

Entergy Louisiana, LLC
Formula Rate Plan
Required Rate of Return
Electric
For the Test Year Ended December 31, 2020

Line No.	Description	Capital Amount (\$)	Capital Ratio	Cost Rate	Benchmark	Before Tax BRORB
					Rate of Return On Rate Base	
1	Long Term Debt	7,452,383,854	49.98%	3.99%	1.99%	1.99%
2	Allocate Excess Common Equity	-	0.00%	0.00%	0.00%	0.00%
3	Adjusted Long Term Bond Debt	7,452,383,854	49.98%	3.99%	1.99%	1.99%
4	Short Term Debt	6,371,207	0.04%	1.56%	0.00%	0.00%
5	Allocate Excess Common Equity	-	0.00%	0.00%	0.00%	0.00%
6	Adjusted Short Term Bond Debt	6,371,207	0.04%	1.56%	0.00%	0.00%
7	Preferred Equity	-	0.00%	0.00%	0.00%	0.00%
8	Common Equity	7,453,008,944	49.98%	9.50%	4.75%	6.42%
9	Allocate Excess Common Equity	-	0.00%	0.00%	0.00%	0.00%
10	Adjusted Common Equity	7,453,008,944	49.98%	9.50%	4.75%	6.42%
11	Total	14,911,764,005	100.00%	N/A	6.74%	8.41%

Entergy Louisiana, LLC
Formula Rate Plan
Required Rate of Return ⁽¹⁾
Electric
For the Test Year Ended December 31, 2019

Line No.	Description	Capital Amount	Capital Ratio	Cost Rate	Benchmark Rate of Return On Rate Base	Before Tax BRORB
1	Long Term Debt	6,741,259,802	51.28%	4.29%	2.20%	2.20%
2	Allocate Excess Common Equity	-	0.00%	0.00%	0.00%	0.00%
3	Adjusted Long Term Bond Debt	6,741,259,802	51.28%	4.29%	2.20%	2.20%
4	Short Term Debt	11,742,183	0.09%	1.94%	0.00%	0.00%
5	Allocate Excess Common Equity	-	0.00%	0.00%	0.00%	0.00%
6	Adjusted Short Term Bond Debt	11,742,183	0.09%	1.94%	0.00%	0.00%
7	Preferred Equity	-	0.00%	0.00%	0.00%	0.00%
8	Common Equity	6,392,157,137	48.63%	9.80%	4.77%	6.45%
9	Allocate Excess Common Equity	-	0.00%	0.00%	0.00%	0.00%
10	Adjusted Common Equity	6,392,157,137	48.63%	9.80%	4.77%	6.45%
11	Total	13,145,159,122	100.00%	N/A	6.97%	8.65%

Notes:

⁽¹⁾ See Entergy Louisiana, LLC filing on May 29, 2020 regarding LPSC Docket No. U-35581.

Entergy Louisiana, LLC
Formula Rate Plan
AJ34 Nelson Rail Spur Adjustment
Electric
For the Test Year Ended December 31, 2021

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

Line No.	Account and Description	Amount
1	1010AM: Electric Plant In Service	4,144,802
2	1080AM: Accum Prov Depr Plant Service	(3,857,286)
3	Total Rate Base	287,516
4	4030AM: Depreciation Expense	375
5	4031AM: Deprec Exp billed from Serv Co	-
6	408105: Taxes Other Than Inc-Util Op	2,805
7	408110: Employment Taxes	-
8	454000: Rent From Electric Property	-
9	500000: Oper Supervision & Engineerin	-
10	506000: Misc Steam Power Expenses	448
11	511000: Maintenance Of Structures	43,043
12	923000: Outside Services Employed	-
13	926000: Employee Pension & Benefits	-
14	926NS1: ASC 715 NSC - Emp Pens & Ben	-
15	Total Expenses	46,671

**Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2021**

Adjustment for Louisiana Retail Depreciation Rate Differences

Line No.	Account	Description	Amount
1	1080AM	Accum Prov Depr Plant Service ⁽¹⁾	101,591,167
2	282111	Liberalized Depreciation-Fed ⁽¹⁾	<u>(24,359,530)</u>
3		Total Rate Base	<u><u>77,231,637</u></u>
4	4030AM	Depreciation Expense ⁽²⁾	10,995,455
5	410101	Prov Defer Inc Taxes-Util-Fed ⁽²⁾	(892,228)
6	411110	Prov Def Inc Tax-Cr-Op Inc-Fed ⁽²⁾	<u>(1,431,672)</u>
7		Total Utility Operating Expenses	<u><u>8,671,556</u></u>
8		Schedule M Adjustments	
9	EXNUSM	Schedule M Timing Difference ⁽²⁾	<u><u>10,995,455</u></u>

Notes:

⁽¹⁾ Reference AJ35.9

⁽²⁾ Reference AJ35.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment for Louisiana Retail Depreciation Rate Differences

Line No.	Description	Calculated Depreciation Accrual ⁽¹⁾	Per Book Depreciation Accrual ⁽¹⁾	Proforma Adjustment	Deferred Tax Rate	Deferred Tax Effect
	(A)	(B)	(C)	(D)	(E)	(F)
1	Steam Production	12,079,269	12,092,135	(12,866)	-25.78%	3,317
2	Nuclear Production	53,952,036	53,937,611	14,425	-19.01%	(2,743)
3	Other Production	17,901,828	17,906,768	(4,940)	-25.78%	1,274
4	Total Production	83,933,133	83,936,514	(3,381)		1,847
5	Transmission	52,898,327	54,627,150	(1,728,823)	-25.78%	445,668
6	Distribution	68,288,910	64,827,806	3,461,104	-25.78%	(892,228)
7	General	9,908,862	8,176,479	1,732,383	-25.78%	(446,586)
8	Other	7,843,390	309,218	7,534,172	-19.01%	(1,432,601)
9	Grand Total	222,872,621	211,877,166	10,995,455		(2,323,899)
10	Schedule M Timing Difference			10,995,455		
				<u>Proforma Adjustment</u>		
11	Adjustment to River Bend for Louisiana Retail Life					
12	Louisiana Retail River Bend Production Reserve ⁽²⁾			101,591,167		
13	Louisiana Retail Deferred Federal Income Taxes ⁽²⁾			(24,359,530)		

Notes:

⁽¹⁾ Reference AJ35.3-AJ35.4

⁽²⁾ Reference AJ35.9

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment for Louisiana Retail Depreciation Rate Differences

Line No.	Description	Plant Acct	2021 Book Depreciation Expense	Louisiana Retail Depreciation ⁽¹⁾	Pro Forma ⁽²⁾
1	Steam Production	310	-	18	18
2	Steam Production	311	1,946,740	1,947,966	1,226
3	Steam Production LA Contra	311	(1,776)	(2,582)	(806)
4	Steam Production	312	6,784,185	6,731,157	(53,028)
5	Steam Production LA Contra	312	(13,032)	(21,739)	(8,707)
6	Steam Production	314	1,953,686	1,969,897	16,211
7	Steam Production LA Contra	314	(40,349)	(6,366)	33,983
8	Steam Production	315	1,331,616	1,333,275	1,660
9	Steam Production LA Contra	315	(1,145)	(1,145)	(0)
10	Steam Production	316	132,222	128,799	(3,423)
11	Steam Production LA Contra	316	(12)	(12)	(0)
12	Total Steam Production		12,092,135	12,079,269	(12,868)
13	Nuclear Production	320	-	-	-
14	Nuclear Production	321	21,649,612	21,666,586	16,974
15	Nuclear Production LA Contra	321	(86,974)	(87,000)	(27)
16	Nuclear Production	322	13,117,695	13,125,501	7,806
17	Nuclear Production	323	6,584,278	6,567,017	(17,261)
18	Nuclear Production	324	10,381,425	10,377,168	(4,257)
19	Nuclear Production	325	2,295,144	2,306,336	11,191
20	Nuclear Production LA Contra	325	(3,571)	(3,572)	(1)
21	Total Nuclear Production		53,937,611	53,952,036	14,425
22	Other Production	340	-	-	-
23	Other Production	341	2,390,485	2,420,873	30,387
24	Other Production	342	190,321	180,321	0
25	Other Production	343	8,596,135	8,593,507	(2,629)
26	Other Production	344	5,652,569	5,631,550	(21,019)
27	Other Production	345	951,239	936,168	(15,071)
28	Other Production	346	126,018	129,409	3,391
29	Total Other Production		17,906,768	17,901,828	(4,940)
30	Transmission Plant				
31	Land	350.1	-	-	-
32	Easements	350.2	1,350,879	1,399,840	48,961
33	Control House	352	1,672,646	1,898,215	225,570
34	Control House LA Contra	352	(6,805)	(6,841)	(36)
35	Station Equipment	353	21,294,761	21,805,100	510,339
36	Station Equipment LA Contra	353	(19,226)	(19,213)	13
37	Towers and Fixtures	354	1,399,692	1,422,453	22,760
38	Towers and Fixtures LA Contra	354	(23,236)	(28,253)	(5,017)
39	Poles and Fixtures	355	19,831,436	17,484,596	(2,346,840)
40	Poles and Fixtures LA Contra	355	(307,601)	(310,959)	(3,358)
41	Overhead Conductor & Devices	356	9,618,994	9,439,576	(179,418)
42	Overhead Conductor & Devices LA Contra	356	(188,933)	(191,000)	(2,066)
43	Underground Conduit	357	-	4	4
44	Underground Cond & Devices	358	-	445	445
45	Roads and Trails	359	4,542	4,362	(180)
46	Total Transmission		54,627,150	52,898,327	(1,728,823)

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

AJ35.3

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric

For the Test Year Ended December 31, 2021

Adjustment for Louisiana Retail Depreciation Rate Differences

Line No.	Description	Plant Acct	2021 Book Depreciation Expense	Louisiana Retail Depreciation ⁽¹⁾	Pro Forma ⁽²⁾
47	Distribution Plant				
48	Land	360.1	-	-	-
49	Easements	360.2	109,925	109,441	(484)
50	Control House	361	443,290	446,631	3,341
51	Control House LA Contra	361	(1,023)	(1,021)	2
52	Station Equipment	362	6,701,079	6,688,274	(12,805)
53	Station Equipment LA Contra	362	(24,022)	(23,995)	27
54	Poles, Towers, & Fixtures	364	10,543,241	10,974,956	431,715
55	Poles, Towers, & Fixtures LA Contra	364	(1,463,865)	(1,516,961)	(53,096)
56	Overhead Conductor & Devices	365	6,076,523	6,432,632	356,109
57	Overhead Conductor & Devices LA Contra	365	(435,794)	(440,460)	(4,666)
58	Underground Conduit	366	2,239,061	2,220,829	(18,232)
59	Underground Conduit LA Contra	366	(3,422)	(3,422)	(0)
60	Underground Cond & Devices	367	4,596,621	4,575,389	(21,232)
61	Underground Cond & Devices LA Contra	367	(32,471)	(25,791)	6,680
62	Line Transformers	368	14,312,633	14,723,051	410,418
63	Line Transformers LA Contra	368	(1,286,893)	(1,324,166)	(37,273)
64	Overhead Services	369.1	5,174,043	5,236,796	62,754
65	Overhead Services LA Contra	369.1	(288,282)	(288,282)	(0)
66	Underground Services	369.2	4,110,774	4,075,775	(34,999)
67	Underground Services LA Contra	369.2	(21,683)	(21,683)	(0)
68	Meters	370	10,008,790	12,333,954	2,325,164
69	Meters LA Contra	370	-	-	-
70	Inst on Customer Premises	371	3,136,577	3,170,501	33,924
71	Inst on Customer Premises LA Contra	371	(128,754)	(129,237)	(483)
72	Streetlighting and Signal Systems	373	1,112,295	1,126,828	14,533
73	Streetlighting and Signal Systems LA Contra	373	(50,838)	(51,131)	(292)
74	Total Distribution		64,827,806	68,286,910	3,461,104
75	General Plant				
76	Land	389	-	-	-
77	Structures and Improvements	390	1,598,928	1,635,562	36,634
78	Structures and Improvements LA Contra	390	(76,622)	(75,950)	672
79	Office Furniture & Equipment	391.1	63,876	80,418	16,543
80	Computer Equipment	391.2	3,732,373	4,951,075	1,218,701
81	Computer Equipment LA Contra	391.2	-	(320)	(320)
82	Data Handling Equipment	391.3	2,324	285,498	283,174
83	Transportation Equipment	392	3,910	4,402	492
84	Power Operated Equipment	393	6,039	4,882	(1,157)
85	Tools, Shop, and Garage Equipment	394	593,333	600,043	6,710
86	Laboratory Equipment	395	168,905	161,263	(7,642)
87	Power Operated Equipment	396	827	39,397	38,570
88	Communications and Microwave	397	1,999,400	2,142,438	143,038
89	Communications and Microwave LA Contra	397	(3,224)	(3,212)	12
90	Miscellaneous	398	86,409	83,365	(3,043)
91	Total General		8,176,479	9,908,862	1,732,383
92	Intangibles and Other				
93	Intangible	301	7,843,390	7,843,390	-
94	River Bend Abeyed		(7,534,172)	-	7,534,172
95	Total Intangibles and Other		309,218	7,843,390	7,534,172
96	Grand Total		211,877,166	222,872,621	10,995,455

Notes:

⁽¹⁾ Reference AJ35.5-AJ35.8

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

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment for Louisiana Retail Depreciation Rate Differences for asset locations which include a wholesale component in depreciation rates.

Line No.	Description	Plant Acct	Plant in Service As of 12/31/20	Plant in Service As of 12/31/21	Average	Depr Rate	Accrual
1	Big Cajun 2, Unit 3	310.9	115,864	115,864	115,864	N/A	-
2	Big Cajun 2, Unit 3	311	27,716,515	27,766,280	27,741,398	2.466%	684,103
3	Big Cajun 2, Unit 3	312	83,101,942	83,240,804	83,171,373	2.466%	2,051,006
4	Big Cajun 2, Unit 3	314	23,269,779	23,269,779	23,269,779	2.466%	573,833
5	Big Cajun 2, Unit 3	315	17,591,154	17,625,108	17,608,130	2.466%	434,216
6	Big Cajun 2, Unit 3	316	1,823,115	1,840,441	1,831,778	2.466%	45,172
7	Big Cajun 2, Unit 3	Subtotal	153,618,370	153,858,275	153,738,322		3,788,330
8	Nelson G&O Common	310.9	2,171,453	2,170,581	2,171,007	N/A	-
9	Nelson G&O Common	310.2	484	484	484	3.774%	18
10	Nelson G&O Common	311	11,192,412	11,299,675	11,246,043	1.703%	191,520
11	Nelson G&O Common LA Contra	311	(2,612)	(2,612)	(2,612)	1.703%	(44)
12	Nelson G&O Common	312	4,696,253	4,856,209	4,776,231	1.703%	81,339
13	Nelson G&O Common	314	606,182	565,671	585,926	1.703%	9,978
14	Nelson G&O Common	315	1,737,604	1,850,288	1,793,946	1.703%	30,551
15	Nelson G&O Common	316	1,559,827	1,711,436	1,635,631	1.703%	27,855
16	Nelson G&O Common LA Contra	316	(376)	(376)	(376)	1.703%	(6)
17	Nelson G&O Common	Subtotal	21,961,226	22,451,334	22,206,280		341,211
18	Nelson Unit 3	311	-	-	-	3.348%	-
19	Nelson Unit 3 LA Contra	311	(29,764)	(29,764)	(29,764)	3.348%	(996)
20	Nelson Unit 3	312	-	-	-	3.348%	-
21	Nelson Unit 3 LA Contra	312	(13,677)	(13,677)	(13,677)	3.348%	(458)
22	Nelson Unit 3	314	-	-	-	3.348%	-
23	Nelson Unit 3 LA Contra	314	(35,351)	(35,351)	(35,351)	3.348%	(1,184)
24	Nelson Unit 3	315	-	-	-	3.348%	-
25	Nelson Unit 3	316	-	-	-	3.348%	-
26	Nelson Gas & Oil Unit 3	Subtotal	(78,792)	(78,792)	(78,792)		(2,638)
27	Nelson Unit 4	311	31,843	24,084	27,963	2.604%	728
28	Nelson Unit 4 LA Contra	311	(5,717)	(5,717)	(5,717)	2.604%	(149)
29	Nelson Unit 4	312	-	-	-	2.604%	-
30	Nelson Unit 4 LA Contra	312	(16,846)	(16,846)	(16,846)	2.604%	(439)
31	Nelson Unit 4	314	-	-	-	2.604%	-
32	Nelson Unit 4 LA Contra	314	(83,302)	(83,302)	(83,302)	2.604%	(2,169)
33	Nelson Unit 4	315	-	-	-	2.604%	-
34	Nelson Unit 4	316	-	-	-	2.604%	-
35	Nelson Gas & Oil Unit 4	Subtotal	(74,022)	(81,781)	(77,901)		(2,029)
36	Nelson Unit 6	310.9	1,717	1,717	1,717	N/A	-
37	Nelson Unit 6	311	39,623,714	40,630,731	40,127,223	2.429%	974,690
38	Nelson Unit 6 LA Contra	311	(16,425)	(16,425)	(16,425)	2.429%	(399)
39	Nelson Unit 6	312	173,489,468	174,553,102	174,021,285	2.429%	4,226,977
40	Nelson Unit 6 LA Contra	312	(42,037)	(42,037)	(42,037)	2.429%	(1,021)
41	Nelson Unit 6	314	41,577,539	42,566,783	42,072,161	2.429%	1,021,933
42	Nelson Unit 6 LA Contra	314	(17,511)	(17,511)	(17,511)	2.429%	(425)
43	Nelson Unit 6	315	28,928,033	28,800,716	28,864,374	2.429%	701,116
44	Nelson Unit 6	316	2,131,882	2,239,939	2,185,910	2.429%	53,096
45	Nelson Unit 6	Subtotal	285,676,378	288,717,014	287,196,696		6,975,966
46	Willow Glen Common	310.9	-	-	-	N/A	-
47	Willow Glen Common	311	-	-	-	1.631%	-
48	Willow Glen Common	312	-	-	-	1.631%	-
49	Willow Glen Common	314	-	-	-	1.631%	-
50	Willow Glen Common	315	-	-	-	1.631%	-
51	Willow Glen Common	316	-	-	-	1.631%	-
52	Willow Glen Common	Subtotal	-	-	-		-
53	Willow Glen Unit 1	311	-	-	-	2.253%	-
54	Willow Glen Unit 1	312	-	-	-	2.253%	-
55	Willow Glen Unit 1	314	-	-	-	2.253%	-
56	Willow Glen Unit 1	315	-	-	-	2.253%	-
57	Willow Glen Unit 1	316	-	-	-	2.253%	-
58	Willow Glen Unit 1	Subtotal	-	-	-		-

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AJ35.5

Entergy Louisiana, LLC
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AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment for Louisiana Retail Depreciation Rate Differences for asset locations which include a wholesale component in depreciation rates.

Line No.	Description	Plant Acct	Plant in Service As of 12/31/20	Plant in Service As of 12/31/21	Average	Depr Rate	Accrual
59	Willow Glen Unit 2	311	-	-	-	2.993%	-
60	Willow Glen Unit 2	312	-	-	-	2.993%	-
61	Willow Glen Unit 2	314	-	-	-	2.993%	-
62	Willow Glen Unit 2	315	-	-	-	2.993%	-
63	Willow Glen Unit 2	Subtotal	-	-	-		-
64	Willow Glen Unit 3	311	-	-	-	2.434%	-
65	Willow Glen Unit 3	312	-	-	-	2.434%	-
66	Willow Glen Unit 3	314	-	-	-	2.434%	-
67	Willow Glen Unit 3	315	-	-	-	2.434%	-
68	Willow Glen Unit 3	316	-	-	-	2.434%	-
69	Willow Glen Unit 3	Subtotal	-	-	-		-
70	Willow Glen Unit 4	311	-	-	-	2.842%	-
71	Willow Glen Unit 4	312	-	-	-	2.842%	-
72	Willow Glen Unit 4	314	-	-	-	2.842%	-
73	Willow Glen Unit 4	315	-	-	-	2.842%	-
74	Willow Glen Unit 4	316	-	-	-	2.842%	-
75	Willow Glen Unit 4	Subtotal	-	-	-		-
76	Willow Glen Unit 5	311	-	-	-	2.392%	-
77	Willow Glen Unit 5	312	-	-	-	2.392%	-
78	Willow Glen Unit 5	314	-	-	-	2.392%	-
79	Willow Glen Unit 5	315	-	-	-	2.392%	-
80	Willow Glen Unit 5	316	-	-	-	2.392%	-
81	Willow Glen Unit 5	Subtotal	-	-	-		-
82	Lewis Creek Common LA Contra	311	(4,274)	(4,274)	(4,274)	2.790%	(119)
83	Lewis Creek Common	Subtotal	(4,274)	(4,274)	(4,274)		(119)
84	Sabine Common LA Contra	311	(403)	(403)	(403)	2.001%	(8)
85	Sabine Common LA Contra	316	(283)	(283)	(283)	2.001%	(6)
86	Sabine Common	Subtotal	(687)	(687)	(687)		(14)
87	Sabine Unit 1 LA Contra	311	(18,890)	(18,890)	(18,890)	4.586%	(866)
88	Sabine Unit 1 LA Contra	312	(170,238)	(170,238)	(170,238)	4.586%	(7,807)
89	Sabine Unit 1	Subtotal	(189,128)	(189,128)	(189,128)		(8,673)
90	Sabine Unit 2 LA Contra	312	(178,714)	(178,714)	(178,714)	4.387%	(7,840)
91	Sabine Unit 2	Subtotal	(178,714)	(178,714)	(178,714)		(7,840)
92	Sabine Unit 3 LA Contra	312	(73,688)	(73,688)	(73,688)	5.664%	(4,174)
93	Sabine Unit 3	Subtotal	(73,688)	(73,688)	(73,688)		(4,174)
94	Sabine Unit 4 LA Contra	315	(33,110)	(33,110)	(33,110)	3.458%	(1,145)
95	Sabine Unit 4	Subtotal	(33,110)	(33,110)	(33,110)		(1,145)
96	Sabine Unit 5 LA Contra	314	(102,488)	(102,488)	(102,488)	2.525%	(2,588)
97	Sabine Unit 5 LA Contra	315	(5)	(5)	(5)	2.525%	(0)
98	Sabine Unit 5	Subtotal	(102,493)	(102,493)	(102,493)		(2,588)
99	La. Station No. 2	311	4,095,024	4,095,024	4,095,024	2.367%	96,925
100	La. Station No. 2	312	14,131,722	14,131,722	14,131,722	2.631%	371,835
101	La. Station No. 2	314	12,455,343	12,455,343	12,455,343	2.924%	364,153
102	La. Station No. 2	315	6,118,718	6,118,718	6,118,718	2.736%	167,392
103	La. Station No. 2	316	120,925	120,925	120,925	2.214%	2,677
104	La. Station No. 2	Subtotal	36,921,733	36,921,733	36,921,733		1,602,982

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

AJ35.6

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment for Louisiana Retail Depreciation Rate Differences for asset locations which include a wholesale component in depreciation rates.

Line No.	Description	Plant Acct	Plant In Service As of 12/31/20	Plant In Service As of 12/31/21	Average	Depr Rate	Accrual
105	River Bend Nuclear Station	320	8,506,358	8,506,358	8,506,358	N/A	-
106	River Bend Nuclear Station	321	1,469,849,551	1,471,085,690	1,470,467,621	1.473%	21,666,586
107	River Bend Nuclear Station LA Contra	321	(5,904,532)	(5,904,532)	(5,904,532)	1.473%	(87,000)
108	River Bend Nuclear Station	322	884,311,048	897,291,695	890,801,371	1.473%	13,125,501
109	River Bend Nuclear Station	323	442,465,863	448,914,674	445,690,269	1.473%	6,567,017
110	River Bend Nuclear Station	324	690,026,019	718,529,044	704,277,532	1.473%	10,377,168
111	River Bend Nuclear Station	325	153,402,741	159,649,964	156,526,352	1.473%	2,306,336
112	River Bend Nuclear Station LA Contra	325	(242,435)	(242,435)	(242,435)	1.473%	(3,572)
113	River Bend Nuclear Station	Subtotal	3,642,414,612	3,697,830,458	3,670,122,535		53,952,036
114	Calcasieu Station	340	618,502	618,502	618,502	N/A	-
115	Calcasieu Station	341	642,758	659,988	651,378	2.720%	17,717
116	Calcasieu Station	343	11,659,517	11,664,994	11,662,256	2.720%	317,213
117	Calcasieu Station - Purchase Price Adjustment	344	51,384,894	51,384,894	51,384,894	N/A	-
118	Calcasieu Station	344	58,480,155	64,862,790	61,671,472	2.720%	1,677,464
119	Calcasieu Station	345	1,964,789	1,967,812	1,966,300	2.720%	53,483
120	Calcasieu Station	346	2,246,429	2,245,302	2,245,866	2.720%	61,088
121	Calcasieu Station	Subtotal	126,997,044	133,404,293	130,200,669		2,126,966
122	Ouachita Station	340	166,405	166,405	166,405	N/A	-
123	Ouachita Station - Purchase Price Adjustment	341	71,392,950	71,392,950	71,392,950	N/A	-
124	Ouachita Station	341	8,376,656	8,706,522	8,541,589	3.120%	266,498
125	Ouachita Station	342	2,343,103	2,343,103	2,343,103	3.120%	73,105
126	Ouachita Station	343	10,368,587	10,538,580	10,453,573	3.120%	326,151
127	Ouachita Station	344	55,968,155	55,968,155	55,968,155	3.120%	1,746,206
128	Ouachita Station	345	1,314,466	2,116,346	1,715,406	3.120%	53,521
129	Ouachita Station	346	1,039,705	1,257,327	1,148,516	3.120%	35,834
130	Ouachita Station	Subtotal	150,970,007	152,489,389	151,729,698		2,501,315
131	Union Power	340	5,179,960	5,179,960	5,179,960	0.000%	-
132	Union Power Acquisition Adjustment	341	181,212,342	181,212,342	181,212,342	0.000%	-
133	Union Power	341	67,668,873	69,296,370	68,482,621	3.120%	2,136,658
134	Union Power	342	3,756,932	3,756,932	3,756,932	3.120%	117,216
135	Union Power	343	252,600,245	257,024,230	254,812,237	3.120%	7,950,142
136	Union Power	344	70,610,305	70,920,453	70,765,379	3.120%	2,207,860
137	Union Power	345	24,328,330	28,823,235	26,575,782	3.120%	829,164
138	Union Power	346	1,041,259	1,041,259	1,041,259	3.120%	32,487
139	Union Power	Subtotal	606,398,245	617,254,781	611,826,513		13,273,547
140	Transmission Plant:						
141	Land	350.1	24,947,734	30,727,633	27,837,684	N/A	-
142	Easements	350.2	74,844,191	83,256,672	79,050,431	1.380%	1,090,896
143	Easements	350.3	21,016,008	23,758,535	22,387,271	1.380%	308,944
144	Control House	352	118,371,284	96,116,335	107,243,809	1.770%	1,898,215
145	Control House LA Contra	352	(386,480)	(386,480)	(386,480)	1.770%	(6,841)
146	Station Equipment	353	1,088,904,617	1,080,757,118	1,084,830,868	2.010%	21,805,100
147	Station Equipment LA Contra	353	(955,870)	(955,870)	(955,870)	2.010%	(19,213)
148	Towers and Fixtures	354	81,272,231	81,293,781	81,283,006	1.750%	1,422,453
149	Towers and Fixtures LA Contra	354	(1,614,429)	(1,614,429)	(1,614,429)	1.750%	(28,253)
150	Poles and Fixtures	355	691,534,984	771,611,147	731,573,066	2.390%	17,484,596
151	Poles and Fixtures LA Contra	355	(13,010,842)	(13,010,842)	(13,010,842)	2.390%	(310,959)
152	Overhead Conductor & Devices	356.1	432,654,527	458,627,576	445,641,051	1.820%	8,110,667
153	Overhead Conductor & Devices	356.2	9,353,315	9,353,315	9,353,315	1.820%	170,230
154	Overhead Conductor & Devices	356.3	63,769,633	63,557,683	63,663,658	1.820%	1,158,679
155	Overhead Conductor & Devices LA Contra	356.1	(10,533,142)	(10,455,859)	(10,494,500)	1.820%	(191,000)
156	Underground Conduit	357	7,849	7,849	7,849	0.051%	4
157	Underground Cond & Devices	358	247,197	247,197	247,197	0.180%	445
158	Roads and Trails	359	1,038,503	1,038,503	1,038,503	0.420%	4,362
159	Total Transmission	Subtotal	2,581,461,312	2,673,929,865	2,627,695,588		52,898,327

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

AJ35.7

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment for Louisiana Retail Depreciation Rate Differences for asset locations which include a wholesale component in depreciation rates.

Line No.	Description	Plant Acct	Plant In Service As of 12/31/20	Plant In Service As of 12/31/21	Average	Depr Rate	Accrual
160	Distribution Plant:						
161	Land	360.1	9,158,742	10,958,777	10,058,760	N/A	-
162	Easements	360.2	5,161,873	5,162,748	5,162,310	2.120%	109,441
163	Control House	361	30,762,124	31,270,000	31,016,062	1.440%	446,631
164	Control House LA Contra	361	(70,873)	(70,873)	(70,873)	1.440%	(1,021)
165	Station Equipment	362	326,893,027	352,119,551	339,506,289	1.970%	6,688,274
166	Station Equipment LA Contra	362	(1,218,040)	(1,218,040)	(1,218,040)	1.970%	(23,995)
167	Poles, Towers, & Fixtures	364	324,245,858	417,305,217	370,775,537	2.960%	10,974,956
168	Poles, Towers, & Fixtures LA Contra	364	(51,418,700)	(51,078,655)	(51,248,678)	2.960%	(1,516,961)
169	Overhead Conductor & Devices	365.1	335,926,491	415,945,015	375,935,753	1.600%	6,014,972
170	Cost of Clearing ROW	365.3	25,112,180	27,095,335	26,103,758	1.600%	417,660
171	Overhead Conductor & Devices LA Contra	365.1	(27,827,944)	(27,229,569)	(27,528,756)	1.600%	(440,460)
172	Underground Conduit	366	139,969,915	148,449,482	144,209,699	1.540%	2,220,829
173	Underground Conduit LA Contra	366	(222,230)	(222,203)	(222,217)	1.540%	(3,422)
174	Underground Cond & Devices	367	170,386,095	184,295,231	177,340,663	2.580%	4,575,389
175	Underground Cond & Devices LA Contra	367	(1,001,313)	(998,008)	(999,660)	2.580%	(25,791)
176	Line Transformers	368	600,696,654	674,026,362	637,361,508	2.310%	14,723,051
177	Line Transformers LA Contra	368	(57,538,488)	(57,107,904)	(57,323,196)	2.310%	(1,324,166)
178	Overhead Services	369.1	177,968,160	188,241,383	183,104,772	2.860%	5,236,796
179	Overhead Services LA Contra	369.1	(10,079,785)	(10,079,777)	(10,079,781)	2.860%	(288,282)
180	Underground Services	369.2	137,724,229	147,294,971	142,509,600	2.860%	4,075,775
181	Underground Services LA Contra	369.2	(758,143)	(758,143)	(758,143)	2.860%	(21,683)
182	Meters	370	159,241,959	210,591,731	184,916,845	6.670%	12,333,954
183	Meters-Customer	370	-	-	-	2.760%	-
184	Meters-Substation	370	-	-	-	2.760%	-
185	Meters-Smart	370	-	-	-	2.760%	-
186	Meters-Customer LA Contra	370	-	-	-	2.760%	-
187	Inst on Customer Premises	371	119,027,800	127,703,811	123,365,805	2.570%	3,170,501
188	Inst on Customer Premises LA Contra	371	(5,050,955)	(5,008,361)	(5,028,658)	2.570%	(129,237)
189	Streetlighting and Signal Systems	373	100,027,766	112,581,357	106,304,561	1.060%	1,126,828
190	Streetlighting and Signal Systems LA Contra	373	(4,828,139)	(4,819,162)	(4,823,650)	1.060%	(51,131)
191	Non Roadway Lighting	373.2	(13,994)	(9,177)	(11,585)	0.000%	-
192	Total Distribution	Subtotal	2,502,274,270	2,894,443,099	2,698,358,684		68,288,910
193	Regional Transmission and Market Operations:						
194	Computer Hardware	382	-	-	-	N/A	-
195	Computer Software	383	-	-	-	N/A	-
196	Total Regional Transmission and Market Operations	Subtotal	-	-	-		-
197	General Plant:						
198	Land	389	3,247,571	2,729,508	2,988,539	N/A	-
199	Structures and Improvements	390	67,851,457	77,531,857	72,691,657	2.250%	1,635,562
200	Structures and Improvements LA Contra	390	(3,375,557)	(3,375,557)	(3,375,557)	2.250%	(75,950)
201	Office Furniture & Equipment	391.1	1,408,993	2,263,074	1,836,034	4.380%	80,418
202	Computer Equipment	391.2	17,368,426	32,124,320	24,755,373	20.000%	4,951,075
203	Computer Equipment LA Contra	391.2	(1,601)	(1,601)	(1,601)	20.000%	(320)
204	Data Handling Equipment	391.3	1,903,320	1,903,320	1,903,320	15.000%	285,498
205	Transportation Equipment	392	41,281	442,478	241,880	1.820%	4,402
206	Power Operated Equipment	393	95,403	134,888	115,146	4.240%	4,882
207	Tools, Shop, and Garage Equipment	394	8,578,251	9,096,067	8,837,159	6.790%	600,043
208	Laboratory Equipment	395	3,311,364	3,311,364	3,311,364	4.870%	161,263
209	Power Operated Equipment	396	704,157	765,889	735,023	5.360%	39,397
210	Misc. Communications	397.1	16,953,076	20,797,518	18,875,297	5.930%	1,119,305
211	Communications and Microwave	397.2	16,384,835	18,122,176	17,253,505	5.930%	1,023,133
212	Misc. Communications LA Contra	397.1	-	-	-	5.930%	-
213	Communications and Microwave LA Contra	397.2	(54,169)	(54,169)	(54,169)	5.930%	(3,212)
214	Miscellaneous	398	1,803,028	1,798,066	1,800,547	4.630%	83,365
215	Total General Plant	Subtotal	136,237,834	167,589,194	151,913,514		9,908,862
216	Intangible		325,421,655	271,502,631	298,462,143	NA	7,843,390
217	Total Intangibles and Other	Subtotal	325,421,655	271,502,631	298,462,143		7,843,390
218	Grand Total		10,569,617,778	11,109,649,399	10,839,633,588		222,872,621

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

AJ35.8

Entergy Louisiana, LLC
Formula Rate Plan
AJ35 Depreciation Adjustment
Electric

For the Test Year Ended December 31, 2021

Adjustment for Louisiana Retail Depreciation Rate Differences

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

Notes:

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

Entergy Louisiana, LLC
Formula Rate Plan
AJ36 Westinghouse Credits Adjustment
Electric
For the Test Year Ended December 31, 2021

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

Line No.	Account and Description	Amount
1	456WHC: Westinghouse Credits	(1,304,007)
2	Total	(1,304,007)

Entergy Louisiana, LLC
Formula Rate Plan
AJ37 Gas and Steam Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment to remove costs associated with Gas and Steam operations.

Line No	Account and Description	Amount
1	101000: Plant In Service ⁽²⁾	700,737
2	107000: Constr. Work In Progress ⁽²⁾	(4)
3	108220: Rwp - Removal Cost ⁽²⁾	4
4	154PAS: General Inventory-Passport ⁽¹⁾	(1,457,352)
5	163000: Stores Expenses Undistributed ⁽¹⁾	(2,043,478)
6	165000: Prepayments ⁽¹⁾	(1,382,231)
7	165100: Prepaid Insurance ⁽¹⁾	(1,085,666)
8	165201: Pp Tax-Hwy Use Tax ⁽¹⁾	507
9	165400: Prepaid Ins Directors&Officers ⁽¹⁾	(19,276)
10	165730: Pp Tax-Lic-Occup ⁽²⁾	(252)
11	165C01: PPD Long Term Cloud Prepays ⁽¹⁾	32,967
12	165U39: Prepaid Life Insurance Kidco ⁽¹⁾	(9,767)
13	228100: Accum Prov For Prop Insurance ⁽²⁾	214
14	228400: Acc Misc-Operating Prov ⁽²⁾	6,478
15	235001: Customer Deposits (Active) ⁽¹⁾	1,620,747
16	Subtotal RATE BASE	(3,636,371)
17	4031AM: Deprec Exp billed from Serv Co ⁽²⁾	3,323
18	408110: Employment Taxes ⁽²⁾	2,214
19	901000: Supervision ⁽²⁾	28,989
20	902000: Meter Reading Expenses ⁽²⁾	(586,484)
21	903001: Customer Records ⁽²⁾	(29)
22	907000: Supervision ⁽²⁾	759
23	908000: Customer Assistance Expenses ⁽²⁾	445
24	910000: Msc Cust Ser & Information Ex ⁽²⁾	3,412
25	913000: Advertising Expense ⁽²⁾	(459)
26	916000: Miscellaneous Sales Expenses ⁽²⁾	3,810
27	920000: Adm & General Salaries ⁽²⁾	22,459
28	921000: Office Supplies And Expenses ⁽²⁾	235
29	923000: Outside Services Employed ⁽²⁾	34,731
30	924000: Property Insurance Expense ⁽²⁾	(54,307)
31	925000: Injuries & Damages Expense ⁽²⁾	(12,258)
32	926000: Employee Pension & Benefits ⁽²⁾	9,241
33	926NS1: ASC 715 NSC - Emp Pens & Ben ⁽²⁾	4,785
34	930100: General Advertising Expenses ⁽²⁾	9
35	930200: Miscellaneous General Expense ⁽²⁾	1,772
36	935000: Maintenance Of General Plant ⁽²⁾	127
37	COSADJ: Interest Exp on Customer Dep ⁽¹⁾	(81,037)
38	Subtotal OPERATING INCOME	(618,263)

Notes:

⁽¹⁾Reference AJ37.2

⁽²⁾Reference AJ37.3

Entergy Louisiana, LLC
Formula Rate Plan
AJ37 Gas and Steam Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment to remove costs associated with Gas and Steam operations.

Calculation of Gas and Steam Costs To Remove	Amount
<u>Prepayments:</u>	
FERC Account 165 - 13 Month average balance for the period ending this test year	36,221,213
FERC Account 165 - 13 Month average balance for the period ending this test year	<u>33,757,747</u>
	<u>2,463,466</u>
 By Account 165000	(1,382,231)
165100	(1,085,666)
165201	507
165400	(19,276)
165U39	(9,767)
165C01	32,967
	<u>-</u>
	<u>(2,463,466)</u>
 <u>Materials and Supplies</u>	
FERC Account 154 - 13 Month average balance for the period ending this test year	
Exclude Materials and Supplies subject to carrying	
charges billed to NISCO - 154PAS	(1,457,352)
FERC Account 163 - 13 Month average balance for the period ending this test year	
Adjust Stores Expense Undistributed to reflect proper level	(2,043,478)
Total amount of adjustment to the Materials and Supplies	
13 month average balance for the period ending this test year	<u>(3,500,829)</u>
 <u>Louisiana Customer Deposits</u>	
FERC Account 235001 -Beginning Ending Average	(151,654,527)
Exclude Gas Department Customer Deposits at	-1.07%
Total Amount of adjustment to Louisiana Customer Deposits	
at Year End Account 235001	<u>1,620,747</u>
 Total Adjustment to Rate Base to Exclude Gas and Steam	<u>(4,343,548)</u>
 Interest on Louisiana Customer Deposits	
Adjustment to Louisiana Customer Deposits	(1,620,747)
Interest on Louisiana Customer Deposits	5.00%
Adj to Louisiana Customer Deposits Interest Account 923000	<u>(81,037)</u>
 Total Adjustment to O&M to exclude Gas and Steam	<u>(81,037)</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ37 Gas and Steam Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment to remove costs associated with Gas and Steam operations.

Line No.	Account and Description	Product	Dec - 2021
1	101000: Plant In Service	E	700,737
2	107000: Constr. Work In Progress	E	(4)
3	108220: Rwp - Removal Cost	E	4
4	165730: Pp Tax-Lic-Occup	E	(252)
5	228100: Accum Prov For Prop Insurance	E	214
6	228400: Acc Misc-Operating Prov	E	6,478
7		Subtotal RATE BASE	707,177
8	4031AM: Deprec Exp billed from Serv Co	E	3,323
9	408110: Employment Taxes	E	2,214
10	901000: Supervision	E	28,989
11	902000: Meter Reading Expenses	E	(586,484)
12	903001: Customer Records	E	(29)
13	907000: Supervision	E	759
14	908000: Customer Assistance Expenses	E	445
15	910000: Misc Cust Ser & Information Ex	E	3,412
16	913000: Advertising Expense	E	(459)
17	916000: Miscellaneous Sales Expenses	E	3,810
18	920000: Adm & General Salaries	E	22,459
19	921000: Office Supplies And Expenses	E	235
20	923000: Outside Services Employed	E	34,731
21	924000: Property Insurance Expense	E	(54,307)
22	925000: Injuries & Damages Expense	E	(12,258)
23	926000: Employee Pension & Benefits	E	9,241
24	926NS1: ASC 715 NSC - Emp Pens & Ben	E	4,785
25	930100: General Advertising Expenses	E	9
26	930200: Miscellaneous General Expense	E	1,772
27	935000: Maintenance Of General Plant	E	127
28		Subtotal OPERATING INCOME	(537,226)

Entergy Louisiana, LLC
Formula Rate Plan,
AJ38 Plant Held for Future Use Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment for Plant Held for Future Use.

Line No.	Account and Description	Amount
1	1050AM: Plant Held For Future Use	(1,082,682)
2	1080AM: Accumulated Provision for Depreciation	207
3	Total Rate Base Adjustment	<u>(1,082,475)</u>
4	408142: Taxes Other Than Income - Ad Valorem Tax ⁽¹⁾	(10,772)
5	Total Operating Expenses Adjustment	<u>(10,772)</u>

Notes:

⁽¹⁾ Reference AJ38.2

Entergy Louisiana, LLC
Formula Rate Plan
AJ38 Plant Held for Future Use Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment for Plant Held for Future Use.

Line No.	Account and Description	Amount
1	1050AM: Plant Held For Future Use	(1,082,682)
2	Assessment Ratio	10%
3	Assessed Value	(108,268)
4	Effective Tax Rate	9.95%
5	408142: Taxes Other Than Income - Ad Valorem Tax	(10,772)
6	Total Ad Valorem Tax	(10,772)

Entergy Louisiana, LLC
Formula Rate Plan
AJ39 Miscellaneous
Electric
For the Test Year Ended December 31, 2021

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

Line No.	Account and Description	Amount
1	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	182,075,825
2	Sub-Total PRODUCTION ACCUMULATED DEPRECIATION	182,075,825
3	4471NR: Sales For Resale Assoc-30% Rb ⁽²⁾	(37,455,567)
4	Sub-Total SALES REVENUES	(37,455,567)
5	5181NR: River Bend Fuel Burn-Rb Nonreg ⁽³⁾	(12,577,775)
6	5183NR: Daily Lease Charges - Non Reg ⁽³⁾	(626,044)
7	5185NR: Nuclear Dry Cask Strg-RBnonreg ⁽³⁾	1,547,692
8	Sub-Total OPERATION & MAINTENANCE EXPENSE	(11,656,126)

Notes:

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

⁽²⁾ Reference RV 1.1

⁽³⁾ Reference EX 1.1

Entergy Louisiana, LLC
Formula Rate Plan
AJ41 New Nuclear
Electric
For the Test Year Ended December 31, 2021

Adjustment to record amortization of New Nuclear costs.

Line No.	Account and Description	Amount
1	407365: Reg Debit-RB3/GG3 Amtz	-
2	Total New Nuclear Adjustment	-

Entergy Louisiana, LLC
Formula Rate Plan
AJ42 Outside Right of Way (OROW) Amortization
Electric
For the Test Year Ended December 31, 2021

Adjustment to amortize deferred Outside Right of Way (OROW) Vegetation Management costs including carrying costs at the applicable WACC.

Line No.	Account and Description	Amount
1	566000: Misc. Transmission Expenses	11,324
2	568000: Maint. Supervision & Engineer	11,629
3	571000: Maint Of Overhead Lines	525,965
4	593000: Maintenance Of Overhead Lines	697,984
5	926000: Employee Pension & Benefits	257
6	926NS1: ASC 715 NSC - Emp Pens & Ben	69
7	Subtotal OPERATION & MAINTENANCE EXPENSE	1,247,227
8	408110: Employment Taxes	132
9	Subtotal TAXES OTHER THAN INCOME	132
10	Total	1,247,359

Entergy Louisiana, LLC
Formula Rate Plan
AJ43 Contingent Customer Credit Adjustment
Electric
For the Test Year Ended December 31, 2021

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

Line No.	Account and Description	Amount
1	283903: Nuclear Decommissioning Liability FED	45,800,513
2	283904: Nuclear Decommissioning Liability ST	16,334,186
3	Total Rate Base Adjustment	<u>62,134,699</u>

Notes:

⁽¹⁾ Reference Docket No. U-33244

Entergy Louisiana, LLC
Formula Rate Plan
AJ43 Contingent Customer Credit Adjustment
Electric
For the Test Year Ended December 31, 2021

Line No.	Account ⁽¹⁾	12/31/20	12/31/21	Beg/End Avg Amount
1	283903: Nuclear Decommissioning Liability FED	(45,759,596)	(45,841,430)	(45,800,513)
2	283904: Nuclear Decommissioning Liability ST	(14,968,977)	(17,699,394)	(16,334,186)
3	Decommissioning ADIT	<u>(60,728,574)</u>	<u>(63,540,824)</u>	<u>(62,134,699)</u>

Notes:

⁽¹⁾ Reference AJ04A

Entergy Louisiana, LLC
Formula Rate Plan
AJ43 Contingent Customer Credit Adjustment
Electric
For the Test Year Ended December 31, 2021

Calculation of Customer Contingent Credit - Decommissioning ADIT Liability

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>2021 Amount</u>
1	Earned Rate of Return on Common Equity	FRP Attach. F Line 1	8.33%
2	Equity Ratio	FRP Attach. F Line 24	49.41%
3	LPSC Retail Rate Base	FRP Attach. F Line 25	14,297,618,215
4	Mid-Point Rate of Return on Equity	FRP Attach. F Line 2	9.50%
5	Mid-Point Return on Common Equity	Line 4 * line 2 * Line 3	671,113,230
6	Unrecovered Guaranteed Credits	\$55 M - Recovery	55,000,000
7	Decommissioning ADIT	General Ledger	63,540,824
8	Benchmark Rate of Return	FRP Attach. D Col. D Line 6	6.62%
9	Revenue Conversion Factor	FRP Attach. F Line 26	1.383286117
10	Revenue Requirement of Decommissioning ADIT	(Line 7 * Line 8) * Line 9	5,815,406
11	Revenue Requirement of ROE Deficiency	((Line 4 - Line 1) * Line 3 * Line 2) * Line 9	114,175,949
12	Contingent Credit	Line 10 - Line 6 (cannot be negative)	-

Entergy Louisiana, LLC
Formula Rate Plan
AJ44 Tax Rate Change Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment to include prospective state tax rate change effects outside the bandwidth calculation within the Evaluation Period.

Line No.	Description	Dec - 2021 ⁽¹⁾
1	Total Prospective State Tax Rate Change Effect Adjustment	<u>(10,107,981)</u>

Notes:

⁽¹⁾ Reference Attachment H, page 8.4

Entergy Louisiana, LLC
Formula Rate Plan
AJ45 MISO Cost Recovery Adjustment
Electric
For the Test Year Ended December 31, 2021

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

Line No.	Account and Description	Amount
1	456003: MISO Mkt Sch 11 Wholesale Dist	(1,972,500)
2	456136: MISO Sch 7 Firm PTP - ST	(412,265)
3	456137: MISO Sch 7 Firm PTP - LT	(9,266,462)
4	456138: MISO Sch 8 Non-firm	(1,819,887)
5	456139: MISO Sch 9 Network	(72,670,595)
6	456142: MISO Sch 42 Int/AFUDC Amort	61,596
7	456TPZ: ELL Receipts- TPZ Settlement	(2,200,000)
8	457131: MISO Sch 1 Sched/Sys Ctrl/Disp	(1,550,531)
9	457132: MISO Sch 2 Reactive	(23,504,735)
10	Subtotal REVENUES	(113,335,380)
11	555015: MISO Schedule 24 Admin	(878,266)
12	561410: MISO Schedule 10 Admin	(18,054,684)
13	5618BB: MISO Schedule BB	(420,734)
14	565000: Transmission Of Electric	(3,094,097)
15	565S26: MISO Schedule 26 Expense	(44,890)
16	565S33: MISO Schedule 33 Expense	(3,771)
17	565S41: MISO SC41 EXP	(976)
18	565SC1: MISO SCH 1 EXP	(68,543)
19	565SC2: MISO SCH 2 Expense	(22,575,478)
20	565SC9: MISO Schedule 9 Expense	(2,448,344)
21	575700: MISO Market Admin Charges	(9,805,315)
22	923000: Outside Services Employed	(19,400)
23	928000: Regulatory Commission Expense	(1,265,902)
24	Subtotal OPERATING EXPENSES	(58,680,401)

Entergy Louisiana, LLC
Formula Rate Plan
AJ46 Environmental Costs
Electric
For the Test Year Ended December 31, 2021

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

Line No.	Account and Description	Amount
1	447114: Resource Plan Rev - Non JSP	(347)
2	447115: Resource Plan Rev - Affiliated	(1,111)
3	Total	<u>(1,458)</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ48 DOE Awards
Electric
For the Test Year Ended December 31, 2021

Adjust O&M for the impact of receipt of River Bend DOE Awards and to recognize the distribution of awards to customers outside of the bandwidth in addition to an adjustment related to WF3 & GG DOE Turnaround.

Line No.	Account	Amount
1	254000: Reg. Liab. DOE Awards ⁽¹⁾	(779,310)
2	Total Award Outside of Bandwidth	(779,310)
3	4031AM: Deprec Exp billed from Serv Co	-
4	407403: Regulatory Credits	677,527
5	408110: Employment Taxes	-
6	517000: Operation, Supervision & Engr	-
7	519000: Coolants And Water	-
8	520000: Steam Expenses	1,886,993
9	524000: Misc. Nuclear Power Expenses	757,908
10	525000: Rents - Nuclear Generation	-
11	528000: Maint Supervision & Engr	-
12	529000: Maintenance Of Structures	-
13	530000: Maint Of Reactor Plant Equip	-
14	531000: Maintenance Of Electric Plant	-
15	532000: Maint Of Misc Nuclear Plant	-
16	555200: Purch Power-Entergy-Affiliates	-
17	926000: Employee Pension & Benefits	-
18	Total	3,322,427

Notes

¹ Included on line 31, Attachment F, Section 4.

Entergy Louisiana, LLC
Formula Rate Plan
AJ48 DOE Awards
Electric
For the Test Year Ended December 31, 2021

Adjust O&M for the impact of receipt of River Bend DOE Awards and to recognize the distribution of awards to customers outside of the bandwidth.

Line No.	Account	Amount
1	254000: Reg. Liab. DOE Awards ⁽¹⁾	(779,310)
2	Total Award Outside of Bandwidth	(779,310)
3	4031AM: Deprec Exp billed from Serv Co	-
4	407403: Regulatory Credits	-
5	408110: Employment Taxes	-
6	517000: Operation, Supervision & Engr	-
7	519000: Coolants And Water	-
8	520000: Steam Expenses	1,886,993
9	524000: Misc. Nuclear Power Expenses	757,908
10	525000: Rents - Nuclear Generation	-
11	528000: Maint Supervision & Engr	-
12	529000: Maintenance Of Structures	-
13	530000: Maint Of Reactor Plant Equip	-
14	531000: Maintenance Of Electric Plant	-
15	532000: Maint Of Misc Nuclear Plant	-
16	555200: Purch Power-Entergy-Affiliates	-
17	926000: Employee Pension & Benefits	-
18	Total	2,644,900

Notes

¹ Included on line 31, Attachment F, Section 4.

Entergy Louisiana, LLC
Formula Rate Plan
AJ48 DOE Awards
Electric
For the Test Year Ended December 31, 2021

Adjustment related to WF3 & GG DOE Turnaround

Line No.	Account	WF3 Turnaround	GG Turnaround	Total Turnaround
1	407403: Regulatory Credits	547,009	130,518	677,527
2	Total	547,009	130,518	677,527

Entergy Louisiana, LLC
Formula Rate Plan
AJ49 Business Combination CTABs
Electric
For the Test Year Ended December 31, 2021

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

Line No.	Account and Description	Amount
1	407403: Regulatory Credits	28,549
2	923000: Outside Services Employed	1,491,654
3	928000: Regulatory Commission Expense	93,694
4	930200: Miscellaneous General Expense	8,055
5	Total	<u>1,621,952</u>

Entergy Louisiana, LLC
Formula Rate Plan
AJ50 Energy Efficiency Programs
Electric
For the Test Year Ended December 31, 2021

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

Line No.	Account and Description	Amount
1	4031AM: Deprec Exp billed from Serv Co	(1,928)
2	408110: Employment Taxes	(8,675)
3	506000: Misc Steam Power Expenses	(1,158)
4	588000: Misc Distribution Expense	(1,157)
5	908000: Customer Assistance Expenses	(13,575,974)
6	920000: Adm & General Salaries	(8,313)
7	921000: Office Supplies And Expenses	(174)
8	926000: Employee Pension & Benefits	(41,424)
9	926NS1: ASC 715 NSC - Emp Pens & Ben	(18,274)
10	928000: Regulatory Commission Expense	(605,161)
11	Total	<u>(14,262,237)</u>

Entergy Louisiana, LLC
Formula Rate Plan
A54 River Bend Refueling Maintenance Cost Adjustment
Electric
For the Test Year Ended December 31, 2021

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

Line No.	Account & Description	Amount
1	Account 174104 Beginning Ending Average Balance for River Bend ⁽¹⁾	17,975,655
2		
3	<u>Refueling Maintenance Cost Adjustment:</u>	
4		
5	Cost of Last River Bend Refueling Outage	42,289,355
6	Percentage of Costs allowed in rate base	50.00%
7	Amount recoverable in rate base, before taxes	21,144,678
8		
9	Effective tax rate ⁽²⁾	26.93%
10	Amount recoverable in rate base, net of taxes	15,451,473
11		
12	Total RB RF Maint Cost Rate Base Adjustment	(2,524,182)
13	Less: 30% Non-Regulated	757,254
14	Less: DAP @ 21.4317%	378,683
15	Total River Bend Refueling Maintenance Cost Adjustment	(1,388,245)
16		

Notes:

⁽¹⁾ Reference RB 19.1

⁽²⁾ Reference MD 1