Entergy Louisiana, LLC Rate Stabilization Plan Evaluation Report Gas For the Test Year Ended September 30, 2024

Table of Contents

_

>

Section

Evaluation Report	
Tariffs	1
Attachment E - RSP Revenue Level	2
Attachment A - EROE (Earned Return on Common Equity)	3
Attachment D - EPCOE (Evaluation Period Cost Rate for Common Equity)	4
Attachment C - BRORB (Benchmark Rate of Return on Rate Base)	5
Attachment B - Adjustments	6
Workpapers	
Cost of Service Model	COS
Summary - Rate Base, Revenue & Expense, and Adjustments	SUM
Rate Base	
Plant In Service	RB 1
Depreciation Reserves	RB 2
Materials and Supplies	RB 3
Prepayments	RB 4
Customer Advances for Construction	RB 5
Customer Deposits	RB 6
Accumulated Deferred Income Taxes	RB 7
Injuries and Damages Reserves	RB 8
Property Insurance Reserves	RB 9
Uncollectible Reserves	RB 10
Environmental Reserves	RB 11
Unfunded Pension	RB 12
Regulatory Assets	RB 13
Revenue/Expenses	
Revenue	
Rate Schedule Revenue	RV 1
Other Operating Revenue	RV 2
Expenses	
Operation & Maintenance Expense	EX 1
Depreciation and Amortization Expense	EX 2
Regulatory Debits and Credits	EX 3
Gains From Disposition of Allowances	EX 4
Interest on Customer Deposits	EX 5
Taxes Other Than Income Taxes	EX 6
Current Taxes	EX 7
Deferred Taxes	EX 8
Investment Tax Credit Amortization	EX 9

Entergy Louisiana, LLC Rate Stabilization Plan Evaluation Report Gas For the Test Year Ended September 30, 2024

Table of Contents

		Section
	tments	
	Rate Annualization	AJ01
2	Interest Synchronization	AJ02
3	Income Taxes	AJ03
	3A Income Tax Reform	AJ03A
4	Wages and Salary	
	4A1 Annualization	AJ04A1
	4A2 FAS 106	AJ04A2
	4B Incentive Compensation	AJ04B
	Reclassifications	
	5A IIRR-G Rider's Plant in Service Removal	AJ05A
	5B Costs	
	5B1 Prepayments	AJ05B1
	5B2 Customer Deposits	AJ05B2
	5B3 Transportation	AJ05B3
	5B4 Stock Options	AJ05B4
	5B5 Property Insurance	AJ05B5
	5B6 Materials and Supplies	AJ05B6
	5B7 Image Advertising	AJ05B7
	5B8 Product Reclass	AJ05B8
-	Out-of-Period Items	AJ06A
	Normalization	4 1074
	7A Injuries and Damages	AJ07A
•	7B Uncollectible Expense	AJ07B
8	Other	A 108A
	8A Revenue Related Taxes 8B Non-Jurisdictional	AJ08A AJ08B
	8C Unfunded Pension	AJ08D
	8D Injuries and Damages Reserve	AJ08D
	8E Blank ¹	AJ08E
	8F Blank ¹	AJ08F
	8G Regulatory Debits and Credits	AJ08G
	og Regulatory Debits and Credits	A0006
Alloca	ation Factors	
	ernal	AF 1
	or Study - Payroll Factors	AF 2
	oor/Payroll Workpapers	AF 3
Misce	Ilaneous Data	MISC
Rever	nue Development	RD
Туріс	al Bills	ТВ

Notes:

¹ This adjustment was not used in this filing.