:

⁽¹⁾ End of Period

⁽²⁾ Reference to RB 14

⁽³⁾ Reference AJ20.3 for detail calculation of adjustment

⁽⁴⁾ Aon Hewitt Forecast

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

AJ20.2

Entergy Louisiana, LLC
Cost of Service
AJ20 Unfunded Pension Adjustment
Electric
For Test Year Ended December 31, 2022

Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions, and addition of forecasted pension amounts through December 31, 2024.

Column:		A	B	C	D	E	F
Source:		AJ20.2	A * 2%	A * 7.14%	A * 3.57%	A * 7.08%	(B + C + D + E) * -1
			Calculation of Gas and Steam Product Lines	Calculation of Unregulated River Bend	Calculation of DAP	Calculation of MSS4 Credit (ETI Portion)	Total Adjustment to Eliminate Non- Electric and Unregulated Amounts
Account	Description	Total Company Net of SFAS 158	2.00%	7.14%	3.57%	7.08%	
242309	Non-Qualified Pension	(184,499)	(3,690)	(13,167)	(6,585)	(13,058)	36,500
253012	Unfunded Pension Expense	258,142,000	5,162,840	18,423,204	9,212,830	18,269,742	(51,068,615)
253013	Supplemental Pension Plan	(1,000,000)	(20,000)	(71,368)	(35,689)	(70,774)	197,831
Total		256,957,501	5,139,150	18,338,668	9,170,556	18,185,910	(50,834,284)

Entergy Louisiana, LLC
Cost of Service
AJ20 Unfunded Pension Adjustment
Electric
For the Test Year Ended December 31, 2022

Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions, and addition of forecasted pension amounts through December 31, 2024.

Line No.	Account and Description	Amount
1	Account 926000 Forecasted Incremental Pension Expense through 12/31/2024 ⁽¹⁾	(6,144,449)
2	Total Company ELA O&M % ⁽²⁾	46.16%
3	Forecasted Incremental Pension Expense Adjustment	<u>(2,836,174)</u>
4		
5	Account 926NS1 Forecasted Incremental Pension Settlement Expense Amortization	
6	through 12/31/2024	<u>6,397,106</u>
7		
8	Total Unfunded Pension Operating Expense Adjustment	<u>3,560,932</u>

Notes:

⁽¹⁾ Aon Hewitt Forecast

⁽²⁾ Reference AJ36.10

AJ21 - (Blank)

AJ22 - Image Advertising

Entergy Louisiana, LLC
Cost of Service
AJ22 Image Advertising Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove expenses associated with Image Advertising.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	1
2	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(90)
3	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	-
4	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	1
5	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	0
6	OMAG9301CS: 930.1 GENERAL ADVTSNG EXP	930100: General Advertising Expenses	(891,183)
7	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant	(433)
8	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records	(47)
9	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	17
10		Subtotal OPERATING EXPENSES	(891,733)

Notes:

⁽¹⁾ Reference AJ22.2

Entergy Louisiana, LLC
Cost of Service
AJ22 Image Advertising Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove expenses associated with Image Advertising.

Line No.	Account and Description	Amount
1	930100: General Advertising Expenses	(892,899)
2	<u>Calculation of Non-Regulated and DAP portion of Image Advertising</u>	
3	River Bend Nuclear Image Advertising	3,813
4	Less: 30% Non-Regulated	1,144
5	Less: DAP @ 21.4317%	572
6	Total Non-Regulated and DAP ⁽¹⁾	1,716
7	Adjustment ⁽²⁾	<u>(891,183)</u>
8		
9	4031AM: Deprec Exp billed from Serv Co	1
10	408110: Employment Taxes	17
11	930100: General Advertising Expenses	(47)
12	920000: Adm & General Salaries	(90)
13	923000: Outside Services Employed	(0)
14	926000: Employee Pension & Benefits	1
15	926NS1: ASC 715 NSC - Emp Pens & Ben	0
16	935000: Maintenance Of General Plant	(433)
17	Total Image Advertising Adjustment ⁽³⁾	<u>(891,733)</u>

Notes:

⁽¹⁾ Reference Workpaper AJ43 - This amount is eliminated in the DAP and Nuclear Non-Regulated adjustment.

⁽²⁾ Line 1 + Line 6

⁽³⁾ Sum Line 7 - Line 16

AJ23 - (Blank)

AJ24 - (Blank)

AJ25 - (Blank)