

11. 35862- (3)

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ03A Income Tax Reform Adjustment
Gas
For the Test Year Ended September 30, 2020

This adjustment is to reclass the amortization of Protected Excess ADIT to outside of the bandwidth mechanism in order to flow back the full amount to customers.

Line No.	Line Description	Account and Description	Amount
1	LIBERALIZED DEPRECIATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	266,060
2	NOL Protected Excess Fed	410101: Prov Defer Inc Taxes-Util-Fed	(77,489)
3		Total	188,571

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A1 Wage and Salary Annualization
Gas
For the Test Year Ended September 30, 2020

Annualize wage, salary and benefit levels in effect at the end of the evaluation period.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMD870: 870 OPERATION SUPERVISION & ENG	870000: Operation Supervision & Eng	562
2	OMD871: 871 DISTRIBUTION LOAD DISPATCHING	871000: Distribution Load Dispatching	290
3	OMD874: 874 MAINS & SERVICES EXPENSE	874000: Mains & Services Expense	2,533
4	OMD877: 877 MEAS & REG STAT EXP - CITY GATE CHK	877000: Meas &Reg Sta Exp-Cty Gate Chk	288
5	OMD878: 878 METER & HOUSE REGULATOR EXP	878000: Meter & House Regulator Expens	1,404
6	OMD879: 879 CUSTOMER INSTALLATIONS EXP	879000: Customer Installations Expense	883
7	OMD880: 880 OTHER EXPENSES	880000: Other Expenses	192
8	OMD885: 885 MAINTENANCE SUPERVISION & ENG	885000: Maint Supervision & Engineerin	1,242
9	OMD887: 887 MAINTENANCE OF MAINS	887000: Maint. Of Mains	2,546
10	OMD891: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA	891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga	574
11	OMD892: 892 MAINTENANCE OF SERVICES	892000: Maint. Of Services	120
12	OMD893: 893 MAINTENANCE OF METERS & HOUSE REGULATORS	893000: Mnt Of Metrs & House Regulatrs	35
13	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses	44
14	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records	228
15	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense	23
16	OMCS907: 907 SUPERVISION	907000: Supervision	2
17	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex	36
18	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.	306
19	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(116)
20	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	1,225
21	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense	1
22	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant	46
23		Sub-Total Operation and Maintenance Exp	<u>12,465</u>
24	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	937
25		Sub-Total Other Utility Expenses	<u>937</u>
26		Total	<u>13,403</u>

Notes:

⁽¹⁾ Reference AJ04A1.3

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A1 Wage and Salary Annualization
Gas
For the Test Year Ended September 30, 2020

Annualize wage, salary and benefit levels in effect at the end of the evaluation period.

Line No.	Wages and Salaries Description	Amount		Total ⁽³⁾
		Wage (Decrease) Increase ⁽¹⁾	Payroll (Decrease) Increase ⁽²⁾	
1	Other O&M Expense	9,672	1,569	11,241
2	Benefits Expense	406	819	1,225
3	Total O&M	10,078	2,388	12,466
Payroll Taxes:				
4	FICA	740	120	860
5	FUTA	58	9	67
6	SUTA	9	1	10
7	Total Payroll Taxes	807	131	937
8	Total	10,885	2,518	13,403

Notes:

⁽¹⁾ Reference AJ04A1.4

⁽²⁾ Reference AJ04A1.5

⁽³⁾ Reference AJ04A1.3

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A1 Wage and Salary Annualization
Gas
For the Test Year Ended September 30, 2020

Annualize wage, salary and benefit levels in effect at the end of the evaluation period.

Line No.	Account	Amount			
		O&M Payroll ⁽³⁾	Percent	Payroll (Decrease) Increase ⁽¹⁾	Wage (Decrease) Increase ⁽²⁾ Total
1	920000: Adm & General Salaries	(35,767)	(1.03%)	(16)	(100) (116)
2	926000: Employee Pension & Benefits	-		819	406 1,225
3	928000: Regulatory Commission Expense	433	0.01%	0	1 1
4	935000: Maintenance Of General Plant	14,013	0.40%	6	39 46
5	Sub-Total Administrative and General Exp	(21,321)	(0.62%)	809	347 1,156
6	902000: Meter Reading Expenses	13,563	0.39%	6	38 44
7	903001: Customer Records	70,175	2.03%	32	196 228
8	903002: Collection Expense	7,165	0.21%	3	20 23
9	Sub-Total Customer Accounts Expenses	90,903	2.63%	41	254 295
10	907000: Supervision	577	0.02%	0	2 2
11	910000: Misc Cust Ser & Information Ex	11,180	0.32%	5	31 36
12	Sub-Total Customer Service and Info Exp	11,756	0.34%	5	33 38
13	870000: Operation Supervision & Eng	173,151	5.00%	78	484 562
14	871000: Distribution Load Dispatching	89,196	2.58%	40	249 290
15	874000: Mains & Services Expense	780,036	22.54%	353	2,180 2,533
16	877000: Meas & Reg Sta Exp-Cty Gate Chk	88,776	2.56%	40	248 288
17	878000: Meter & House Regulator Expens	432,360	12.49%	196	1,208 1,404
18	879000: Customer Installations Expense	272,042	7.86%	123	760 883
19	880000: Other Expenses	59,127	1.71%	27	165 192
20	885000: Maint Supervision & Engineerin	382,487	11.05%	173	1,069 1,242
21	887000: Maint. Of Mains	784,142	22.65%	355	2,191 2,546
22	891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga	176,837	5.11%	80	494 574
23	892000: Maint. Of Services	36,918	1.07%	17	103 120
24	893000: Mnt Of Metrs & House Regulatrs	10,771	0.31%	5	30 35
25	Sub-Total Gas Distribution Expenses	3,285,844	94.93%	1,489	9,181 10,670
26	408110: Employment Taxes	-		131	807 937
27	Sub-Total Other Utility Expenses	-		131	807 937
28	912000: Demon. & Selling Exp.	94,241	2.72%	43	263 306
29	Sub-Total Sales Expenses	94,241	2.72%	43	263 306
30	Total	3,461,424	100.00%	2,518	10,885 13,403

Notes:

⁽¹⁾ Reference AJ04A1.5

⁽²⁾ Reference AJ04A1.4

⁽³⁾ Reference AF 3.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A1 Wage and Salary Annualization
Gas
For the Test Year Ended September 30, 2020

Annualize wage, salary and benefit levels in effect at the end of the evaluation period.

Line No.	Line		Amount
1	Gas O&M Payroll ⁽¹⁾		3,461,424
2	O&M Payroll Increase (Decrease) ⁽²⁾		1,569
3	Adjusted O&M Payroll		<u>3,462,993</u>
4	Bargaining Unit Payroll	83.72%	2,899,276
5	Current Year Wage Increase	0.04%	1,160
6	Total Bargaining Unit Payroll		<u>2,900,436</u>
7	Non-Bargaining Unit Payroll	16.28%	563,716
8	Current Year Wage Increase	1.51%	8,512
9	Total Non-Bargaining Unit Payroll		<u>572,228</u>
10	Total Payroll		<u>3,472,665</u>
11	O&M Wage Increase		<u>9,672</u>
Other Payroll-related Expenses			
12	Saving Plan	4.20%	406
13	FICA	7.65%	740
14	FUTA	0.60%	58
15	SUTA	0.09%	9
16	Total Other-Payroll-related Expenses		<u>1,213</u>
17	Total Wage Increase		<u>10,885</u>

Notes:

⁽¹⁾ Reference AF 3.2

⁽²⁾ Reference AJ04A1.5

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A1 Wage and Salary Annualization
Gas
For the Test Year Ended September 30, 2020

Annualize wage, salary and benefit levels in effect at the end of the evaluation period.

Payroll (Decrease) Increase					
Line No.	Months	Employees	Months Employed	Change in Employees	Effective Number of Employees ⁽¹⁾
1	Sep - 2019	1,644	-	6	-
2	Oct - 2019	1,654	1	10	0
3	Nov - 2019	1,659	2	5	1
4	Dec - 2019	1,669	3	10	2
5	Jan - 2020	1,675	4	6	2
6	Feb - 2020	1,660	5	(15)	(6)
7	Mar - 2020	1,666	6	6	3
8	Apr - 2020	1,664	7	(2)	(1)
9	May - 2020	1,660	8	(4)	(3)
10	Jun - 2020	1,660	9	-	-
11	Jul - 2020	1,659	10	(1)	(1)
12	Aug - 2020	1,664	11	5	4
13	Sep - 2020	1,663	12	(1)	(1)
14 Effective Increase (Decrease) in Employees					1.00
15 Average Annual Salary					83,692
16 Payroll (Decrease) Increase					83,692
17 Total ELA O&M % (including Co-owners)					42.60%
18 Total O&M (Decrease) Increase					35,653
19 Gas % (including Co-owners)					4.40%
20 Gas O&M (Decrease) Increase					1,569
21 ELA % (Adjustment for Co-Owners)					100.00%
22 Total ELA Gas O&M (Decrease) Increase					1,569
Other Payroll-related Expenses					
23	Benefits Amount			52.20%	819
24	FICA Amount			7.65%	120
25	FUTA Amount			0.60%	9
26	SUTA Amount			0.09%	1
27 Total Payroll-related Expenses (Decrease) Increase					950
28 Total Labor Increase (Decrease)					2,518

Notes:

⁽¹⁾ Effective Number of Employees = (Change in Employees * Months Employed) / 12

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A2 FAS 106
Gas
For the Test Year Ended September 30, 2020

Adjust 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	159,385
2		Total FAS 106 Adjustment	<u>159,385</u>

Notes:

⁽¹⁾ Reference AJ04A2.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A2 FAS 106
Gas
For the Test Year Ended September 30, 2020

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

Line No.	Description	Amount
1	Total Non-Nuclear PAYG	10,567,444
2	Total Non-Nuclear FAS106	3,595,596
3	Calculate Incremental Value	<u>6,971,848</u>
4	O&M Expense Allocation/Benefit Percentage	43.38%
5	Gas Allocation	5.14%
6	Total Gas O&M FAS 106 Incremental Expense	<u>155,352</u>
7	Indirect Incremental Expense	<u>4,034</u>
8	Adjustment to Account 926000 to reflect only Pay-As-You-Go	<u><u>159,385</u></u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04B LTIP, Equity, and Restricted Share Awards
Gas
For the Test Year Ended September 30, 2020

Remove LTIP, Equity Awards and Restricted Share Awards.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(98,826)
2		Total	<u>(98,826)</u>

Notes:

⁽¹⁾ Reference AJ04B.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04B LTIP, Equity, and Restricted Share Awards
Gas
For the Test Year Ended September 30, 2020

Remove LTIP, Equity Awards and Restricted Share Awards.

Line No.	Line Item	Account and Description	Project Codes and Description	Amount
1	OMAG920: 920 SALARIES	920000: Adm & General Salaries	F5PCZZ4045: LONG-TERM EXECUTIVE INCENTIVE PLAN	(75,977)
2	OMAG920: 920 SALARIES	920000: Adm & General Salaries	F5PCZZ4090: RESTRICTED SHARE AWARDS	(21,318)
3	OMAG920: 920 SALARIES	920000: Adm & General Salaries	F5PPZZ4046: Long Term Exec Incent - ELI St Pres	(1,531)
4			Total	<u>(98,826)</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05A IRR-G Rider's Plant in Service Removal
Gas
For the Test Year Ended September 30, 2020

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

Line No.	Line Item	Account and Description	FN	Amount
1	PLD3762G: 376.2 MAINS - WELDED STEEL - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾		(2,095,969)
2	PLD3763G: 376.3 MAINS - PLASTIC - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾		(16,135,059)
3	PLD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾		180,749
4	PLD380G: 380 DISTRIBUTION SERVICES - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	DV	(9,140,663)
5	PLD381G: 381 METERS - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾		(328,240)
6	PLD383G: 383 HOUSE REGULATORS - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾		(20,305)
7	PLG390: 390 STRUCTURES & IMPROVEMENTS	1180AM: Other Utility Plant - Gas ⁽¹⁾		(90,075)
8	PLG391: 391 OFFICE FURNITURE & EQUIPMENT	1180AM: Other Utility Plant - Gas ⁽¹⁾		(26,330)
9			Total 118	(27,655,891)
10	ADD3762G: 376.2 MAINS - WELDED STEEL - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾		335,958
11	ADD3763G: 376.3 MAINS - PLASTIC - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾		1,914,161
12	ADD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾		(28,325)
13	ADD380G: 380 DISTRIBUTION SERVICES - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	DV	903,727
14	ADD381G: 381 METERS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾		43,858
15	ADD383G: 383 HOUSE REGULATORS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾		3,391
16	ADG390: 390 STRUCTURES & IMPROVEMENTS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾		9,066
17	ADG391: 391 OFFICE FURNITURE & EQUIPMENT	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾		7,284
18			Total 119	3,189,121
19	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed ⁽¹⁾		429,627
20	ADSIT282: 282 ADIT - STATE	282112: Liberalized Deprec - State ⁽¹⁾		140,585
21			Total 282	570,213
22		Total Adjustment to Rate Base		(23,896,557)
23	DXD3762G: 376.2 MAINS - WELDED STEEL - GAS	4030AM: Depreciation Expense ⁽²⁾		(73,212)
24	DXD3763G: 376.3 MAINS - PLASTIC - GAS	4030AM: Depreciation Expense ⁽²⁾		(583,995)
25	DXD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	4030AM: Depreciation Expense ⁽²⁾		4,035
26	DXD380G: 380 DISTRIBUTION SERVICES - GAS	4030AM: Depreciation Expense ⁽²⁾	DV	(294,033)
27	DXD381G: 381 METERS - GAS	4030AM: Depreciation Expense ⁽²⁾		(11,275)
28	DXD383G: 383 HOUSE REGULATORS - GAS	4030AM: Depreciation Expense ⁽²⁾		(696)
29	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense ⁽²⁾		(1,648)
30	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense ⁽²⁾		(1,324)
31			Total 403	(962,148)
32	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed ⁽²⁾		(143,130)
33	DTSLIB: LIBERALIZED DEPRECIATION - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta ⁽²⁾		(46,821)
34			Total 411_1	(189,951)
35		Total Adjustment to Operating Income		(1,152,099)
36	CTALD: LIBERALIZED DEPRECIATION	EXNUMS: Current Tax Schedule M ⁽²⁾		728,395
37			Total	728,395
38		Total Adjustment to Expense		(423,704)

Notes:

⁽¹⁾ Reference AJ05A.2

⁽²⁾ Reference AJ05A.3

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

AJ05A.1

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05A IRR-G Rider's Plant in Service Removal
Gas
For the Test Year Ended September 30, 2020

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

Line No.	Line Item	Account and Description	Balance at 9/30/2019	Balance at 9/30/2020	Amount ⁽¹⁾
1	PLD3762G: 376.2 MAINS - WELDED STEEL - GAS	1180AM: Other Utility Plant - Gas	(2,723,576)	(1,468,361)	(2,095,969)
2	PLD3763G: 376.3 MAINS - PLASTIC - GAS	1180AM: Other Utility Plant - Gas	(14,081,247)	(18,188,871)	(16,135,059)
3	PLD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1180AM: Other Utility Plant - Gas	269,813	91,685	180,749
4	PLD380G: 380 DISTRIBUTION SERVICES - GAS	1180AM: Other Utility Plant - Gas	(8,310,969)	(9,970,356)	(9,140,663)
5	PLD381G: 381 METERS - GAS	1180AM: Other Utility Plant - Gas	(248,194)	(408,286)	(328,240)
6	PLD383G: 383 HOUSE REGULATORS - GAS	1180AM: Other Utility Plant - Gas	(21,742)	(18,869)	(20,305)
7		Sub-Total DISTRIBUTION PLANT IN SERVICE	(25,115,915)	(29,963,058)	(27,539,486)
8	PLG390: 390 STRUCTURES & IMPROVEMENTS	1180AM: Other Utility Plant - Gas	(90,075)	(90,075)	(90,075)
9	PLG391: 391 OFFICE FURNITURE & EQUIPMENT	1180AM: Other Utility Plant - Gas	(26,330)	(26,330)	(26,330)
10		Sub-Total GENERAL PLANT IN SERVICE	(116,404)	(116,404)	(116,404)
		Sub-Total Plant	(25,232,319)	(30,079,463)	(27,655,891)
11	ADD3762G: 376.2 MAINS - WELDED STEEL - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	476,698	195,219	335,958
12	ADD3763G: 376.3 MAINS - PLASTIC - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	1,410,105	2,418,218	1,914,161
13	ADD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	(28,449)	(28,201)	(28,325)
14	ADD380G: 380 DISTRIBUTION SERVICES - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	733,319	1,074,135	903,727
15	ADD381G: 381 METERS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	35,255	52,461	43,858
16	ADD383G: 383 HOUSE REGULATORS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	3,043	3,739	3,391
17		Sub-Total DISTRIBUTION ACCUMULATED DEPRECIATION	2,629,971	3,715,571	3,172,771
18	ADG390: 390 STRUCTURES & IMPROVEMENTS	1190AM: Accum Prov Depr Othr Plnt Serv	8,242	9,890	9,066
19	ADG391: 391 OFFICE FURNITURE & EQUIPMENT	1190AM: Accum Prov Depr Othr Plnt Serv	6,622	7,947	7,284
20		Sub-Total GENERAL PLANT ACCUMULATED DEPRECIATION	14,864	17,837	16,351
21	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed	351,763	507,491	429,627
22		Sub-Total ACCUMULATED DEFERRED FEDERAL INC TAXES	351,763	507,491	429,627
23	ADSIT282: 282 ADIT - STATE	282112: Liberalized Deprec - State	115,106	166,065	140,585
24		Sub-Total ACCUMULATED DEFERRED STATE INC TAXES	115,106	166,065	140,585
25		Total Adjustment to Rate Base	(22,120,615)	(25,672,498)	(23,896,557)

Notes:

⁽¹⁾ Beginning/Ending Average

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

AJ05A.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05A IIRR-G Rider's Plant in Service Removal
Gas
For the Test Year Ended September 30, 2020

Line No.	Line Item	Account and Description	Balance at 9/30/2020	Amount ⁽¹⁾
1	DXD3762G: 376.2 MAINS - WELDED STEEL - GAS	4030AM: Depreciation Expense	(73,212)	(73,212)
2	DXD3763G: 376.3 MAINS - PLASTIC - GAS	4030AM: Depreciation Expense	(583,995)	(583,995)
3	DXD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	4030AM: Depreciation Expense	4,035	4,035
4	DXD380G: 380 DISTRIBUTION SERVICES - GAS	4030AM: Depreciation Expense	(294,033)	(294,033)
5	DXD381G: 381 METERS - GAS	4030AM: Depreciation Expense	(11,275)	(11,275)
6	DXD383G: 383 HOUSE REGULATORS - GAS	4030AM: Depreciation Expense	(696)	(696)
7	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	(1,648)	(1,648)
8	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense	(1,324)	(1,324)
9		Sub-Total DEPRECIATION AND AMORTIZATION EXPENSE	(962,148)	(962,148)
10	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	(143,130)	(143,130)
11	DTSLIB: LIBERALIZED DEPRECIATION - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	(46,821)	(46,821)
12		Sub-Total PROVISION FOR DEFERRED INCOME TAXES	(189,951)	(189,951)
13	CTALD: LIBERALIZED DEPRECIATION	EXNUM: Current Tax Schedule M	728,395	728,395
14		Sub-Total TAXABLE INCOME BEFORE STATE TAXES	728,395	728,395
15		Total	(423,704)	(423,704)

Notes:

⁽¹⁾ Total Annual Expense for 12 months ending September 2020

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B1 Prepayments
Gas
For the Test Year Ended September 30, 2020

Reclassify prepayments to the appropriate level for gas product.

Line No.	Line Item	Account and Description	Amount
1	PP165TP: 165 PLANT	165000: Prepayments	1,372,939
2	PP165TP: 165 PLANT	165100: Prepaid Insurance	616,055
3	PP165TP: 165 PLANT	165201: Pp Tax-Hwy Use Tax	(194)
4	PP165TP: 165 PLANT	165C01: PPD Long Term Cloud Prepays	(39,090)
5	PP165L: 165 LABOR	165400: Prepaid Ins Directors&Officers	14,080
6	PP165L: 165 LABOR	165U39: Prepaid Life Insurance Kidco	3,629
7		Total	<u>1,967,418</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B2 Customer Deposits
Gas

For the Test Year Ended September 30, 2020

Reclassify below-the-line interest on customer deposits to be included in the evaluation period and adjust the customer deposits to the appropriate level for gas product.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	CD235: 235 CUSTOMER DEPOSITS	235001: Customer Deposits (Active)	1,720,288
2	ICDTO: 235 CUSTOMER DEPOSITS	COSADJ: Interest Exp on Customer Dep	(86,014)
3		Total	<u><u>1,634,274</u></u>

Notes:

⁽¹⁾ Reference AJ05B2.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B2 Customer Deposits
Gas

For the Test Year Ended September 30, 2020

Reclassify below-the-line interest on customer deposits to be included in the evaluation period and adjust the customer deposits to the appropriate level for gas product.

Line No.	Account and Description	Amount
1	Total Company Average Customer Deposits Balance	153,597,165
2	Gas Deposits % (Rounded to 4 dec places)	1.1200%
3	Adjustment to Rate Base to reflect Gas Customer Deposits	1,720,288
4	Gas Customer Deposits (Active)	1,720,288
5	Interest Rate per LPSC General Order ⁽¹⁾	5.0%
6	Increase in operating expense to reflect Interest on Customer Deposits for the 12ME	(86,014)

Notes:

⁽¹⁾ Louisiana Public Service Commission General Order regarding Interest on Customer Deposits signed on September 17, 1991 with an effective date of January 1, 1992.

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B3 Transportation Expense
Gas
For the Test Year Ended September 30, 2020

Eliminate certain transportation expenses.

Line No.	Line Item	Account and Description	Amount
1	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(8,754)
2	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense	(102)
3	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense	(1)
4	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	(10)
5	OMAG9302: 930.2 MISC GENERAL EXPENSES	930210: Director's Fees And Expenses	(170)
6	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	(120)
7		Total	<u>(9,158)</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B4 Stock Options
Gas
For the Test Year Ended September 30, 2020

To remove stock options expense not allowed for recovery.

Line No.	Line Item	Account and Description	Amount
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(29,410)
2	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(426)
3		Total	<u>(29,837)</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B5 Property Insurance Reserve
Gas
For the Test Year Ended September 30, 2020

Reclassify property insurance reserve to expense.

Line No.	Line Item	Account and Description	Amount
1	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense	(0)
2		Total	(0)

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B6 Materials and Supplies
Gas
For the Test Year Ended September 30, 2020

Reclassify materials and supplies to the proper level.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154000: Plant Matls And Operating Sup	1,148,481
2	MS163PTD: 163 PRODUCT / TRANSMISSION / DISTRIBUTION	163000: Stores Expenses Undistributed	75,400
3		Total Materials and Supplies Adjustment	<u>1,223,881</u>

Notes:

⁽¹⁾ Reference AJ05B6.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B6 Materials and Supplies
Gas

For the Test Year Ended September 30, 2020

Reclassify materials and supplies to the proper level.

Line No.	Account and Description	Sep - 2019	Oct - 2019	Nov - 2019	Dec - 2019	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Amount ⁽¹⁾
1	154000: Plant Mails And Operating Sup	1,172,349	1,205,264	1,259,715	1,232,304	1,229,284	1,162,531	1,164,116	1,145,436	1,069,930	1,098,359	1,074,938	1,057,484	1,058,539	1,148,481
2	163000: Stores Expenses Undistributed	43,882	51,001	61,590	76,971	77,857	79,194	89,853	89,728	83,818	90,239	97,782	90,304	47,983	75,400
3	Total Materials and Supplies	1,216,232	1,256,265	1,321,305	1,309,275	1,307,141	1,241,724	1,253,969	1,235,163	1,153,748	1,188,598	1,172,720	1,147,788	1,106,523	1,223,881

Notes:

⁽¹⁾ 13 Month Average Balance

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B7 Image Advertising
Gas
For the Test Year Ended September 30, 2020

Eliminate expenses associated with image advertising.

Line No.	Line Item	Account and Description	Amount
1	OMAG9301CS: 930.1 GENERAL ADVTSNG EXP	930100: General Advertising Expenses	(395)
2		Total	(395)

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B8 Product Reclass
Gas
For the Test Year Ended September 30,2020

To reclass electric expenses included in the gas product line.

Line No.	Line Item	Account and Description	Amount
1	PLI303AGM: 303 A&G / MISC	10600G: Gas Completed Projects Unclass	(26,409)
2	PLI303AGM: 303 A&G / MISC	1180AM: Other Utility Plant - Gas	(368,491)
3	PP165RSRT: 165 REVENUE TAXES	165730: Pp Tax-Lic-Occup	252
4		Total Rate Base Adjustment	<u>(394,648)</u>
5	OMCA901: 901 SUPERVISION	901000: Supervision	(32,201)
6	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses	948,296
7	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records	(15,330)
8	OMCS907: 907 SUPERVISION	907000: Supervision	(97)
9	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses	(281)
10	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser & Information Ex	(1,272)
11	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.	(1,330)
12	OMS913: 913 ADVERTISING EXP	913000: Advertising Expense	(326)
13	OMS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses	(6,347)
14	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(32,153)
15	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(925)
16	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(28,834)
17	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense	96,542
18	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense	4,169
19	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(12,532)
20	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(3,440)
21	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense	(1)
22	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	(1,699)
23	OMAG931: 931 RENTS	931000: Rents-Cust Accts, Serv, Sales, GA	(3,388)
24	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant	(156)
25	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	(4,477)
26	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(3,525)
27		Total Expense Adjustment	<u>900,694</u>

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

AJ05B8.1

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ06A Out-of-Period Items
Gas

For the Test Year Ended September 30, 2020

Expenses and revenues recorded in any Evaluation Period that are related to transactions occurring prior to the Evaluation Period used in the first Evaluation Report shall be eliminated by adjustment from the Evaluation Period cost data.

Line No.	Line Item	Account and Description	Amount
1	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(218,583)
2		Total Out-of-Period Items Adjustment	<u>(218,583)</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07A Injuries and Damages Expense
Gas
For the Test Year Ended September 30, 2020

Normalize injuries and damages expense.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense	(13,790)
2		Total	<u>(13,790)</u>

Notes:

⁽¹⁾ Reference AJ07A.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07A Injuries and Damages Expense
Gas
For the Test Year Ended September 30, 2020

Normalize injuries and damages expense.

Line No.	Account and Description	Amount
1	925000 - Injuries and Damages Expense - Test Year Ended 2018	64,438
2	925000 - Injuries and Damages Expense - Test Year Ended 2019	89,288
3	925000 - Injuries and Damages Expense - Test Year Ended 2020	97,548
4	925000 - Injuries and Damages Expense - Three-Year Total	<u>251,274</u>
5		
6	Three-Year Average	83,758
7	Less: Test Year Ended 2020	<u>97,548</u>
8		
9	Total Injuries and Damages Expense Adjustment	<u><u>(13,790)</u></u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07B Uncollectible Expense
Gas
For the Test Year Ended September 30, 2020

Normalize uncollectible expense.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904001: Uncollect Acct Elect-Write Off	128,843
2		Total	<u>128,843</u>

Notes:

⁽¹⁾ Reference AJ07B.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07B Uncollectible Expense
Gas
For the Test Year Ended September 30, 2020

Normalize uncollectible expense.

Line No.	Line	Amount
1	Projected Base Revenues ⁽¹⁾	33,048,273
2		
3	Total Per Book Fuel Revenues ⁽²⁾	20,550,195
4	Less: Retail SC Fuel Revenues ⁽²⁾	1,477,130
5	Net LPSC Retail Fuel Revenues [Line 2 - Line 3]	19,073,065
6		
7	Proformed LPSC Revenues Subject to Uncollectible Rate	52,121,338
8	Uncollectible Ratio ⁽³⁾	0.2788%
9	Proformed Uncollectible Expense [Line 5 * Line 6]	145,312
10	Per Book Bad Debt Expense (LPSC) ⁽⁴⁾	16,469
11	Adjustment to Uncollectible Expense [Line 7 - Line 8]	128,843

Notes:

⁽¹⁾ Reference AJ01.2, Line 14

⁽²⁾ Reference AJ07B.3

⁽³⁾ Reference AJ07B.4

⁽⁴⁾ Reference EX 1.1- Account 904001

Energy Louisiana, LLC
Rate Stabilization Plan
AJ07B Uncollectible Expense
Gas

For the Test Year Ended September 30, 2020

Normalize uncollectible expense.

Line No.	Line	Oct - 2019	Nov - 2019	Dec - 2019	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Total
1	EGSL Total Retail Gas Revenue													
2	Rate Class													
3	GS	408,141	579,647	635,327	608,668	513,075	666,511	297,338	149,618	663,936	370,071	350,241	372,742	5,615,316
4	LGS	322,256	596,232	680,298	552,104	460,160	503,261	373,755	314,576	470,469	411,442	495,515	500,956	5,881,026
5	SC	182,161	205,208	206,895	202,071	168,502	175,831	196,130	128,123	173,134	113,542	56,628	47,374	1,855,600
6	SGS	2,281,815	3,941,626	5,445,662	5,521,619	5,130,153	4,806,665	2,602,596	2,396,538	2,405,334	2,137,330	2,146,635	2,301,630	41,117,603
7	Total	3,394,373	5,322,714	6,968,182	6,884,462	6,271,890	6,152,268	3,469,820	2,988,856	3,712,874	3,032,386	3,049,019	3,222,701	54,469,544
8	EGSL Total Retail Gas Fuel Revenue													
10	Rate Class													
11	GS	197,670	313,676	346,507	322,512	247,613	310,638	116,317	43,369	315,182	159,671	155,104	182,901	2,711,159
12	LGS	325,969	395,030	452,356	346,460	273,969	290,596	208,341	174,838	275,003	232,947	290,853	322,299	3,588,661
13	SC	148,986	169,156	173,077	167,559	135,227	140,378	156,576	97,524	135,405	86,176	36,074	30,989	1,477,130
14	SGS	583,455	1,444,771	2,179,211	2,043,472	1,740,189	1,515,606	600,835	553,395	565,130	451,861	478,360	616,961	12,773,246
15	Total	1,256,080	2,322,634	3,151,150	2,840,003	2,396,997	2,257,218	1,082,069	863,127	1,290,720	930,657	960,390	1,153,150	20,550,195

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

AJ07B.3

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07B Uncollectible Expense
Gas
For the Test Year Ended September 30, 2020

Normalize uncollectible expense.

Line No.	Year	Net Write-Offs	LPSC Jurisdictional Revenue	Write-Off Ratio
1	2015	153,189	53,222,670	0.2878%
2	2016	115,189	47,734,416	0.2413%
3	2017	227,675	50,194,438	0.4536%
4	2018	109,958	60,375,156	0.1821%
5	2019 [1]	147,152	58,622,032	0.2510%
6				
7	2015 - 2019 Totals	753,163	270,148,712	0.2788%

Notes:

[1] Reference AJ07B.5

Entergy Louisiana, LLC
Rate Stabilization Plan
Allocation of Net Write-Offs
Gas
For the Test Year Ended September 30, 2020

Normalize uncollectible expense.

Line No.	Rate Classes	Gross Rate Schedule Write-Offs Amounts (\$'s) [1]	Allocation % [2]	Actual Net Write-Offs (\$'s) [3]	Per Book Revenues (\$'s)	Bad Debt Factor [4]
1	ELA					
2	Louisiana Gas					
3	LPSC Retail					
4	Small General Service	293,093	97.9784%	144,177	45,497,934	0.3169%
5	General Service	6,047	2.0216%	2,975	6,238,449	0.0477%
6	Large General Service	-	0.0000%	-	6,885,649	0.0000%
7						
8	Total LPSC Retail	299,141	100.0000%	147,152	58,622,032	0.2510%
9						
10	Non-Jurisdictional	-	0.0000%	-	2,642,450	0.0000%
11						
12	Total ELA	299,141	100.0000%	147,152	61,264,481	0.2402%

Notes:

[1] Gross Write-Offs provided by Credits & Collections (extract from CCS System summarized by rate classes)

	Gross Write-Offs
	By Rate Schedule
Electric	5,954,390
Gas	299,141
Total	<u>6,253,531</u>

[2] Allocation %'s By Rate Class = Gross Write-Offs by Class / Total LPSC Retail Electric

[3] Net Write-Offs total per accounting books provided by Credit & Collections:

	Net Write-offs	
Electric	2,929,054	Allocated on % Electric Gross Write-offs to Total Gross Write-offs
Gas	147,152	Allocated on % Gas Gross Write-offs to Total Gross Write-offs
Total	<u>3,076,206</u>	

Net Write-Offs are apportioned To Rate Classes based on Allocation %'s

[4] Bad Debt Factor by Rate Class = Actual Net Write-Offs / Per Book Revenues

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08A Revenue Related Taxes
Gas
For the Test Year Ended September 30, 2020

Adjust revenue related taxes to the level of the proformed revenues.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local	(16,385)
2		Total	(16,385)

Notes:

⁽¹⁾ Reference AJ08A.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08A Revenue Related Taxes
Gas
For the Test Year Ended September 30, 2020

Adjust revenue related taxes to the level of the proformed revenues.

Line No.	Line	Total
1	Projected Base Revenues ⁽¹⁾	33,207,670
2	Fuel Revenues ⁽²⁾	20,550,195
3	Proformed Revenues (Line 1+ 2)	53,757,865
4	Per Book Rate Schedule Revenue ⁽³⁾	54,469,544
5	Per Book Revenue Related Taxes: Franchise Tax- Louisiana ⁽⁴⁾	1,254,036
6	Revenue Related Tax Rate (Line 5 / Line 4)	2.302%
7	Proformed Revenue Tax Expense (Line 3 x Line 6)	1,237,651
8	Adjustment to Revenue Related Taxes (Line 7 - Line 5)	(16,385)

Notes:

⁽¹⁾ Reference AJ01.1 Line 6

⁽²⁾ Reference AJ07B.3 Line 15

⁽³⁾ Reference RV 1.1 Line 6

⁽⁴⁾ Reference EX 6.1 Line 6

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08B Non-Jurisdictional Direct Assignment
Gas
For the Test Year Ended September 30, 2020

To remove the costs associated with non-jurisdictional customers.

Line No.	Line Item	Account and Description	FN	Amount ⁽³⁾
1	DXD3761G: 376.1 MAINS - CAST IRON - GAS	4030AM: Depreciation Expense ⁽¹⁾		(2,046)
2	DXD3761GD: 376.1 MAINS - CAST IRON - GAS - DIRECT	4030AM: Depreciation Expense ⁽¹⁾		2,046
3	DXD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	4030AM: Depreciation Expense ⁽¹⁾		(132)
4	DXD378GD: 378 MEASURING & REGULATING STATION EQUIP - GAS - DIRECT	4030AM: Depreciation Expense ⁽¹⁾		132
5	DXD380G: 380 DISTRIBUTION SERVICES - GAS	4030AM: Depreciation Expense ⁽¹⁾	DV	(498)
6	DXD380GD: 380 DISTRIBUTION SERVICES - GAS - DIRECT	4030AM: Depreciation Expense ⁽¹⁾	DV	498
7	DXD381G: 381 METERS - GAS	4030AM: Depreciation Expense ⁽¹⁾		(1,053)
8	DXD381GD: 381 METERS - GAS - DIRECT	4030AM: Depreciation Expense ⁽¹⁾		1,053
9		Sub-Total DEPRECIATION AND AMORTIZATION EXPENSE		-
10	ADD3761G: 376.1 MAINS - CAST IRON - GAS	1190AM: Accum Prov Depr Othr Pnt Serv ⁽¹⁾		72,226
11	ADD3761GD: 376.1 MAINS - CAST IRON - GAS - DIRECT	1190AM: Accum Prov Depr Othr Pnt Serv ⁽¹⁾		(72,226)
12	ADD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1190AM: Accum Prov Depr Othr Pnt Serv ⁽¹⁾		386
13	ADD378GD: 378 MEASURING & REGULATING STATION EQUIP - GAS - DIRECT	1190AM: Accum Prov Depr Othr Pnt Serv ⁽¹⁾		(386)
14	ADD380G: 380 DISTRIBUTION SERVICES - GAS	1190AM: Accum Prov Depr Othr Pnt Serv ⁽¹⁾	DV	1,457
15	ADD380GD: 380 DISTRIBUTION SERVICES - GAS - DIRECT	1190AM: Accum Prov Depr Othr Pnt Serv ⁽¹⁾	DV	(1,457)
16	ADD381G: 381 METERS - GAS	1190AM: Accum Prov Depr Othr Pnt Serv ⁽¹⁾		3,078
17	ADD381GD: 381 METERS - GAS - DIRECT	1190AM: Accum Prov Depr Othr Pnt Serv ⁽¹⁾		(3,078)
18		Sub-Total DISTRIBUTION ACCUMULATED DEPRECIATION		-
19	PLD3761G: 376.1 MAINS - CAST IRON - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾		(74,680)
20	PLD3761GD: 376.1 MAINS - CAST IRON - GAS - DIRECT	1180AM: Other Utility Plant - Gas ⁽¹⁾		74,680
21	PLD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾		(3,858)
22	PLD378GD: 378 MEASURING & REGULATING STATION EQUIP - GAS - DIRECT	1180AM: Other Utility Plant - Gas ⁽¹⁾		3,858
23	PLD380G: 380 DISTRIBUTION SERVICES - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	DV	(14,572)
24	PLD380GD: 380 DISTRIBUTION SERVICES - GAS - DIRECT	1180AM: Other Utility Plant - Gas ⁽¹⁾	DV	14,572
25	PLD381G: 381 METERS - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾		(30,781)
26	PLD381GD: 381 METERS - GAS - DIRECT	1180AM: Other Utility Plant - Gas ⁽¹⁾		30,781
27		Sub-Total DISTRIBUTION PLANT IN SERVICE		-
28	OMD874: 874 MAINS & SERVICES EXPENSE	874000: Mains & Services Expense ⁽²⁾		(83)
29	OMD874D: 874 MAINS & SERVICES EXPENSE - DIRECT	874000: Mains & Services Expense ⁽²⁾		83
30	OMD875: 875 MEASURING & REG STATION EXP	875000: Measuring & Reg. Station Exp. ⁽²⁾		(39)
31	OMD875D: 875 MEASURING & REG STATION EXP - DIRECT	875000: Measuring & Reg. Station Exp. ⁽²⁾		39
32	OMD876: 876 MEAS & REG STAT EXP - INDU	876000: Measur & Reg. Station Exp-Indu ⁽²⁾		(828)
33	OMD876D: 876 MEAS & REG STAT EXP - INDU - DIRECT	876000: Measur & Reg. Station Exp-Indu ⁽²⁾		828
34	OMD887: 887 MAINTENANCE OF MAINS	887000: Maint. Of Mains ⁽²⁾		(38)
35	OMD887D: 887 MAINTENANCE OF MAINS - DIRECT	887000: Maint. Of Mains ⁽²⁾		38
36	OMD890: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND	890000: Mnt Of Meas& Reg Sta Equip-Ind ⁽²⁾		(58)
37	OMD890D: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND - DIRECT	890000: Mnt Of Meas& Reg Sta Equip-Ind ⁽²⁾		58
38	OMD891: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA	891000: Mnt Of Meas&Reg Sta Eqp-Cty Ga ⁽²⁾		(750)
39	OMD891D: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA - DIRECT	891000: Mnt Of Meas&Reg Sta Eqp-Cty Ga ⁽²⁾		750
40		Sub-Total OPERATION & MAINTENANCE EXPENSE		-
41		Total		-

Notes:

⁽¹⁾ Reference AJ08B 2

⁽²⁾ Reference AJ08B 6

⁽³⁾ There are no new non-jurisdictional customers in this test period.

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08B Non-Jurisdictional Direct Assignment
Gas
For the Test Year Ended September 30, 2020

Specific assignment to non-jurisdictional customers.

Line No.	Utility Account	NJ Customers		
		NJ Cust. #1	NJ Cust. #2	Total ⁽¹⁾⁽²⁾
1	376G		74,680	74,680
2	378G	3,858		3,858
3	380G	14,572		14,572
4	381G	30,781		30,781
5	Other Utility Plant - Gas	49,211	74,680	123,891
6	376G		72,226	72,226
7	378G	386		386
8	380G	1,457		1,457
9	381G	3,078		3,078
10	Accum Prov Depr Othr Plnt Serv	4,921	72,226	77,147
11	Net Plant	44,290	2,454	46,744
12	376G		2,046	2,046
13	378G	132		132
14	380G	498		498
15	381G	1,053		1,053
16	Depreciation Expense	1,683	2,046	3,729

Notes:

⁽¹⁾ Reference AJ08B.3-AJ08B.5

⁽²⁾ Reference Docket U-28035

Entergy Louisiana, LLC
 Rate Stabilization Plan
 AJ08B Non-Jurisdictional Direct Assignment
 Gas
 For the Test Year Ended September 30, 2020

Line No.	FERC Account and Description	Capital cost (GPIS) associated with Meter, Service and Regulator Installation					Allocator
		Material Cost	Labor Cost	Man Hours	Transportation Cost	Overhead / Loaders	Total Cost
1	378G Measuring & Regulating Equip ⁽¹⁾	2,400	1,100	24	20	338	3,858 Specific Assignment to NJ Cust. #1
2	380G Services ⁽¹⁾	1,126	10,929	243	488	2,028	14,572 Specific Assignment to NJ Cust. #1
3	381G Meters ⁽¹⁾	22,000	7,746	172	21	1,014	30,781 Specific Assignment to NJ Cust. #1
4	Total - GPIS	25,526	19,775	439	529	3,380	49,211

Notes:
⁽¹⁾ Reference Docket U-28035

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08B Non-Jurisdictional Direct Assignment
Gas
For the Test Year Ended September 30, 2020

Line No.	Account and Customer_NM	Service Initiated on or about	Rate Code	NJ Customer Breakdown									
				Cost of Service, Meter & Regulator ⁽¹⁾	Reserve Ratio ⁽¹⁾	Depr Rate ⁽¹⁾	HW Factor ⁽¹⁾	Estimated Annual Maintenance Cost ⁽¹⁾	Age ⁽¹⁾	HW Cost ⁽¹⁾	Reserve ⁽¹⁾	Depr Exp ⁽¹⁾	Current HW Factor ⁽¹⁾
1	NJ Customer #1: NJ Customer #1	3/11/2002	NJ ⁽¹⁾	49,211	0.1000	3.42%	197	732	3.5	49,211	4,921	1,683	
2	NJ Customer #2: NJ Customer #2	1/12/1972	NJ ⁽¹⁾	35,259	0.8799	3.42%	100	29	33.5	17,898	15,748	612	
3	NJ Customer #3: NJ Customer #3	24/7/1967	503/G3 ⁽¹⁾	19,977	0.9372	3.42%	88	29	38.5	8,924	8,363	305	
4	NJ Customer #4: NJ Customer #4	24/7/1967	503/G3 ⁽¹⁾	1,537	0.9372	3.42%	88	12	38.5	686	643	23	
5	NJ Customer #5: NJ Customer #5	4/5/1995	503/G3 ⁽¹⁾	5,392	0.3000	3.42%	190	25	10.5	5,200	1,560	178	
6	NJ Customer #6: NJ Customer #6	1/7/1981	502/G2 ⁽¹⁾	4,431	0.6909	3.42%	158	12	24.5	3,554	2,455	122	
7	NJ Customer #7: NJ Customer #7	5/1/1985	503/G3 ⁽¹⁾	5,512	0.5839	3.42%	158	12	20.5	4,421	2,582	151	
8	NJ Customer #8: NJ Customer #8	1/10/1999	503/G3 ⁽¹⁾	1,746	0.1857	3.42%	184	12	6.5	1,630	303	56	
9	NJ Customer #9: NJ Customer #9	3/1/1955	503/G3 ⁽¹⁾	8,098	1.0000	3.42%	56	12	50.5	2,302	2,302	79	
10	NJ Customer #10: NJ Customer #10	12/1/1987	502/G2 ⁽¹⁾	2,124	0.5281	3.42%	165	12	18.5	1,779	939	61	
11	NJ Customer #11: NJ Customer #11	12/1/1946	503/G3 ⁽¹⁾	2,235	1.0000	3.42%	33	12	59.5	374	374	13	
12	NJ Customer #12: NJ Customer #12	1968	503/G3 ⁽¹⁾	2,648	0.9284	3.42%	88	12	37.5	1,183	1,098	40	
13	NJ Customer #13: NJ Customer #13	2/1/1985	503/G3 ⁽¹⁾	11,013	0.5839	3.42%	158	12	20.5	8,833	5,158	302	
14	NJ Customer #14: NJ Customer #14	11/1/1971	503/G3 ⁽¹⁾	2,800	0.8941	3.42%	100	12	34.5	1,421	1,271	49	
15	NJ Customer #15: NJ Customer #15	1/1/1976	502/G2 ⁽¹⁾	4,053	0.8081	3.42%	131	12	29.5	2,695	2,178	92	
16	NJ Customer #16: NJ Customer #16	1/1/1986	502/G2 ⁽¹⁾	4,267	0.5561	3.42%	166	12	19.5	3,596	1,999	123	
17	NJ Customer #17: NJ Customer #17	NA	NJ	42,896	0.0429	3.42%	197	162	1.5	42,896	1,838	1,467	197
18	Total			203,198				1,126		156,603	53,734	5,356	

Notes:

⁽¹⁾ Reference Docket U-28035

⁽²⁾ Meter not installed until 1/2004, service line installed prior to 9/30/2003. First delivery to customer during February 2004.

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08B Non-Jurisdictional Direct Assignment
Gas
For the Test Year Ended September 30, 2020

Fair Market Value for Gas Plant on River Road behind Exxon (12559)

1946 Fair Market Value of Inventory											
Line No.	Description	FERC Acct	Handy Whitman Present Day Index	Handy Whitman 1946 Index	Estimated Original Cost	CAD - IOWA Curve 33L5	Estimated Net Book Value	Year Installed	Quantity	Present Day Value	CAD%
1	Bell Hole 4' X 4' X4' ⁽¹⁾	376G	355	23	112	109	4	1946	10	1,732	96.71%
2	Pipe WR/STL - 12.00' ⁽¹⁾	376G	355	23	27,937	27,019	918	1946	12,559	431,203	96.71%
3	Trench 2.5' wide X 4' Deep ⁽¹⁾	376G	355	23	4,981	4,817	164	1946	6,343	76,875	96.71%
4	Valve, Plug 4" Flange ⁽¹⁾	376G	355	23	186	180	6	1946	5	2,872	96.71%
5	Dock Costs ⁽¹⁾	376G	355	23	430	415	14	1946	10	6,630	96.71%
6	Directional Boring ⁽¹⁾	376G	355	23	40,071	38,754	1,317	1946	20	618,485	96.71%
7	Material not in Stores (DIS) ⁽¹⁾	376G	355	23	964	932	32	1946	5	14,871	96.71%
8					74,680	72,226	2,454			1,152,669	

Estimated Cost (GPIS)

Average Annual EGSi Depreciation Rate

2.74%

Less Depreciation

Book Value (GPIS) - 1946

2,046

Notes:

⁽¹⁾ Reference Docket UJ-28035

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08B Non-Jurisdictional Direct Assignment
Gas
For the Test Year Ended September 30, 2020

Specific assignment to Operation and Maintenance Expense.

Account and Description	Maintenance Expense		Operations Expense		Total ⁽¹⁾
	Excluding Labor ⁽¹⁾	Labor Only ⁽¹⁾	Excluding Labor ⁽¹⁾	Labor Only ⁽¹⁾	
874000: Mains & Services Expense	-	-	60	23	83
875000: Measuring & Reg. Station Exp.	-	-	34	5	39
876000: Measur & Reg. Station Exp-Indu	-	-	686	142	828
Operation	-	-	781	170	950
887000: Maint. Of Mains	33	4	-	-	38
889000: Mnt Of Meas&Reg Sta Equip-Genl	-	-	-	-	-
890000: Mnt Of Meas& Reg.Sta.Equip-Ind	34	24	-	-	58
891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga	684	65	-	-	750
Maintenance	752	93	-	-	845
Total	752	93	781	170	1,795

Notes:

⁽¹⁾ Reference Docket U-28035

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08C Unfunded Pension
Gas

For the Test Year Ended September 30, 2020

Include unfunded pension costs excluding FAS 158.

Line No.	Line Item	Account and Description	Amount
1	PEN242: 242 UNFUNDED PENSION	242309: Non-QualPenFundedStats -Curr	(4,238)
2	PEN253012: 253012 UNFUNDED PENSION	253012: PensionLiab-Funded Status	6,645,922
3	PEN253013: 253013 UNFUNDED PENSION	253013: Supplemental Pension Plan	(28,485)
4		Total	<u>6,613,199</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08D Injuries and Damages Reserve
Gas
For the Test Year Ended September 30, 2020

Restate Account 228210 to the appropriate level.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	IDR228: 228 INJURIES & DAMAGES RESERVES	228210: Reserve For Inj & Dam - Legal	(176,590)
2		Total	<u>(176,590)</u>

Notes:

⁽¹⁾ Reference AJ08D.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08D Injuries and Damages Reserve
Gas

For the Test Year Ended September 30, 2020

Restate Account 228210 to the appropriate level.

Line No.	Account and Description	Sep - 2018	Oct - 2018	Nov - 2018	Dec - 2018	Jan - 2019	Feb - 2019	Mar - 2019	Apr - 2019	May - 2019	Jun - 2019	Jul - 2019	Aug - 2019	Sep - 2019	Amount ⁽¹⁾
1	228210: Reserve For Inj & Dam - Legal	(125,059)	(137,469)	(137,434)	(169,946)	(175,028)	(186,253)	(186,304)	(186,304)	(186,304)	(186,304)	(186,304)	(216,478)	(216,478)	(176,590)
2	Total Reserve For Inj & Dam - Legal	(125,059)	(137,469)	(137,434)	(169,946)	(175,028)	(186,253)	(186,304)	(186,304)	(186,304)	(186,304)	(186,304)	(216,478)	(216,478)	(176,590)

Notes:

⁽¹⁾ 13 Month Average Balance

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08G Regulatory Debits and Credits
Gas
For the Test Year Ended September 30, 2020

This adjustment is to eliminate book regulatory debits and credits to restate consistent with allowed recovery.

Line No.	Line Item	Account and Description	Amount
1	REGULATORY DEBITS AND CREDITS	407348: Regulatory Debits	(1,244,859)
2	REGULATORY DEBITS AND CREDITS	407403: Regulatory Credits	318,058
3		Total	(926,801)

Entergy Louisiana, LLC
Rate Stabilization Plan
External Allocation Factors
Gas
For the Test Year Ended September 30, 2020

Line No.	Function	Classification	Customer Jurisdiction	Amount Type	Total Company Adjusted	Retail	Non-Jurisdictional
1	PG: Production/Generation	EE: Energy	TO: Total All Customers	Amount	7,016,337	6,576,863	439,474
2				Percentage	100.00%	93.74%	6.26%
3			RO: Retail Only	Amount	6,576,863	6,576,863	-
4				Percentage	100.00%	100.00%	-
5			NJ: Non-Jurisdictional	Amount	439,474	-	439,474
6				Percentage	100.00%	-	100.00%
7	DV: Distribution Services	CC: Customer	TO: Total All Customers	Amount	144,086,986	144,070,759	16,227
8				Percentage	100.00%	99.99%	0.01%
9			RO: Retail Only	Amount	144,070,759	144,070,759	-
10				Percentage	100.00%	100.00%	-
11			NJ: Non-Jurisdictional	Amount	16,227	-	16,227
12				Percentage	100.00%	-	100.00%
13	DM: Distribution Meters	CC: Customer	TO: Total All Customers	Amount	18,320,663	18,289,882	30,781
14				Percentage	100.00%	99.83%	0.17%
15			RO: Retail Only	Amount	18,289,882	18,289,882	-
16				Percentage	100.00%	100.00%	-
17			NJ: Non-Jurisdictional	Amount	30,781	-	30,781
18				Percentage	100.00%	-	100.00%
19	DG: Distribution General	CC: Customer	TO: Total All Customers	Amount	93,825	93,824	1
20				Percentage	100.00%	100.00%	0.00%
21			RO: Retail Only	Amount	93,824	93,824	-
22				Percentage	100.00%	100.00%	-
23			NJ: Non-Jurisdictional	Amount	1	-	1
24				Percentage	100.00%	-	100.00%
25	DP: Distribution Mains	DD: Demand	TO: Total All Customers	Amount	1,167,436	1,128,960	38,476
26				Percentage	100.00%	96.70%	3.30%
27			RO: Retail Only	Amount	1,128,960	1,128,960	-
28				Percentage	100.00%	100.00%	-
29			NJ: Non-Jurisdictional	Amount	38,476	-	38,476
30				Percentage	100.00%	-	100.00%
31	DR: Distribution House Regulators	CC: Customer	TO: Total All Customers	Amount	6,218,334	6,214,476	3,858
32				Percentage	100.00%	99.94%	0.06%
33			RO: Retail Only	Amount	6,214,476	6,214,476	-
34				Percentage	100.00%	100.00%	-
35			NJ: Non-Jurisdictional	Amount	3,858	-	3,858
36				Percentage	100.00%	-	100.00%
37	CM: Customer Meter Reading	CC: Customer	TO: Total All Customers	Amount	93,825	93,824	1
38				Percentage	100.00%	100.00%	0.00%
39			RO: Retail Only	Amount	93,824	93,824	-
40				Percentage	100.00%	100.00%	-
41			NJ: Non-Jurisdictional	Amount	1	-	1
42				Percentage	100.00%	-	100.00%
43	CR: Customer Records	CC: Customer	TO: Total All Customers	Amount	93,825	93,824	1
44				Percentage	100.00%	100.00%	0.00%
45			RO: Retail Only	Amount	93,824	93,824	-
46				Percentage	100.00%	100.00%	-
47			NJ: Non-Jurisdictional	Amount	1	-	1
48				Percentage	100.00%	-	100.00%
49	CS: Customer Services	CC: Customer	TO: Total All Customers	Amount	93,825	93,824	1
50				Percentage	100.00%	100.00%	0.00%
51			RO: Retail Only	Amount	93,824	93,824	-
52				Percentage	100.00%	100.00%	-
53			NJ: Non-Jurisdictional	Amount	1	-	1
54				Percentage	100.00%	-	100.00%
55	RV: Revenue	RR: Revenue	TO: Total All Customers	Amount	33,207,670	33,048,273	159,397
56				Percentage	100.00%	99.52%	0.48%
57			RO: Retail Only	Amount	33,048,273	33,048,273	-
58				Percentage	100.00%	100.00%	-
59			NJ: Non-Jurisdictional	Amount	159,397	-	159,397
60				Percentage	100.00%	-	100.00%
61	RU: Revenue Uncollectible	RR: Revenue	TO: Total All Customers	Amount	33,207,670	33,048,273	159,397
62				Percentage	100.00%	99.52%	0.48%
63			RO: Retail Only	Amount	33,048,273	33,048,273	-
64				Percentage	100.00%	100.00%	-
65			NJ: Non-Jurisdictional	Amount	159,397	-	159,397
66				Percentage	100.00%	-	100.00%
67	RS: Revenue Sales	RR: Revenue	TO: Total All Customers	Amount	33,207,670	33,048,273	159,397
68				Percentage	100.00%	99.52%	0.48%
69			RO: Retail Only	Amount	33,048,273	33,048,273	-
70				Percentage	100.00%	100.00%	-
71			NJ: Non-Jurisdictional	Amount	159,397	-	159,397
72				Percentage	100.00%	-	100.00%

Notes:

- ¹ Reference AF 1.2
- ² Reference AJ01.2, Lines 14, 16, and 17
- ³ Reference AJ01.2, Line 14
- ⁴ Reference AJ01.2, Lines 16 and 17

Entergy Louisiana, LLC
Rate Stabilization Plan
Summary of Gas Allocation Factors
Gas

For the Test Year Ended September 30, 2020

Line No.	Rate Class	Mains	Commodity	Customer Accounting & Meter Reading	Service Lines	Meters	Service Regulators
1	Small General	898,575	4,556,631	93,186	143,048,897	17,145,292	6,113,002
2	General	114,904	870,097	595	913,379	1,041,125	84,389
3	Large General	115,481	1,150,135	43	108,483	103,465	17,085
4	Non-Jurisdictional	38,476	439,474	1	16,227	30,781	3,858
5	Total	1,167,436	7,016,337	93,825	144,086,986	18,320,663	6,218,334
		DP/DD	PG/EE	DG/CC CS/CC CM/CC CR/CC	DV/CC	DM/CC	DR/CC

Entergy Louisiana, LLC
Rate Stabilization Plan
Cost of Service Labor Study - Detail Model Results - FX-All Functions
Gas
For the Test Year Ended September 30, 2020

		Amount			
Line No.	Line Item	Allocation Factor Label	Total Company Adjusted ⁽¹⁾	Retail	Non-Jurisdictional
LDOTOA: OPERATION					
1	LD871: 871 DISTRIBUTION LOAD DISPATCHING	DP-DD-RO	511,726	511,726	-
2	LD874: 874 MAINS & SERVICES EXPENSE	LDOSUB	782,914	780,770	2,144
3	LD874D: 874 MAINS & SERVICES EXPENSE - DIRECT	DP-DD-NJ	23	-	23
4	LD875: 875 MEASURING & REG STATION EXP	DP-DD-RO	(5)	(5)	-
5	LD875D: 875 MEASURING & REG STATION EXP - DIRECT	DP-DD-NJ	5	-	5
6	LD876: 876 MEAS & REG STAT EXP - INDU	DP-DD-RO	(142)	(142)	-
7	LD876D: 876 MEAS & REG STAT EXP - INDU - DIRECT	DP-DD-NJ	142	-	142
8	LD877: 877 MEAS & REG STAT EXP - CITY GATE CHK	DP-DD-TO	89,064	86,129	2,935
9	LD878: 878 METER & HOUSE REGULATOR EXP	PLD TOA	433,764	433,458	306
10	LD879: 879 CUSTOMER INSTALLATIONS EXP	PLD TOA	272,925	272,733	193
11	LD880: 880 OTHER EXPENSES	LDOSUB	127,278	126,930	349
12	LD00870: 870 OPER SUPV & ENG	LDOSUB	806,775	804,566	2,210
13	Sub-Total LDOTOA: OPERATION		3,024,471	3,016,164	8,307
LDMTOA: MAINTENANCE					
14	LD885: 885 MAINTENANCE SUPERVISION & ENG	OMDOTOA-DT	418,914	417,132	1,781
15	LD887: 887 MAINTENANCE OF MAINS	DP-DD-RO	793,170	793,170	-
16	LD887D: 887 MAINTENANCE OF MAINS - DIRECT	DP-DD-NJ	4	-	4
17	LD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN	DP-DD-NJ	-	-	-
18	LD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN	DP-DD-NJ	-	-	-
19	LD890: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND	DP-DD-RO	(24)	(24)	-
20	LD890D: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND - DIRECT	DP-DD-NJ	24	-	24
21	LD891: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA	DP-DD-RO	193,348	193,348	-
22	LD891D: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA - DIRECT	DP-DD-NJ	65	-	65
23	LD892: 892 MAINTENANCE OF SERVICES	DV-CC-TO	37,038	37,034	4
24	LD893: 893 MAINTENANCE OF METERS & HOUSE REGULATORS	PLD TOA	10,806	10,798	8
25	Sub-Total LDMTOA: MAINTENANCE		1,453,344	1,451,458	1,886
LCAOTOA: OPERATION					
26	LCA901: 901 SUPERVISION	LCAMRCR	45,451	45,450	0
27	LCA902: 902 METER READING EXPENSE	CM-CC-TO	21,976	21,975	0
28	LCA903: 903 CUST RCDS & COLLECTION EXP	CR-CC-TO	229,504	229,502	2
29	LCA903: 903 CUST RCDS & COLLECTION EXP	CR-CC-TO	162,126	162,124	2
30	LCA905: 905 MISC CUST ACCOUNTS EXP	LCAMRCR	2,891	2,891	0
31	Sub-Total LCAOTOA: OPERATION		461,947	461,942	5
LCSOTOA: OPERATION					
32	LCS907: 907 SUPERVISION	CS-CC-TO	1,439	1,439	0
33	LCS908: 908 CUSTOMER ASSISTANCE EXP	CS-CC-TO	-	-	-
34	LCS909: 909 INFORM & INSTR ADVTSG EXP	CS-CC-TO	3,780	3,780	0
35	LCS910: 910 MISC CUST SVC & INFORM EXP	CS-CC-TO	12,013	12,013	0
36	Sub-Total LCSOTOA: OPERATION		17,232	17,232	0
LSOTOA: OPERATION					
37	LS911: 911 SUPERVISION	PLPTD TOA	1	1	0
38	LS912: 912 DEMONSTRATION & SELLING EXP	PLPTD TOA	94,593	94,526	67
39	LS916: 916 MISC SALES EXP	PLPTD TOA	19,421	19,407	14
40	Sub-Total LSOTOA: OPERATION		114,015	113,935	81
41	Total		5,071,010	5,060,732	10,279

Notes:

⁽¹⁾ Reference AF 2.2

Entergy Louisiana, LLC
Rate Stabilization Plan
Cost of Service Labor Study - Detail Model Results - FX-All Functions
Gas
For the Test Year Ended September 30, 2020

Line No.	Line Item	Per Book ⁽¹⁾	AJ04A1 - Wage and Salary Annualization Adjustment	AJ08B - Non-Jurisdictional Direct Assignment	Total Adjustments	Total
LDOTOA: OPERATION						
1	LD871: 871 DISTRIBUTION LOAD DISPATCHING	511,436	290	-	290	511,726
2	LD874: 874 MAINS & SERVICES EXPENSE	780,404	2,533	(23)	2,510	782,914
3	LD874D: 874 MAINS & SERVICES EXPENSE - DIRECT	-	-	23	23	23
4	LD875: 875 MEASURING & REG STATION EXP	-	-	(5)	(5)	(5)
5	LD875D: 875 MEASURING & REG STATION EXP - DIRECT	-	-	5	5	5
6	LD876: 876 MEAS & REG STAT EXP - INDU	-	-	(142)	(142)	(142)
7	LD876D: 876 MEAS & REG STAT EXP - INDU - DIRECT	-	-	142	142	142
8	LD877: 877 MEAS & REG STAT EXP - CITY GATE CHK	88,776	288	-	288	89,064
9	LD878: 878 METER & HOUSE REGULATOR EXP	432,360	1,404	-	1,404	433,764
10	LD879: 879 CUSTOMER INSTALLATIONS EXP	272,042	883	-	883	272,925
11	LD880: 880 OTHER EXPENSES	127,086	192	-	192	127,278
12	LD00870: 870 OPER SUPV & ENG	806,213	562	-	562	806,775
13	Sub-Total LDOTOA: OPERATION	3,018,319	6,152	(0)	6,152	3,024,471
LDMTOA: MAINTENANCE						
14	LD885: 885 MAINTENANCE SUPERVISION & ENG	417,671	1,242	-	1,242	418,914
15	LD887: 887 MAINTENANCE OF MAINS	790,628	2,546	(4)	2,542	793,170
16	LD887D: 887 MAINTENANCE OF MAINS - DIRECT	-	-	4	4	4
17	LD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN	-	-	-	-	-
18	LD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN	-	-	-	-	-
19	LD890: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND	-	-	(24)	(24)	(24)
20	LD890D: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND - DIRECT	-	-	24	24	24
21	LD891: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA	192,839	574	(65)	509	193,348
22	LD891D: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA - DIRECT	-	-	65	65	65
23	LD892: 892 MAINTENANCE OF SERVICES	36,918	120	-	120	37,038
24	LD893: 893 MAINTENANCE OF METERS & HOUSE REGULATORS	10,771	35	-	35	10,806
25	Sub-Total LDMTOA: MAINTENANCE	1,448,827	4,517	-	4,517	1,453,344
LCAOTOA: OPERATION						
26	LCA901: 901 SUPERVISION	45,451	-	-	-	45,451
27	LCA902: 902 METER READING EXPENSE	21,932	44	-	44	21,976
28	LCA903: 903 CUST RCDS & COLLECTION EXP	229,276	228	-	228	229,504
29	LCA903: 903 CUST RCDS & COLLECTION EXP	162,102	23	-	23	162,126
30	LCA905: 905 MISC CUST ACCOUNTS EXP	2,891	-	-	-	2,891
31	Sub-Total LCAOTOA: OPERATION	461,652	295	-	295	461,947
LCSOTOA: OPERATION						
32	LCS907: 907 SUPERVISION	1,437	2	-	2	1,439
33	LCS908: 908 CUSTOMER ASSISTANCE EXP	-	-	-	-	-
34	LCS909: 909 INFORM & INSTR ADVTSNG EXP	3,780	-	-	-	3,780
35	LCS910: 910 MISC CUST SVC & INFORM EXP	11,977	36	-	36	12,013
36	Sub-Total LCSOTOA: OPERATION	17,194	38	-	38	17,232
LSOTOA: OPERATION						
37	LS911: 911 SUPERVISION	1	-	-	-	1
38	LS912: 912 DEMONSTRATION & SELLING EXP	94,287	306	-	306	94,593
39	LS916: 916 MISC SALES EXP	19,421	-	-	-	19,421
40	Sub-Total LSOTOA: OPERATION	113,709	306	-	306	114,015
41	Total	5,059,701	11,309	(0)	11,309	5,071,010

Notes:
⁽¹⁾ Reference AF 3.1

Entergy Louisiana, LLC
Rate Stabilization Plan
AF 3.1 Operation and Maintenance Payroll
Gas
For the Test Year Ended September 30, 2020

LABOR_LINE_ITEM	Account	FN	Amount
LCA901: 901 SUPERVISION	901000: Supervision		45,451
LCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		21,932
LCA903: 903 CUST RCDS & COLLECTION EXP	903001: Customer Records		229,276
LCA903: 903 CUST RCDS & COLLECTION EXP	903002: Collection Expense		162,102
LCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		2,891
LCS907: 907 SUPERVISION	907000: Supervision		1,437
LCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		-
LCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		3,780
LCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser & Information Ex		11,977
LD871: 871 DISTRIBUTION LOAD DISPATCHING	871000: Distribution Load Dispatching		511,436
LD874: 874 MAINS & SERVICES EXPENSE	874000: Mains & Services Expense	DV	780,404
LD877: 877 MEAS & REG STAT EXP - CITY GATE CHK	877000: Meas & Reg Sta Exp-Cty Gate Chk		88,776
LD878: 878 METER & HOUSE REGULATOR EXP	878000: Meter & House Regulator Expens		432,360
LD879: 879 CUSTOMER INSTALLATIONS EXP	879000: Customer Installations Expense		272,042
LD880: 880 OTHER EXPENSES	880000: Other Expenses		127,086
LD885: 885 MAINTENANCE SUPERVISION & ENG	885000: Maint Supervision & Engineerin		417,671
LD887: 887 MAINTENANCE OF MAINS	887000: Maint. Of Mains		790,628
LD891: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA	891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga		192,839
LD892: 892 MAINTENANCE OF SERVICES	892000: Maint. Of Services		36,918
LD893: 893 MAINTENANCE OF METERS & HOUSE REGULATORS	893000: Mnt Of Metrs & House Regulatrs		10,771
LDO0870: 870 OPER SUPV & ENG	870000: Operation Supervision & Eng		806,213
LS911: 911 SUPERVISION	911000: Supervision		1
LS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.		94,287
LS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses		19,421
Operation and Maintenance Payroll Total Excluding Administrative and General Payroll Expenses			<u>5,059,701</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AF 3.2 Operation and Maintenance Payroll
Gas
For the Test Year Ended September 30, 2020

Account	Description	Direct ELL Gas	ESI to ELL Gas	Total Gas
Gas Distribution Expenses				
Operation				
870000	Operation Supervision & Eng	173,151	633,062	806,213
871000	Distribution Load Dispatching	89,196	422,240	511,436
874000	Mains & Services Expense	780,036	368	780,404
877000	Meas & Reg Sta Exp-Cty Gate Chk	88,776	-	88,776
878000	Meter & House Regulator Expens	432,360	-	432,360
879000	Customer Installations Expense	272,042	-	272,042
880000	Other Expenses	59,127	67,959	127,086
Total Distribution Operation		1,894,689	1,123,629	3,018,319
Maintenance				
885000	Maint Supervision & Engineerin	382,487	35,184	417,671
887000	Maint. Of Mains	784,142	6,486	790,628
891000	Mnt Of Meas&Reg Sta Eqp-Cty Ga	176,837	16,001	192,839
892000	Maint. Of Services	36,918	-	36,918
893000	Mnt Of Metrs & House Regulatr	10,771	-	10,771
Total Distribution Maintenance		1,391,155	57,671	1,448,827
Total Gas Distribution Expenses		3,285,844	1,181,301	4,467,145
Customer Accounts Expenses				
Operation				
901000	Supervision	-	45,451	45,451
902000	Meter Reading Expenses	13,563	8,369	21,932
903001	Customer Records	70,175	159,101	229,276
903002	Collection Expense	7,165	154,937	162,102
905000	Misc Customer Accounts Exp	-	2,891	2,891
Total Customer Accounts Operation Expenses		90,903	370,749	461,652
Total Customer Accounts Expenses		90,903	370,749	461,652
Customer Service Expenses				
Operation				
907000	Supervision	577	860	1,437
908000	Customer Assistance Expenses	-	-	-
909000	Information & Instruct Adv Ex	-	3,780	3,780
910000	Misc Cust Ser & Information Ex	11,180	797	11,977
Total Customer Service Operation Expenses		11,756	5,438	17,194
Total Customer Service Expenses		11,756	5,438	17,194
Sales Expenses				
Operation				
911000	Supervision	-	1	1
912000	Demon. & Selling Exp.	94,241	46	94,287
916000	Miscellaneous Sales Expenses	-	19,421	19,421
Total Sales Operation Expenses		94,241	19,469	113,709
Total Sales Expenses		94,241	19,469	113,709
Administrative and General Expenses				
Operation				
920000	Adm & General Salaries	(35,767)	1,337,255	1,301,488
923000	Outside Services Employed	-	52	52
924000	Property Insurance Expense	-	2,851	2,851
925000	Injuries & Damages Expense	-	37,639	37,639
928000	Regulatory Commission Expense	433	149,191	149,624
930100	General Advertising Expenses	-	16	16
930200	Miscellaneous General Expense	-	-	-
Total A&G Operation		(35,334)	1,527,004	1,491,670
Maintenance				
935000	Maintenance Of General Plant	14,013	9,338	23,351
Total A&G Maintenance		14,013	9,338	23,351
Total Administrative and General Expenses		(21,321)	1,536,342	1,515,021
Operation and Maintenance Payroll Expense Total		3,461,424	3,113,298	6,574,722

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

AF 3.2