

Notice

Notice is hereby given, pursuant to Article IV, Section 21(D)(1) of the Louisiana Constitution, that on August 27, 2024, Entergy Louisiana, LLC (“ELL”), a public utility providing retail electric and gas service throughout the State of Louisiana, filed with the Louisiana Public Service Commission (“LPSC”) its Formula Rate Plan (“FRP”) Rider Schedule FRP Evaluation Report and Workpapers for Test Year 2023.

The filing reflects an earned return on common equity (“EROE”) for the 2023 Evaluation Period/Test Year of 9.05%, which is below the approved FRP dead band. Pursuant to Section II.A.1 of the approved Global Settlement Stipulation Agreement, Base FRP Revenue will be increased by \$120 million.

The resulting FRP factors to be applied to the respective ELL rate classes effective for customer bills rendered on and after the first billing cycle of September 2024, are as follows:

Ln No.	Rate Class	Total ELL FRP Rate Adj.
1	RESIDENTIAL	88.7570%
2	SMALL GENERAL SERVICE	84.6158%
3	GENERAL SERVICE	86.2729%
4	MUNICIPAL PUMPING SERVICE	90.5930%
5	LARGE POWER SERVICE	78.6130%
6	HIGH LOAD FACTOR SERVICE	78.6069%
7	LARGE LOAD HIGH LF POWER SERVICE	77.6089%
8	LARGE INDUSTRIAL SERVICE	80.6670%
9	LIGHTING SERVICE	85.3435%

It is estimated that the proposed adjustment in rates will have the following effects upon applicable Legacy ELL customers’ typical monthly bills: for a Residential customer using 1,000 kWh the bill would change by approximately \$3.67; for a Small General Service customer using 50 kW and 12,500 kWh the bill would change by approximately \$44.69; for a Large General Service customer using 1,000 kW and 500,000 kWh the bill would change by approximately \$1,249.63

It is estimated that the proposed adjustment in rates will have the following effects upon applicable Legacy EGSL customers’ typical monthly bills: for a Residential customer using 1,000 kWh the bill would change by approximately \$10.31; for a Small General Service customer using 5000 kWh the bill would change by approximately \$28.12; for a Large General Service customer using 500 kW and 255,500 kWh the bill would change by approximately \$776.35.

For questions and comments regarding ELL’s filing, please call the LPSC toll free at (800) 256-2397. Additionally, the filing, including its attachments may be viewed in the Records Division of the LPSC at the following address:

Records Division
602 N. Fifth Street, 12th Floor
Baton Rouge, Louisiana 70802
Telephone: (225) 342-3157

ENTERGY LOUISIANA, LLC

ENTERGY LOUISIANA, LLC

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

**Evaluation Report
& Workpapers**

Public - Redacted

Test Year Ended December 31, 2023

RECEIVED

**Entergy Louisiana, LLC
Formula Rate Plan
Electric
For the Test Year Ended December 31, 2023**

**AUG 27 2024
LA Public Service Commission**

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Electric
For the Test Year Ended December 31, 2023

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Notes:

¹This adjustment is not used in this filing.

²New in this filing

**ENTERGY LOUISIANA, LLC
FORMULA RATE PLAN RIDER SCHEDULE FRP
RATE ADJUSTMENTS**

I. APPLICABILITY

This Rider is applicable under the regular terms and conditions of the Company to all Customers served under any retail electric Rate Schedule* and/or Rider schedule.*

II. NET MONTHLY RATE

The Net Monthly Bill or Monthly Bill calculated pursuant to each applicable retail rate schedule* and/or rider schedule* on file with the Louisiana Public Service Commission will be adjusted monthly by the appropriate percentage of applicable Base Rate Revenues, before application of the monthly fuel adjustment.

*Excluded Schedules: AFC, AMSOO, Contract Minimums, CS-L, CS-L Rider 1, DTK, EAC, EECR-PE, EECR-QS, EECS-L, EEIS-G, EEDBP, EIO, EIS-G, EIS-I-G, FA, FCA (3,4,5,6), FR-1-G, FSCII-ELL, FSCIII-ELL, FSCII-EGSL, FSCIII-EGSL, FSCIV-ELL, FSCV-ELL, FSPP, GGL, GGO, GPO, GZ, IES, LIS-L Rider 2, LQF-PO-G, LVGPO, MS, MVDR, NFRPCEA-L, NFRPCEA-G, OBP, PPS-1-L, QFSS-L, RCL, REP, RPCEA-L, RPCEA-G, RPCRR, RRD-V-G, RRD-VI-G, SCO-L, SCO-G, SCOII-L, SCOII-G, SCOIII-L, SCOIII-G, SCOIV-ELL, SCOV-ELL, SLGO-L, SLGR-L, SMQ-G, SQF-L, SQF-G, SSTSG, UODG, and applicable Special Contracted Rates.

**Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2023**

Ln No.	Rate Class ⁽¹⁾	Total ELL FRP Rate Adj. ⁽²⁾
1	RESIDENTIAL	88.7570%
2	SMALL GENERAL SERVICE	84.6158%
3	GENERAL SERVICE	86.2729%
4	MUNICIPAL PUMPING SERVICE	90.5930%
5	LARGE POWER SERVICE	78.6130%
6	HIGH LOAD FACTOR SERVICE	78.6069%
7	LARGE LOAD HIGH LF POWER SERVICE	77.6089%
8	LARGE INDUSTRIAL SERVICE	80.6670%
9	LIGHTING SERVICE	85.3435%

Notes:

⁽¹⁾ Excludes schedules specifically identified in this Rider FRP.

⁽²⁾ See Attachment A, Page 2, Col. E

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2023

		a	b	c	d	e = a + b + c + d
Ln No.	Rate Class ⁽¹⁾	FRP Excl. DRM, MCRM, & TAM ⁽²⁾	DRM ⁽³⁾	MCRM ⁽⁴⁾	TAM ⁽⁵⁾	Total
1	RESIDENTIAL	85.0148%	11.1584%	-4.7649%	-2.6515%	88.7570%
2	SMALL GENERAL SERVICE	85.0148%	7.0173%	-4.7649%	-2.6515%	84.6158%
3	GENERAL SERVICE	85.0148%	8.6743%	-4.7649%	-2.6515%	86.2729%
4	MUNICIPAL PUMPING SERVICE	85.0148%	12.9945%	-4.7649%	-2.6515%	90.5930%
5	LARGE POWER SERVICE	85.0148%	1.0145%	-4.7649%	-2.6515%	78.6130%
6	HIGH LOAD FACTOR SERVICE	85.0148%	1.0083%	-4.7649%	-2.6515%	78.6069%
7	LARGE LOAD HIGH LF POWER SERVICE	85.0148%	0.0104%	-4.7649%	-2.6515%	77.6089%
8	LARGE INDUSTRIAL SERVICE	85.0148%	3.0685%	-4.7649%	-2.6515%	80.6670%
9	LIGHTING SERVICE	85.0148%	7.7450%	-4.7649%	-2.6515%	85.3435%

Notes:

(1) Excludes schedules specifically identified in Attachment A, Page 1.

(2) See Attachment A, Page 3 Column e.

(3) See Attachment A, Page 3 Column h.

(4) See Attachment A, Page 3 Column j.

(5) See Attachment A, Page 3 Column l.

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2023

Ln No.	Rate Class	a		b		c		d = Col. d Ln. 10 * Col. c		e = Col. d / Col. b		f		g = Col. g Ln. 10 * Col. f		h = Col. g / Col. b		i = Col. i Ln. 10 * Col. c		j = Col. i / Col. b		k = Col. k Ln. 10 * Col. c		l = Col. k / Col. b	
		ELL Applicable Base Rate		ELL Base Rate		FRP Excl. DRM, MCRM, & TAM		FRP Excl. DRM, MCRM, & TAM		DRM Allocation ⁽⁴⁾		DRM Rev. Req. \$ ⁽⁵⁾		DRM Rate %		MCRM Rev. Req. \$ ⁽⁶⁾		MCRM Rate %		TAM Rev. Req. \$ ⁽⁷⁾		TAM Rate %			
		Revenues \$ ⁽¹⁾	Revenues % ⁽²⁾	Revenues \$ ⁽¹⁾	Revenues % ⁽²⁾	Rev. Req. \$ ⁽³⁾	Rate %	Allocation	Rev. Req. \$ ⁽⁵⁾	DRM	DRM	DRM	Rate %	Rev. Req. \$ ⁽⁶⁾	MCRM	Rev. Req. \$ ⁽⁶⁾	MCRM	TAM	Rev. Req. \$ ⁽⁷⁾	TAM	Rev. Req. \$ ⁽⁷⁾	TAM			
1 RESIDENTIAL	\$ 679,199,304	39.12%	\$ 577,420,237	85.0148%	60.80%	\$ 75,787,999	11.1584%	\$ (32,362,957)	-4.7649%	\$ (18,008,689)	-2.6515%														
2 SMALL GENERAL SERVICE	\$ 320,878,602	18.48%	\$ 272,794,447	85.0148%	18.06%	\$ 22,516,956	7.0173%	\$ (15,289,445)	-4.7649%	\$ (8,507,964)	-2.6515%														
3 GENERAL SERVICE	\$ 204,996,057	11.81%	\$ 174,277,080	85.0148%	14.27%	\$ 17,782,061	8.6743%	\$ (9,767,794)	-4.7649%	\$ (5,435,386)	-2.6515%														
4 MUNICIPAL PUMPING SERVICE	\$ 8,678,337	0.50%	\$ 7,377,875	85.0148%	0.90%	\$ 1,127,707	12.9945%	\$ (413,511)	-4.7649%	\$ (230,103)	-2.6515%														
5 LARGE POWER SERVICE	\$ 99,499,881	5.73%	\$ 84,589,670	85.0148%	0.81%	\$ 1,009,429	1.0145%	\$ (4,741,039)	-4.7649%	\$ (2,638,198)	-2.6515%														
6 HIGH LOAD FACTOR SERVICE	\$ 113,633,115	6.55%	\$ 96,605,017	85.0148%	0.92%	\$ 1,145,811	1.0083%	\$ (5,414,469)	-4.7649%	\$ (3,012,935)	-2.6515%														
7 LARGE LOAD HIGH LF POWER SERVICE	\$ 202,316,372	11.65%	\$ 171,998,951	85.0148%	0.02%	\$ 21,033	0.0104%	\$ (9,640,110)	-4.7649%	\$ (5,364,335)	-2.6515%														
8 LARGE INDUSTRIAL SERVICE	\$ 64,529,348	3.72%	\$ 54,859,526	85.0148%	1.59%	\$ 1,980,089	3.0685%	\$ (3,074,739)	-4.7649%	\$ (1,710,969)	-2.6515%														
9 LIGHTING SERVICE	\$ 42,312,935	2.44%	\$ 35,972,276	85.0148%	2.63%	\$ 3,277,118	7.7450%	\$ (2,016,156)	-4.7649%	\$ (1,121,910)	-2.6515%														
10 ELL Total	\$ 1,736,043,951		\$ 1,475,895,077			\$ 124,648,205		\$ (82,720,220)		\$ (46,030,489)															

Notes:

- (1) The applicable Base Rate Revenues used to derive the Class Allocation factor for all ELL FRP Riders (excluding DRM) shall be the Base Rate Revenues per Section 2.C.3.
- (2) The applicable Base Rate Revenues used to derive the Class Allocation factor for all ELL FRP Riders (excluding DRM) per Section 2.C.3, as a percentage of total applicable Base Rate Revenue for all retail rate classes.
- (3) See Attachment F, Page 1, Line 31.
- (4) DRM revenues shall be allocated to each LPSC rate class based on the applicable Distribution Plant in Service Allocation Factor as a percentage of total retail Distribution Plant in Service for all applicable retail rate schedules per Section 2.C.3.
- (5) See Attachment F, Page 1, Line 34.
- (6) See Attachment F, Page 1, Line 36.
- (7) See Attachment F, Page 1, Line 37.

Entergy Louisiana, LLC
Formula Rate Plan
Rider FRP Revenue Redetermination Formula
Electric
For the Test Year Ended December 31, 2023

SECTION 1			
BANDWIDTH DEVELOPMENT			
Line No	DESCRIPTION	REFERENCE	
1	Earned Rate of Return on Common Equity	Attachment B, Page 1, L25	9.05%
2	Evaluation Period Cost Rate for Common Equity	Developed per Attachment E	9.70%
3	If $L2 + 0.40\% < L1$		FALSE GO TO Section 2
4	If $L2 - 0.40\% > L1$		FALSE GO TO Section 3
5	Otherwise		No Rate Change

SECTION 2			
UPPER BAND RATE ADJUSTMENT			
Line No	DESCRIPTION	REFERENCE	
6	Earned Rate of Return on Common Equity	L1	%
7	Upper Band	$L2 + 0.40\%$	%
8	Reduction to Upper Band	$L6 - L7$	%
9	Common Equity Capital Ratio	Attachment D, L13, Column B	%
10	LPSC Retail Rate Base	Attachment B, Page 1, L20	\$
11	Revenue Conversion Factor	Attachment B, Page 1, L6	
12	Reduction in Earned Rate of Return on Common Equity	L8	%
13	If $L12 \leq 0.40\%$		No Rate Change
14	If $L12 > 0.40\%$, then Reduction in Base Rider FRP Revenue	$L9 * 40 * L11 * L12$	\$

SECTION 3			
LOWER BAND RATE ADJUSTMENT			
Line No	DESCRIPTION	REFERENCE	
15	Lower Band	$L2 - 0.40\%$	
16	Earned Rate of Return on Common Equity	L1	
17	Increase to Lower Band	$L15 - L16$	
18	Common Equity Capital Ratio	Attachment D, L13, Column B	
19	LPSC Retail Rate Base	Attachment B, Page 1, L20	
20	Revenue Conversion Factor	Attachment B, Page 1, L6	
21	Increase in Earned Rate of Return on Common Equity	L17	
22	If $L21 \leq 0.40\%$		No Rate Change
23	If $L21 > 0.40\%$, then Increase in Base Rider FRP Revenue	$L18 * L19 * L20 * L21$	

SECTION 4			
Riders FRP, ACRR, TRM, ECM and DRM			
Line No	DESCRIPTION	REFERENCE	
24	Annualized Evaluation Period Incremental FRP Revenues	See Note 1	\$ 1,414,444,549
25	(Reduction)/Increase in Base Rider FRP Revenue	See Note 2	\$ 120,000,000
26	Total Base Rider FRP Revenues	$L24 + L25$	\$ 1,534,444,549
27	Other One-Time Adjustments	See Note 3	\$ (69,491,162)
28	Extraordinary Cost Change Revenue	See Note 4	\$ (2,835,052)
29	Additional Capacity Revenue Requirement (ACRR)	Per Sec. 3.D of the Tariff	\$ (508,420)
30	Transmission Recovery Mechanism Revenues (TRM)	Per Sec. 3.F of the Tariff	\$ 14,285,162
31	Total FRP Revenue excluding DRM, MCRM & TAM	Sum of L26 - L30	\$ 1,475,895,077
32	Annualized Distribution Recovery Mechanism Revenues (DRM)		\$ 78,333,362
33	Incremental Distribution Recovery Mechanism Revenues (DRM)		\$ 46,314,843
34	Total Distribution Recovery Mechanism (DRM)	Per Sec. 3.G of the Tariff; See Note 4	\$ 124,648,205
35	Rider FRP Revenue excluding MCRM & TAM	$L31 + L34$	\$ 1,600,543,282

SECTION 5			
MISO COST RECOVERY & TAX ADJUSTMENT MECHANISMS			
Line No	DESCRIPTION	REFERENCE	
36	MISO Rec. Rev. Requirement (MCRM)	Per Sec. 4 & Att. G Pg. 1 L16	\$ (82,720,220)
37	Tax Adjustment Mechanism (TAM)	Per Sec. 5 & Att. H Pg. 1 L11	\$ (46,030,489)

Notes:

- (1) Rider ELL FRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period billing determinants. See AJ01A.3, Column H
- (2) For Test Years 2023 and 2024, reference Docket No. U-36959 Stipulation Agreement, Sections III.A.1 and IV.E. Reference F2.4.
- (3) See LPSC Order U-36595, Rider Schedule FRP Section 3.H. Reference F2.3.
- (4) Per Sections, 3.A.1 through 3.A.3, 3.C, and 3.E. Reference F2.2.

Entergy Louisiana, LLC
Formula Rate Plan
Extraordinary Cost Change Revenue Requirement
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	Amount
1	Guaranteed Savings (Incremental) ¹	(2,835,052)
2	Total Extraordinary Cost Change	\$ (2,835,052)

Notes:

¹ See LPSC Order U-33244-A, Monthly Schedule of Guaranteed Savings Credits, Page 2 of 2

Entergy Louisiana, LLC
Formula Rate Plan
Other One-Time Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	Amount
1	Global Settlement Stipulation Agreement Rate Credits ⁽¹⁾	(111,000,000)
2	Settlement Agreement LPSC Docket No. U-34951 ⁽¹⁾	(5,800,000)
3	Nuclear Depreciation Expense Increase ⁽¹⁾	15,000,000
4	Other One-Time Revenue Adjustments ⁽²⁾⁽³⁾	30,686,295
5	TRM Revenue Requirement True-Up ⁽⁴⁾	1,622,543
6	Total Other One-Time Adjustments	\$ (69,491,162)

Notes:

⁽¹⁾ Reference Global Settlement Stipulation and Settlement Agreement section II paragraph A. Credits relate to resolution of IRS Audit for Tax Years 2016 through 2018 and final resolution of all issues in LPSC Docket Nos. U-34951 (Test Year 2017), U-35205 (Test Year 2018), U-35581 (Test Year 2019), U-36092 (Test Year 2020), U-36381 (Test Year 2021), U-36822 (Test Year 2022), U-34332 (Review of LPSC Special Order 01-2001), and X-35071.

⁽²⁾ Reference Schedule AFC Section II Option A, and the Global Settlement Stipulation and Agreement section V.B paragraph 7 and section VI.A.

⁽³⁾ Reference WP F3.1

⁽⁴⁾ Reference LPSC Order in Docket No. U-35565 and AJ30.

**Entergy Louisiana, LLC
Formula Rate Plan
Rider FRP Revenue Redetermination Formula
Change in Base Rider FRP Revenue Pursuant to Docket No. U-36959
Electric
For the Test Year Ended December 31, 2023**

Section III.A.1 of the Global Settlement Stipulation Agreement provides as follows for change in Base Rider FRP Revenue for the bandwidth rate adjustment:

The Company shall implement a \$120.0 million increase in Base Rider FRP Revenue.

Entergy Louisiana, LLC
Formula Rate Plan
Other One-Time Revenue Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	Amount
1	Rider AFC Revenue Change ⁽¹⁾	13,410,036
2	Late Fee Adjustment ⁽²⁾	14,343,485
3	Miscellaneous Electric Revenue Adjustment ⁽³⁾	2,932,775
4	Total Other One-Time Revenue Adjustments	\$ 30,686,296

Notes:

- ⁽¹⁾ Reference Schedule AFC Section II Option A and WP F3.2
- ⁽²⁾ Reference Global Settlement Stipulation and Agreement section VI.A and WP F3.3
- ⁽³⁾ Reference Global Settlement Stipulation and Agreement section V.B paragraph 7 and WP F3.5

Entergy Louisiana, LLC
Formula Rate Plan
Summary of AFC Revenue Impact
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	Amount
1	Total Rider AFC Revenues	45,835,362
2	Updated Rate- Option A	0.914%
3	Current AFC Option A Rate ⁽¹⁾	1.292%
4	Estimated Impact (Line 2 / Line 3 - 1)	-29.26%
5	Total Rider AFC Revenues - Change (Line 1 * Line 4)	\$ (13,410,036)

Notes:

⁽¹⁾ Reference Schedule AFC in the Global Settlement Stipulation Agreement Part II

Entergy Louisiana, LLC
Formula Rate Plan
Other One-Time Revenue Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	Amount
1	Late Charges Per Books	24,386,384
2	Total Adjusted Late Charges ⁽¹⁾	10,042,899
3	Revenue Neutral Adjustment for Late Charges ⁽²⁾	\$ (14,343,485)

Notes:

⁽¹⁾ Reference WP F3.4

⁽²⁾ Ln 2 - Ln 1

Entergy Louisiana, LLC
Formula Rate Plan
Calculation of Adjusted Late Fees to 1.5%
Electric
For the Test Year Ended December 31, 2023

	a	b	c	d	e = c * d	f	g = e + f
Line No.	Legacy Company	Revenue Class	Total Number of LPC	Average LPC \$	Gross LPC \$	Adjustment to 1.5% LPC ⁽¹⁾⁽²⁾	Revised LPC Revenues \$
1	EGSL	RES	1,158,510	5.07	5,868,078	(2,770,343)	3,097,735
2	EGSL	COM	67,730	12.38	838,505	(285,822)	552,682
3	EGSL	IND	5,800	116.28	674,396	(175,124)	499,272
4		TOTAL			7,380,979	(3,231,290)	4,149,689
5	ELL	RES	1,848,073	8.34	15,417,704	(10,792,393)	4,625,311
6	ELL	COM	99,792	22.08	2,203,591	(1,542,514)	661,077
7	ELL	IND	11,029	73.36	809,095	(202,274)	606,821
8		TOTAL			18,430,390	(12,537,180)	5,893,210
9		RES					7,723,046
10		COM					1,213,760
11		IND					1,106,093
12		TOTAL					10,042,899

Notes:

- (1) Current Legacy EGSL Late Fee Rates apply 5% on the first \$50; 2% over \$50. The adjustment calculates a late fee of 1.5% for all customer classes. $(\text{Col c} * 1.5) - ((\text{Col e} - (\text{Col c} * 1.5)) * .25)$
- (2) Current Legacy ELL Late Fee Rates apply 5% on Residential and Small General Service; 2% for General Service and Industrials. The adjustment calculates a late fee of 1.5% for all customer classes. $\text{Col e} * -.7$ or $\text{Col e} * -.25$

Entergy Louisiana, LLC
Formula Rate Plan
Change in Miscellaneous Electric Service Charges
Electric
For the Test Year Ended December 31, 2023

Line No.	Miscellaneous Fee Description	Present			Proposed			Revenue Impact \$
		Number of Occurrences	Rate \$	Revenue \$	Number of Occurrences	Rate \$	Revenue \$	
1	Connection Fee	234,622	\$12.50	2,932,775	234,622	\$ -	\$0	(\$2,932,775)
2	Insufficient Funds Charge	92,602	\$20	1,852,035	92,602	\$ 20.00	\$1,852,035	\$0
3	Disconnect/Reconnect Fee	1,727	\$8.50	14,680	1,727	\$ 8.50	\$14,680	\$0
4	Temporary Metered Service Connection	1,126	\$36	40,536	1,126	\$ 36.00	\$40,536	\$0
	Electrical Pulse Charge							
5	Company Installs (Monthly)	84	\$10	\$840	84	\$ 10.00	\$840	\$0
6	Company Maintains Equipment (Monthly)	8	\$25	\$200	8	\$ 25.00	\$200	\$0
7	Meter Test	-	\$4	\$0	-	\$ 4.00	\$0	\$0
9	Tampering Fee ⁽¹⁾	-	\$0	\$0	-	\$ 75.00	\$0	\$0
10	Total			<u>\$4,841,065</u>			<u>\$1,908,290</u>	<u>(\$2,932,775)</u>

⁽¹⁾ Reference Global Settlement Stipulation Agreement Section V.5.7

Entergy Louisiana, LLC
Formula Rate Plan
Earned Rate of Return on Common Equity Formula
Electric
For the Test Year Ended December 31, 2023

Line No	Description	Adjusted Amount
TOTAL COMPANY		
1	RATE BASE (Attachment B, Page 2, L28)	16,412,640,023
2	BENCHMARK RATE OF RETURN ON RATE BASE (Attachment D, L15, Column D)	6.81%
3	REQUIRED OPERATING INCOME (L1 * L2)	1,117,310,408
4	NET UTILITY OPERATING INCOME (Attachment B, Page 3, L29)	1,089,569,929
5	OPERATING INCOME DEFICIENCY/(EXCESS) (L3 - L4)	27,740,479
6	REVENUE CONVERSION FACTOR (NOTE A)	1.386
7	REVENUE DEFICIENCY/(EXCESS) (L5 * L6)	38,455,304
PRESENT RATE REVENUES		
8	ULTIMATE CUSTOMERS (Attachment B, Page 3, L1)	3,285,200,199
9	SALES FOR RESALE (Attachment B, Page 3, L2)	0
10	TOTAL (L8 + L9)	3,285,200,199
11	REVENUE REQUIREMENT (L7 + L10)	3,323,655,504
LPSC RETAIL		
12	REVENUE REQUIREMENT ALLOCATION FACTOR (%)	100.00%
13	REVENUE REQUIREMENT (L11 * L12)	3,323,655,504
14	PRESENT RATE REVENUES (L8 above)	3,285,200,199
15	RIVER BEND DAP REVENUE REQUIREMENT	37,200,315
16	REVENUE DEFICIENCY/ (EXCESS) (L13 - L14 + L15)	75,655,619
17	REVENUE CONVERSION FACTOR (NOTE A)	1.386
18	OPERATING INCOME DEFICIENCY/ (EXCESS) (L16 / L17)	54,575,647
19	RATE BASE ALLOCATION FACTOR (%)	100.00%
20	RATE BASE (L1 * L19)	16,412,640,023
21	COMMON EQUITY DEFICIENCY/(EXCESS) (%) (L18 / L20)	0.33%
22	WEIGHTED EVALUATION PERIOD COST RATE FOR COMMON EQUITY (%) (Attachment D, L13, Column D)	4.93%
23	WEIGHTED EARNED COMMON EQUITY RATE (%) (L22 - L21)	4.60%
24	COMMON EQUITY RATIO (%) (Attachment D, L13, Column B)	50.81%
25	EARNED RATE OF RETURN ON COMMON EQUITY (%) (L23 / L24)	9.05%

NOTES:

- (A) REVENUE CONVERSION FACTOR = 1 / [(1 - COMPOSITE TAX RATE) * (1 - BAD DEBT - REGULATORY COMMISSION EXPENSE RATE - FRANCHISE TAX RATE)] SEE WORKPAPER MD 1

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base (A)
Electric
For the Test Year Ended December 31, 2023

Line No	Description	Per Books	Adjustments (B)	Adjusted Amount
1	GROSS PLANT IN SERVICE (C)(K)	27,655,288,927	(1,673,842,874)	25,981,446,054
2	DEPRECIATION RESERVES (K)	(9,988,931,540)	747,715,286	(9,241,216,254)
3	NET UTILITY PLANT (L1 + L2)	17,666,357,387	(926,127,588)	16,740,229,799
4	PROPERTY UNDER FINANCIAL LEASE - NET	(0)	0	(0)
5	PLANT HELD FOR FUTURE USE	1,082,534	(1,082,534)	0
6	PLANT ACQUISITION ADJUSTMENT (K)	141,561,725	0	141,561,725
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	(47,786,862)	0	(47,786,862)
8	CONSTRUCTION WORK IN PROGRESS (D)	0	22,465,728	22,465,728
9	MATERIALS & SUPPLIES (E)	621,487,648	(82,327,188)	539,160,460
10	PREPAYMENTS (E)	44,099,533	(3,769,455)	40,330,078
11	CASH WORKING CAPITAL (F)	0	(82,372,165)	(82,372,165)
12	OTHER WORKING CAPITAL (E)(G)	63,972,752	2,502	63,975,254
13	INVESTMENT IN SFI (E)	0	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	0	(22,857,859)	(22,857,859)
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0
16	NUCLEAR REFUELING OUTAGE	74,940,171	(8,247,472)	66,692,698
17	FUEL INVENTORY (E)	89,610,276	0	89,610,276
18	W-3 DESIGN BASIS/REGULATORY STUDY COST	709,998	0	709,998
19	RIVER BEND AFUDC GROSS-UP	2,472,978	0	2,472,978
20	COAL CAR MAINTENANCE RESERVE	(1,182,926)	0	(1,182,926)
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0
22	CUSTOMER ADVANCES	0	0	0
23	CUSTOMER DEPOSITS	(164,785,496)	1,990,100	(162,795,396)
24	UNFUNDED PENSION	(169,595,880)	353,032,049	183,436,168
25	ACCUM DEFERRED INCOME TAXES	(1,498,375,441)	180,033,653	(1,318,341,788)
26	RATE CASE EXPENSES	0	0	0
27	OTHER (I)(J)	84,641,439	72,690,417	157,331,856
28	RATE BASE (L3 + Sum of L4 - L27)	16,909,209,835	(496,569,812)	16,412,640,023

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) ADJUSTMENTS AS SET OUT IN ATTACHMENT C TO THIS RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON THE MOST RECENT COMMISSION APPROVED LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
- (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP
- (J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income
Electric
For the Test Year Ended December 31, 2023

Line No	Description	Per Books	Adjustments (A)	Adjusted Amount
	REVENUES			
	SALES TO ULTIMATE CUSTOMERS			
1	LPSC RETAIL	4,484,670,937	(1,199,470,737)	3,285,200,199
2	SALES FOR RESALE	66,846,320	(66,846,320)	0
3	EPP & SYSTEM SALES	291,053,314	(84,238,692)	206,814,622
4	OTHER ELECTRIC REVENUE	230,668,344	(97,214,890)	133,453,455
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	5,073,238,916	(1,447,770,640)	3,625,468,276
	EXPENSES			
	OPERATION & MAINTENANCE			
6	PRODUCTION	2,206,662,842	(1,520,278,101)	686,384,741
7	REGIONAL MARKET	10,133,377	(10,133,377)	0
8	TRANSMISSION	74,207,905	(20,304,134)	53,903,772
9	DISTRIBUTION	143,025,366	605,527	143,630,893
10	CUSTOMER ACCOUNTING	56,138,533	658,293	56,796,826
11	CUSTOMER SERVICE & INFORMATION	33,069,616	(20,538,362)	12,531,254
12	SALES	8,755,367	1,983	8,757,350
13	ADMINISTRATIVE & GENERAL	340,831,360	(16,844,078)	323,987,281
14	TOTAL O & M EXPENSE (Sum of L6 - L13)	2,872,824,366	(1,586,832,249)	1,285,992,117
15	GAIN FROM DISPOSITION OF ALLOWANCES	(40)	0	(40)
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0
17	REGULATORY DEBITS & CREDITS	38,137,154	(36,213,804)	1,923,350
18	DEPR, AMORT, DECOM, & ACCRETION EXP	795,726,079	(83,672,822)	712,053,257
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	4,416,726	0	4,416,726
20	INTEREST ON CUSTOMER DEPOSITS	0	8,173,975	8,173,975
21	TAXES OTHER THAN INCOME	238,104,732	(28,334,824)	209,769,908
22	CURRENT STATE INCOME TAX	7,612,387	54,082,633	61,695,020
23	CURRENT FEDERAL INCOME TAX	(103,156,223)	261,578,610	158,422,387
24	PROV DEF INC TAX - STATE - NET	31,840,495	2,008,475	33,848,970
25	PROV DEF INC TAX - FED - NET	(118,945,058)	182,550,542	63,605,484
26	INVESTMENT TAX CREDIT - NET	(4,295,919)	293,113	(4,002,806)
27	OTHER (B)			
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	3,762,264,697	(1,226,366,350)	2,535,898,347
29	NET UTILITY OPERATING INCOME (L5 - L28)	1,310,974,219	(221,404,289)	1,089,569,929

NOTES:

- (A) ADJUSTMENTS DEFINED IN ATTACHMENT C TO THIS RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax
Electric
For the Test Year Ended December 31, 2023

Line No	Description	Per Books	Adjustments (A)	Adjusted Amount
1	TOTAL OPERATING REVENUES (Pg 3, L5)	5,073,238,916	(1,447,770,640)	3,625,468,276
2	TOTAL O&M EXPENSE (Pg 3, L14)	2,872,824,366	(1,586,832,249)	1,285,992,117
3	GAIN FROM DISP OF ALLOWANCES (Pg 3, L15)	(40)	0	(40)
4	GAIN ON DISPOSITION OF UTILITY PLANT (Pg 3, L16)	0	0	0
5	REGULATORY DEBITS AND CREDITS (Pg 3, L17)	38,137,154	(36,213,804)	1,923,350
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE (Pg 3, L18)	795,726,079	(83,672,822)	712,053,257
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT (Pg 3, L19)	4,416,726	0	4,416,726
8	INTEREST ON CUSTOMER DEPOSITS (Pg 3, L20)	0	8,173,975	8,173,975
9	TAXES OTHER THAN INCOME (Pg 3, L21)	238,104,732	(28,334,824)	209,769,908
10	OTHER (Page 3, L27)			
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	1,124,029,900	279,109,085	1,403,138,984
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	(1,027,080,067)	429,656,611	(597,423,456)
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	96,949,833	708,765,696	805,715,529
	COMPUTATION OF STATE INCOME TAX			
14	STATE ADJUSTMENT	(6,507,738)	16,500,450	9,992,712
15	STATE TAXABLE INCOME (L13 + L14)	90,442,095	725,266,146	815,708,241
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	6,783,157	54,394,961	61,178,118
17	OTHER ITEMS IMPACTING STATE INCOME TAX	829,230	(312,327)	516,902
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	7,612,387	54,082,633	61,695,020
	COMPUTATION OF FEDERAL INCOME TAX			
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	96,949,833	708,765,696	805,715,529
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	(6,783,157)	(54,394,961)	(61,178,118)
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	90,166,676	654,370,735	744,537,411
22	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	18,935,002	137,417,854	156,352,856
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	(122,091,225)	124,160,756	2,069,530
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	(103,156,223)	261,578,610	158,422,387

NOTES:

- (A) ADJUSTMENTS DEFINED IN ATTACHMENT C TO THIS RIDER FRP
- (B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE WORKPAPER MD 1.

Energy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2023

Line No	Description	Per Books	AJ04A-Accumulated Income Tax Adjustment	AJ04A-TRAM Adjustment	AJ05-Major Storm Restoration Cost	AJ08-Lobbying Expense Portion of Dues Adjustment	AJ12-Waterford 3 Refueling Maintenance Cost Adjustment	AJ14-Working Cash Adjustment	AJ16-Unfunded Pension Adjustment
1	GROSS PLANT IN SERVICE (C)(K)	27,655,268.927	0	0	(429,824.106)	0	0	0	0
2	DEPRECIATION RESERVES (K)	(9,988,931.540)	0	0	(127,563.036)	0	0	0	0
3	NET UTILITY PLANT (L1 + L2)	17,666,357.387	0	0	(557,387.136)	0	0	0	0
4	PROPERTY UNDER FINANCIAL LEASE - NET	(0)	0	0	0	0	0	0	0
5	PROPERTY HELD FOR FUTURE USE	1,082,534	0	0	0	0	0	0	0
6	PLANT ACQUISITION ADJUSTMENT (K)	141,561,725	0	0	0	0	0	0	0
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	(47,786,862)	0	0	0	0	0	0	0
8	CONSTRUCTION WORK IN PROGRESS (D)	0	0	0	0	0	0	0	0
9	MATERIALS & SUPPLIES (E)	621,487,648	0	0	0	0	0	0	0
10	PREFACENTS (E)	44,099,533	0	0	0	0	0	0	0
11	CASH WORKING CAPITAL (F)	63,972,752	0	0	0	0	0	0	0
12	OTHER WORKING CAPITAL (E)(G)	0	0	0	0	0	0	0	0
13	INVESTMENT IN SF1 (E)	0	0	0	0	0	0	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	0	0	0	0	0	0	0	0
15	NUCLEAR FUEL IN REACTOR (E)	74,940,171	0	0	0	0	0	0	0
16	NUCLEAR REFUELING OUTAGE	89,610,276	0	0	0	0	0	0	0
17	FUEL INVENTORY (E)	709,988	0	0	0	0	0	0	0
18	VI-3 DESIGN BASIS/REGULATORY STUDY COST	2,472,978	0	0	0	0	0	0	0
19	RIVER BEND AFUDC GROSS UP	(1,182,926)	0	0	0	0	0	0	0
20	COAL CAR MAINTENANCE RESERVE	0	0	0	0	0	0	0	0
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0	0	0	0	0	0
22	CUSTOMER ADVANCES	0	0	0	0	0	0	0	0
23	CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
24	UNFUNDED PENSION	(164,785,496)	0	0	0	0	0	0	0
25	ACCUM DEFERRED INCOME TAXES	(169,595,880)	0	0	0	0	0	0	0
26	RATE CASE EXPENSES	(1,018,549,700)	0	0	0	0	0	0	0
27	OTHER (H)(J)	84,641,439	0	0	0	0	0	0	0
28	RATE BASE (L3 + Sum of L4-L27)	16,909,209,835	(1,018,549,700)	411,200,741	79,380,044	(16,735)	(22,857,859)	(82,372,165)	425,722,466

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) SEE ATTACHMENT C TO ELL RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
- (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP
- (J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Energy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2023

Line No	Description	AJ17-Construction Work In Progress Adjustment	AJ21-ARO Adjustment	AJ24-Distribution Recovery Mechanism	AJ27-Transportation Expense Adjustment	AJ30-Transmission Recovery Mechanism Adjustment	AJ31-River Bend DAF / River Bend 30% Unregulated Adjustment	AJ34-Nelson Rail Spur Adjustment	AJ35-Depreciation Adjustment
1	GROSS PLANT IN SERVICE (C)(K)	0	(478,916,838)	16,666,667	0	63,389,027	(849,304,984)	4,137,169	0
2	DEPRECIATION RESERVES (K)	0	(168,359,484)	(500,000)	0	(1,287,781)	(443,334,250)	(3,846,275)	101,591,168
3	NET UTILITY PLANT (L1 + L2)	0	(310,557,374)	16,166,667	0	62,121,247	(405,370,734)	290,895	101,591,168
4	PROPERTY UNDER FINANCIAL LEASE - NET PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0	0
5	PLANT ACQUISITION ADJUSTMENT (K)	0	0	0	0	0	0	0	0
6	AMORTIZATION ACQUISITION ADJUSTMENT (K)	0	0	0	0	0	0	0	0
7	CONSTRUCTION WORK IN PROGRESS (D)	22,465,728	0	0	0	0	0	0	0
8	MATERIALS & SUPPLIES (E)	0	0	0	0	0	0	0	0
9	PREPAYMENTS (E)	0	0	0	0	0	0	0	0
10	CASH WORKING CAPITAL (F)	0	0	0	0	0	0	0	0
11	OTHER WORKING CAPITAL (E)(G)	0	0	0	0	0	0	0	0
12	INVESTMENT IN SEI (E)	0	0	0	0	0	0	0	0
13	ACCUM DEF W-3 MAINT/REFUEL (H)	0	0	0	0	0	0	0	0
14	NUCLEAR FUEL IN REACTOR (E)	0	0	0	0	0	0	0	0
15	NUCLEAR REFUELING OUTAGE	0	0	0	0	0	0	0	0
16	FUEL INVENTORY (E)	0	0	0	0	0	0	0	0
17	W-3 DESIGN BASIS/REGULATORY STUDY COST	0	0	0	0	0	0	0	0
18	RIVER BEND AFUDC GROSS-UP	0	0	0	0	0	0	0	0
19	COAL CAR MAINTENANCE RESERVE	0	0	0	0	0	0	0	0
20	DOE/DECOM. & DECONTAMINATION FEE	0	0	0	0	0	0	0	0
21	CUSTOMER ADVANCES	0	0	0	0	0	0	0	0
22	CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
23	UNFUNDED PENSION	0	0	0	0	0	0	0	0
24	ACCUM DEFERRED INCOME TAXES	0	0	0	0	0	0	0	0
25	RATE CASE EXPENSES	0	0	0	0	0	0	0	0
26	OTHER (I)(J)	0	0	0	0	0	0	0	0
27									
28	RATE BASE (L3 + Sum of L4 - L27)	22,465,728	(310,557,374)	16,166,667	(4,283)	62,121,247	(399,113,419)	290,895	77,231,637

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) SEE ATTACHMENT C TO ELL RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
- (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP
- (J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

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

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2023

Line No	Description	AJ37-Gas and Steam Adjustment	AJ38-Plant Held for Future Use	AJ39-Miscellaneous	AJ43 - Contingent Tax Savings Credit	AJ54-River Bend Refueling Maintenance Cost Adjustment	Total Adjustments (B)	Adjusted Total
1	GROSS PLANT IN SERVICE (C)(K)	10,191	0	0	0	(1,673,874)	25,981,446,054	
2	DEPRECIATION RESERVES (K)	(49)	59	167,007,480	0	747,715,286	(9,241,126,254)	
3	NET UTILITY PLANT (L1 + L2)	10,141	59	167,007,480	0	(926,127,588)	16,740,229,799	
4	PROPERTY UNDER FINANCIAL LEASE - NET	0	0	0	0	0	0	(0)
5	PLANT HELD FOR FUTURE USE/LEASE - NET	0	(1,082,534)	0	0	(1,082,534)	0	0
6	PLANT ACQUISITION ADJUSTMENT (K)	0	0	0	0	0	0	0
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	0	0	0	0	0	0	(47,786,882)
8	CONSTRUCTION WORK IN PROGRESS (D)	0	0	0	0	0	0	22,465,728
9	MATERIALS & SUPPLIES (E)	(1,443,000)	0	0	0	(82,327,188)	539,160,460	
10	PREPARENTS (E)	(2,591,696)	0	0	0	(3,789,455)	40,330,078	
11	CASH WORKING CAPITAL (F)	0	0	0	0	(82,372,165)	0	
12	OTHER WORKING CAPITAL (E)(G)	6,785	0	0	0	(82,372,165)	0	
13	INVESTMENT IN SFI (E)	0	0	0	0	0	0	63,975,254
14	ACCUM DEF W/3 MAINT/REFUEL (H)	0	0	0	0	0	0	0
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0	0	0	0	(22,857,859)
16	NUCLEAR REFUELING OUTAGE	0	0	0	0	0	0	0
17	FUEL INVENTORY (E)	0	0	0	0	0	0	66,692,698
18	W-3 DESIGN BASIS/REGULATORY STUDY COST	0	0	0	0	0	0	89,610,276
19	RIVER BEND AFUDC GROSS UP	0	0	0	0	0	0	709,998
20	COAL CAR MAINTENANCE RESERVE	0	0	0	0	0	0	2,472,978
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0	0	0	0	(1,182,926)
22	CUSTOMER ADVANCES	0	0	0	0	0	0	0
23	CUSTOMER DEPOSITS	1,990,100	0	0	0	0	0	(162,795,396)
24	UNFUNDED PENSION	0	0	0	0	0	0	183,436,168
25	ACCUM DEFERRED INCOME TAXES	0	0	76,583,258	0	0	0	(1,318,341,788)
26	RATE CASE EXPENSES	0	0	0	0	0	0	72,690,417
27	OTHER (I)(J)	0	0	0	0	0	0	157,331,856
28	RATE BASE (L3 + Sum of L4 - L27)	(2,027,672)	(1,082,475)	167,007,480	76,583,258	1,841,709	(496,569,812)	16,412,640,023

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) SEE ATTACHMENT C TO ELL RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
- (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP
- (J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No	Description	Per Books	AJ01A-Revenue-Related and Uncollectible Expenses Adjustment	AJ01B-Revenue-Related and Uncollectible Expenses Adjustment	AJ01C-Rider Revenue and Expense Adjustment	AJ02-Interest on Fuel Over/Under Recovery	AJ03-Interest Synchronization	AJ04-Income Tax Adjustment	AJ05-Major Storm Restoration Cost
REVENUES									
1	SALES TO ULTIMATE CUSTOMERS								
1	LPS/C RETAIL	4,484,670,937	(1,199,470,737)	0	0	0	0	0	0
2	SALES FOR RESALE	66,846,320	(25,336,842)	0	0	0	0	0	0
3	EPP & SYSTEM SALES	291,053,314	0	(83,585,475)	0	0	0	0	0
4	OTHER ELECTRIC REVENUE	230,668,344	48,714,884	0	0	1,311,592	0	0	0
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	5,073,238,916	(1,176,092,695)	0	(83,585,475)	1,311,592	0	0	0
EXPENSES									
6	OPERATION & MAINTENANCE								
6	PRODUCTION	2,206,662,842	0	0	(1,510,752,399)	0	0	0	0
7	REGIONAL MARKET	10,133,377	0	0	0	0	0	0	0
8	TRANSMISSION	74,207,905	0	0	0	0	0	0	0
9	DISTRIBUTION	143,025,366	0	0	0	0	0	0	0
10	CUSTOMER ACCOUNTING	56,138,533	0	596,919	0	0	0	0	0
11	CUSTOMER SERVICE & INFORMATION	33,069,616	0	0	0	0	0	0	0
12	SALES	8,755,367	0	0	0	0	0	0	0
13	ADMINISTRATIVE & GENERAL	340,831,360	0	0	(230)	0	0	0	0
14	TOTAL O&M EXPENSE (Sum of L6 - L13)	2,872,824,366	0	596,919	(1,510,752,629)	0	0	0	0
15	GAIN FROM DISPOSITION OF ALLOWANCES	(40)	0	0	0	0	0	0	0
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
17	REGULATORY DEBITS & CREDITS	38,137,154	0	0	0	0	0	0	0
18	DEPR. AMORT. DECOM. & ACCRETION EXP	795,726,079	0	0	0	0	0	0	0
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	4,416,726	0	0	0	0	0	0	0
20	INTEREST ON CUSTOMER DEPOSITS	238,104,732	0	0	0	0	0	0	0
21	TAXES OTHER THAN INCOME	7,612,387	(88,206,952)	1,279,344	(50)	98,369	4,505,106	33,302,676	(5,061,168)
22	CURRENT STATE INCOME TAX	(103,156,223)	(228,456,006)	(140,720)	107,037,540	254,777	11,668,225	208,002,774	(13,352,681)
23	CURRENT FEDERAL INCOME TAX	31,840,485	0	(364,484)	277,227,230	0	0	(2,778,551)	5,061,168
24	PROV DEF INC TAX - STATE - NET	(118,945,058)	0	0	0	0	0	171,029,946	13,352,681
25	INVESTMENT TAX CREDIT - NET	(4,295,919)	0	0	0	0	0	0	0
26	OTHER (B)	3,762,264,697	(316,662,958)	1,371,079	(1,126,487,910)	353,146	16,173,332	409,556,844	(0)
27	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	1,310,974,219	(859,429,737)	(1,371,079)	1,042,902,435	958,446	(16,173,332)	(409,556,844)	0
28	NET UTILITY OPERATING INCOME (L5 - L28)								
29									

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No	Description	AJ06-Grand Gulf Adjustment	AJ07-Franchise Tax Adjustment	AJ09-Interest on Customer Deposits Adjustment	AJ10-Affiliate Interest Expense Adjustment	AJ11-Regulatory Debits & Credits Adjustment	AJ13-FAS 106 Adjustment	AJ18-Other Adjustments	AJ19-Image Advertising Adjustment
REVENUES									
1	SALES TO ULTIMATE CUSTOMERS	0	0	0	0	0	0	0	0
1	LPCSC RETAIL	0	0	0	0	0	0	0	0
2	SALES FOR RESALE	0	0	0	0	0	0	0	0
3	EPP & SYSTEM SALES	0	0	0	0	0	0	(5,130,461)	0
4	OTHER ELECTRIC REVENUE	0	0	0	0	0	0	(5,130,461)	0
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	0	0	0	0	(30,747,383)	0	(5,130,461)	0
EXPENSES									
6	OPERATION & MAINTENANCE	0	0	0	0	0	0	0	0
6	PRODUCTION	(11,701,820)	0	0	0	0	0	0	0
7	REGIONAL MARKET TRANSMISSION	0	0	0	0	0	0	0	0
9	DISTRIBUTION	0	0	0	0	0	0	0	0
10	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0
11	CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	0	0	0
12	SALES	0	0	0	0	0	0	0	0
13	ADMINISTRATIVE & GENERAL	4,167	0	0	0	1,551,347	(1,893,403)	12,446,874	0
14	TOTAL O&M EXPENSE (Sum of L6 - L13)	(11,697,655)	0	0	0	1,551,347	(3,095,847)	12,446,874	0
15	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	0	0
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
17	REGULATORY DEBITS & CREDITS	0	0	0	0	0	0	0	0
18	DEPR, AMORT, DECOM, & ACCELERATION EXP	0	0	0	0	0	0	0	0
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
20	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
21	TAXES OTHER THAN INCOME	877,324	0	0	0	5,298,776	(93,516)	0	0
22	CURRENT STATE INCOME TAX	2,272,269	4,080,177	(21,004,773)	(1,575,356)	(116,351)	(301,349)	13,726,420	(384,785)
23	CURRENT FEDERAL INCOME TAX	0	0	(620,511)	(1,607,123)	(2,417,805)	(996,592)	0	85,696
24	PROV DEF INC TAX - STATE - NET	0	0	0	0	0	0	0	221,952
25	INVESTMENT TAX CREDIT - NET	0	0	0	0	0	0	0	0
26	OTHER (B)	0	0	0	0	0	0	0	0
27	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	(8,548,060)	(15,349,238)	6,045,845	1,133,647	(82,384,867)	9,095,553	(1,381,377)	(834,963)
28	NET UTILITY OPERATING INCOME (L5 - L28)	8,548,060	15,349,238	(6,045,845)	(1,133,647)	51,637,484	(9,095,553)	(3,749,084)	834,963

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No	Description	AJ21-ARO Adjustment	AJ22-Incentive Compensation Adjustment	AJ23-Stock Option Expense Adjustment	AJ24 - Distribution Recovery Mechanism	AJ25-Capacity Revenue and Expense Adjustment	AJ27- Transportation Expense Adjustment	AJ28- Decommissioning Expense Adjustment	AJ30- Transmission Recovery Mechanism Adjustment
REVENUES									
1	SALES TO ULTIMATE CUSTOMERS LPSC RETAIL	0	0	0	0	0	0	0	0
2	SALES FOR RESALE	0	0	0	0	0	0	0	0
3	EPP & SYSTEM SALES	0	0	0	0	0	0	0	0
4	OTHER ELECTRIC REVENUE	0	0	0	0	0	0	0	0
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	0	0	0	0	(653,124)	0	0	0
EXPENSES									
6	OPERATION & MAINTENANCE PRODUCTION	0	0	(40)	0	90,134,431	(7,482)	0	0
7	REGIONAL MARKET	0	0	0	0	0	0	0	0
8	DISTRIBUTION	0	0	(0)	0	0	(605)	0	0
9	CUSTOMER ACCOUNTING	0	0	0	0	0	(37,591)	0	0
10	CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	(2,932)	0	0
11	SALES	0	0	0	0	0	0	0	0
12	ADMINISTRATIVE & GENERAL	0	0	0	0	0	0	0	0
13	TOTAL O&M EXPENSE (Sum of L6 - L13)	0	(5,247,450)	(1,474,766)	0	90,134,431	(2,835,403)	0	0
14	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	(2,84,013)	0	0
15	GAIN ON DISPOSITION OF UTILITY PLANT	61,553,322	0	0	0	0	0	0	0
16	REGULATORY DEBITS & CREDITS	(89,672,755)	0	0	0	0	0	0	0
17	DEPR., AMORT., DECOM. & ACCRETION EXP	0	0	0	0	0	0	0	0
18	INTEREST ON PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
19	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
20	TAXES OTHER THAN INCOME	(123,315)	(21,385)	0	0	0	0	0	0
21	CURRENT STATE INCOME TAX	2,108,957	402,807	262,500	0	(6,809,067)	216,301	0	0
22	CURRENT FEDERAL INCOME TAX	5,462,200	1,043,271	290,635	679,875	(17,635,483)	560,220	(3,482,126)	372,472
23	PROV DEF INC TAX - STATE - NET	0	0	0	0	0	0	0	0
24	INVESTMENT TAX CREDIT - NET	0	0	0	0	0	0	0	0
25	OTHER (B)	0	0	0	0	0	0	0	0
26	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	(20,548,276)	(3,924,686)	(1,093,342)	(2,557,625)	65,689,882	(2,107,492)	13,099,425	(1,401,204)
27	NET UTILITY OPERATING INCOME (L5 - L28)	20,548,276	3,924,686	1,093,342	2,557,625	(66,343,006)	2,107,492	(13,099,425)	1,401,204

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Energy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No	Description	AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment	AJ34-Nelson Rail Spur Adjustment	AJ35-Depreciation Adjustment	AJ36-Westinghouse Credits	AJ37-Gas and Steam Adjustment	AJ38-Plant Held for Future Use	AJ39-Miscellaneous	AJ42-Outside ROW
REVENUES									
1	SALES TO ULTIMATE CUSTOMERS LPS/C RETAIL	0	0	0	0	0	0	0	0
2	SALES FOR RESALE EPP & SYSTEM SALES	0	0	0	0	0	0	(41,509,479)	0
4	OTHER ELECTRIC REVENUE	0	0	0	0	0	0	0	0
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	0	0	0	(76,979)	0	0	(41,509,479)	0
EXPENSES									
6	OPERATION & MAINTENANCE PRODUCTION	(78,095,353)	45,791	0	0	0	0	(9,100,707)	0
7	REGIONAL MARKET	0	0	0	0	0	0	0	0
8	DISTRIBUTION	0	0	0	0	0	0	0	240,217
9	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	614,738
10	CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	0	0	0
11	SALES	0	0	0	0	0	0	0	0
12	ADMINISTRATIVE & GENERAL	(19,001,983)	45,791	0	0	0	0	0	0
13	TOTAL O&M EXPENSE (Sum of L6 - L13)	(97,097,335)	45,791	0	0	0	0	(9,100,707)	0
14	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	0	0
15	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
16	REGULATORY DEBITS & CREDITS	0	0	0	0	0	0	0	0
17	DEPR., AMORT., DECOM., & ACCRETION EXP.	(14,077,756)	375	0	0	0	0	0	0
18	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	7,567,231	0	0	0	0	0	0
19	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
20	INTEREST OTHER THAN INCOME	(8,451,693)	2,963	0	0	0	0	0	0
21	CURRENT STATE INCOME TAX	8,807,305	(3,665)	0	0	0	0	0	0
22	CURRENT FEDERAL INCOME TAX	22,810,921	(9,543)	(0)	(5,773)	(0)	(10,822)	0	17
23	PROV DEF INC TAX - STATE - NET	(274,143)	0	0	(14,953)	0	2,800	(2,430,658)	(64,124)
24	INVESTMENT TAX CREDIT - NET	(690,555)	0	(1,141,429)	0	0	(605)	812	(166,080)
25	OTHER (B)	293,113	0	0	0	0	2,102	(6,295,404)	0
26	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	(88,680,244)	35,901	6,425,803	(20,726)	5,898	(7,908)	(17,826,769)	624,779
27	NET UTILITY OPERATING INCOME (L5 - L28)	88,680,244	(35,901)	(6,425,803)	(56,252)	(5,898)	7,908	(23,682,710)	(624,779)

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Energy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No	Description	AJ45-MISO Cost Recovery Adjustment	AJ46-Environmental Costs	AJ48-DOE Awards	AJ49-Business Combination External Transaction Costs	AJ50-Energy Efficiency Programs	Total Adjustments (A)	Adjusted Total
REVENUES								
SALES TO ULTIMATE CUSTOMERS								
1	LPSC RETAIL	0	0	0	0	0	(1,199,470,737)	3,285,200,199
2	SALES FOR RESALE	0	0	0	0	0	(66,846,320)	0
3	EPP & SYSTEM SALES	0	(93)	0	0	0	(84,238,692)	206,814,622
4	OTHER ELECTRIC REVENUE	0	0	0	0	0	(97,214,890)	133,453,455
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	(111,286,543)	(93)	0	0	0	(1,447,770,640)	3,625,468,276
EXPENSES								
OPERATION & MAINTENANCE								
6	PRODUCTION	(800,523)	0	0	0	0	(1,520,278,101)	686,384,741
7	REGIONAL MARKET	(10,133,377)	0	0	0	0	(10,133,377)	0
8	TRANSMISSION	(20,168,538)	0	0	0	0	(20,304,134)	53,903,772
9	DISTRIBUTION	0	0	0	0	0	605,527	143,630,893
10	CUSTOMER ACCOUNTING	0	0	0	0	0	658,293	56,796,826
11	CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	(20,538,362)	12,531,254
12	SALES	0	0	0	0	0	1,983	8,757,350
13	ADMINISTRATIVE & GENERAL	(703,671)	0	0	0	0	(147,127)	(16,844,078)
14	TOTAL O&M EXPENSE (Sum of L6 - L13)	(31,806,506)	0	0	1,593,403	(19,859,296)	(1,566,832,249)	323,987,281
TOTAL O&M EXPENSE (Sum of L6 - L13)								
15	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	(40)
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0
17	REGULATORY DEBITS & CREDITS	0	0	0	0	0	(36,213,804)	1,923,350
18	DEPR, AMORT, DECOM, & ACCRETION EXP	0	0	0	0	0	(83,672,322)	712,053,257
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	4,416,726
20	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	8,173,975
21	TAXES OTHER THAN INCOME	0	0	0	0	0	(28,334,824)	209,769,908
22	CURRENT STATE INCOME TAX	(5,961,003)	(7)	(38,965)	(121,646)	1,490,065	54,082,633	61,695,020
23	CURRENT FEDERAL INCOME TAX	(15,438,997)	(18)	(100,921)	(315,064)	3,859,269	281,578,610	158,422,387
24	PROV DEF INC TAX - STATE - NET	0	0	0	0	0	2,008,475	33,848,970
25	PROV DEF INC TAX - FED - NET	0	0	0	0	0	182,550,542	63,605,484
26	INVESTMENT TAX CREDIT - NET	0	0	0	0	0	293,113	(4,002,806)
27	OTHER (6)	0	0	0	0	0	0	0
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	(53,206,508)	(25)	379,654	1,185,242	(14,518,201)	(1,226,366,350)	2,553,898,347
29	NET UTILITY OPERATING INCOME (L5 - L28)	(58,080,036)	(68)	(379,654)	(1,185,242)	14,518,201	(221,404,289)	1,089,569,929

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Energy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No	Description	Per Books	AJ01A-Revenue-Related and Uncollectible Expenses Adjustment	AJ01B-Revenue-Related and Uncollectible Expenses Adjustment	AJ01C-Rider Revenue and Expense Adjustment	AJ02-Interest on Deferred Fuel Over/Under Recovery	AJ03-Interest Synchronization	AJ04-Income Tax Adjustment	AJ05-Major Storm Restoration Cost
1	TOTAL OPERATING REVENUES		5,073,238.916	(1,176,092.695)	0	596,919	(83,585,475) (1,510,752,629)	1,311,592	0
2	TOTAL O&M EXPENSE		2,872,824.386	(40)	0	0	0	0	0
3	GAIN FROM DISPOSITION OF ALLOWANCES		0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT REGULATORY DEBITS AND CREDITS		38,137,154	0	0	0	0	0	0
5	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE		795,726,079	0	0	0	0	0	0
6	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT		4,416,726	0	0	0	0	0	0
7	INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	0	0
8	TAXES OTHER THAN INCOME		238,104,732	0	1,279,344	(50)	0	0	0
9	OTHER								
10	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)		1,124,029,900	(1,176,092.695)	(1,876,263)	1,427,167,205	1,311,592	0	0
11	ADJUSTMENTS TO NET INCOME BEFORE TAXES		(1,027,080,067)	0	0	0	0	432,862,708	(68,645,364)
12	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)		96,949,833	(1,176,092.695)	(1,876,263)	1,427,167,205	1,311,592	432,862,708	(68,645,364)
13	COMPUTATION OF STATE INCOME TAX								
14	STATE ADJUSTMENT		(6,507,738)	0	0	0	0	0	15,337,334
15	STATE TAXABLE INCOME (L13 + L14)		90,442,095	(1,176,092.695)	(1,876,263)	1,427,167,205	1,311,592	60,068,084	(67,482,248)
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]		6,783,157	(88,206,952)	(140,720)	107,037,540	98,369	4,505,106	33,615,003
17	OTHER ITEMS IMPACTING STATE INCOME TAX		829,230	0	0	0	0	0	(5,061,169)
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)		7,612,387	(88,206,952)	(140,720)	107,037,540	98,369	4,505,106	33,302,676
19	COMPUTATION OF FEDERAL INCOME TAX								
20	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)		96,949,833	(1,176,092.695)	(1,876,263)	1,427,167,205	1,311,592	60,068,084	432,862,708
21	CURRENT STATE INCOME TAX [L16 (shown as deduction)]		(6,783,157)	88,206,952	140,720	(107,037,540)	(98,369)	(4,505,106)	(33,615,003)
22	FEDERAL TAXABLE INCOME (Sum of L19 - L20)		90,166,676	(1,087,885,743)	(1,735,543)	1,320,129,664	1,213,223	55,562,977	5,061,169
23	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]		18,935,002	(228,456,006)	(364,464)	277,227,230	254,777	11,668,225	399,247,705
24	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX		(122,091,225)	0	0	0	0	83,842,018	(63,584,195)
	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)		(103,156,223)	(228,456,006)	(364,464)	277,227,230	254,777	11,668,225	(13,352,681)
								208,002,774	(13,352,681)

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Line No	Description	AJ06-Grand Gulf Adjustment	AJ07-Franchise Tax Adjustment	AJ08-Interest on Customer Deposits Adjustment	AJ10-Affiliate Interest Expense Adjustment	AJ11-Regulatory Debits & Credits Adjustment	AJ13-FAS 106 Adjustment	AJ18-Other Adjustments	AJ19-Image Advertising Adjustment
1	TOTAL OPERATING REVENUES			0	0	1,551,347	(30,747,383)	12,446,874	0
2	TOTAL O&M EXPENSE	(11,697,653)	0	0	0	(3,095,647)	(30,747,383)	0	(1,142,611)
3	GAIN FROM DISP OF ALLOWANCES	0	0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	(98,315,215)	0	0
5	REGULATORY DEBITS AND CREDITS	0	0	0	0	0	0	0	0
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	0	0	0	0	0	0	0	0
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME	0	(21,004,773)	0	0	0	0	0	0
10	OTHER	0							
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	11,697,653	21,004,773	(8,273,480)	(1,551,347)	70,663,679	(12,446,874)	(5,130,461)	1,142,611
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	0	0	0	0	0	0	0
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	11,697,653	21,004,773	(8,273,480)	(1,551,347)	70,663,679	(12,446,874)	(5,130,461)	1,142,611
14	COMPUTATION OF STATE INCOME TAX								
15	STATE ADJUSTMENT	0	0	0	0	0	0	0	0
16	STATE TAXABLE INCOME (L13 + L14)	11,697,653	21,004,773	(8,273,480)	(1,551,347)	70,663,679	(12,446,874)	(5,130,461)	1,142,611
17	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	877,324	1,575,358	(620,511)	(116,351)	5,299,776	(933,516)	(384,785)	85,696
18	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	0	0	0	0	0
19	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	877,324	1,575,358	(620,511)	(116,351)	5,299,776	(933,516)	(384,785)	85,696
20	COMPUTATION OF FEDERAL INCOME TAX								
21	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	11,697,653	21,004,773	(8,273,480)	(1,551,347)	70,663,679	(12,446,874)	(5,130,461)	1,142,611
22	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	(877,324)	(1,575,358)	620,511	116,351	(5,299,776)	933,516	384,785	(85,696)
23	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	10,820,329	19,429,415	(7,652,969)	(1,434,996)	65,363,903	(11,513,358)	(4,745,676)	1,056,915
24	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	2,272,269	4,080,177	(1,607,123)	(301,349)	13,726,420	(2,417,805)	(996,592)	221,952
25	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0
26	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	2,272,269	4,080,177	(1,607,123)	(301,349)	13,726,420	(2,417,805)	(996,592)	221,952

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No	Description	AJ21-ARO Adjustment	AJ22-Incentive Compensation Adjustment	AJ23-Stock Option Expense Adjustment	AJ24-Distribution Recovery Mechanism	AJ25-Capacity Revenue and Expense Adjustment	AJ27-Transportation Expense Adjustment	AJ28-Decommissioning Expense Adjustment	AJ30-Transmission Recovery Mechanism Adjustment
1	TOTAL OPERATING REVENUES	0	(5,247,450)	0	(1,474,806)	0	(653,124)	0	0
2	TOTAL O&M EXPENSE	0	0	0	0	90,134,431	(2,884,013)	0	0
3	GAIN FROM DISP OF ALLOWANCES	0	0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	61,553,322	0	0	0	(3,500,000)	0	0	0
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	(89,672,755)	0	0	0	0	0	0	(1,917,488)
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME	0	(123,315)	(21,385)	0	0	0	0	0
10	OTHER	0	0	0	0	0	0	0	0
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	28,119,433	5,370,765	1,496,191	3,500,000	(90,787,555)	2,884,013	(17,926,000)	1,917,488
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	0	0	0	0	0	0	0
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	28,119,433	5,370,765	1,496,191	3,500,000	(90,787,555)	2,884,013	(17,926,000)	1,917,488
	COMPUTATION OF STATE INCOME TAX								
14	STATE ADJUSTMENT	0	0	0	0	0	0	0	0
15	STATE TAXABLE INCOME (L13 + L14)	28,119,433	5,370,765	1,496,191	3,500,000	(90,787,555)	2,884,013	(17,926,000)	1,917,488
16	CURRENT STATE INCOME TAX [L15 - Effective State Tax Rate (see Note B)]	2,108,957	402,807	112,214	262,500	(6,809,067)	216,301	(1,344,450)	143,812
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	0	0	0	0	0
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	2,108,957	402,807	112,214	262,500	(6,809,067)	216,301	(1,344,450)	143,812
	COMPUTATION OF FEDERAL INCOME TAX								
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	28,119,433	5,370,765	1,496,191	3,500,000	(90,787,555)	2,884,013	(17,926,000)	1,917,488
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	(2,108,957)	(402,807)	(112,214)	(262,500)	6,809,067	(216,301)	1,344,450	(143,812)
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	26,010,476	4,967,957	1,383,977	3,237,500	(83,978,489)	2,667,712	(16,581,550)	1,773,976
22	CURRENT FEDERAL INCOME TAX [L21 - Federal Tax Rate (see Note B)]	5,462,200	1,043,271	290,635	679,875	(17,635,483)	560,220	(3,482,126)	372,472
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	5,462,200	1,043,271	290,635	679,875	(17,635,483)	560,220	(3,482,126)	372,472

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD-1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No	Description	AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment	AJ34-Nelson Rail Spur Adjustment	AJ35-Depreciation Adjustment	AJ36-Westinghouse Credits	AJ37-Gas and Steam Adjustment	AJ38-Plant Held for Future Use	AJ39-Miscellaneous	AJ42-Outside ROW
1	TOTAL OPERATING REVENUES								
2	TOTAL O&M EXPENSE	(97,097,335)	45,791	0	(76,979)	102,876	0	(41,509,479)	0
3	GAIN FROM DISP OF ALLOWANCES	0	0	0	0	0	0	(9,100,707)	854,966
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	0	0	0	0	0	0	0	0
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	(14,077,756)	375	7,567,231	0	1,901	0	0	0
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	(99,505)	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME	(8,451,693)	2,963	0	0	(98,822)	0	0	17
10	OTHER								
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	119,626,785	(49,129)	(7,567,231)	(76,979)	(8,072)	10,822	(32,408,772)	(854,983)
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	(2,196,048)	0	7,567,231	0	0	0	0	0
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	117,430,737	(49,129)	(0)	(76,979)	(8,072)	10,822	(32,408,772)	(854,983)
	COMPUTATION OF STATE INCOME TAX								
14	STATE ADJUSTMENT	0	0	0	0	0	0	0	0
15	STATE TAXABLE INCOME (L13 + L14)	117,430,737	(49,129)	(0)	(76,979)	(8,072)	10,822	(32,408,772)	(854,983)
16	CURRENT STATE INCOME TAX [(L15 * Effective State Tax Rate (see Note B))]	8,807,305	(3,685)	(0)	(5,773)	(605)	812	(2,430,658)	(64,124)
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	0	0	0	0	0
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	8,807,305	(3,685)	(0)	(5,773)	(605)	812	(2,430,658)	(64,124)
	COMPUTATION OF FEDERAL INCOME TAX								
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	117,430,737	(49,129)	(0)	(76,979)	(8,072)	10,822	(32,408,772)	(854,983)
20	CURRENT STATE INCOME TAX (L16 (shown as deduction))	(8,807,305)	3,685	0	5,773	605	(812)	2,430,658	64,124
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	108,623,431	(45,444)	(0)	(71,295)	(7,466)	10,010	(29,978,114)	(790,859)
22	CURRENT FEDERAL INCOME TAX [(L21 * Federal Tax Rate (see Note B))]	22,810,921	(9,543)	(0)	(14,953)	(11,568)	2,102	(6,295,404)	(166,080)
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	22,810,921	(9,543)	(0)	(14,953)	(1,568)	2,102	(6,295,404)	(166,080)

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2023

Line No	Description	AJ45-MISO Cost Recovery Adjustment	AJ46-Environmental Costs	AJ48-DOE Awards	AJ49-Business Combination External Transaction Costs	AJ50-Energy Efficiency Programs	Adjustments (A)	Adjusted Amount
1	TOTAL OPERATING REVENUES	(111,286,543)	(93)	0	1,593,403	0	(19,859,296)	3,625,468,276
2	TOTAL O&M EXPENSE	(31,806,508)	0	0	0	0	(1,586,832,249)	1,285,992,117
3	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	(40)
4	REGULATORY DEBITS AND CREDITS	0	0	0	0	0	(36,213,804)	0
5	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	0	0	0	28,549	0	(330)	1,923,350
6	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	(83,672,822)	712,053,257
7	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	4,416,726
8	TAXES OTHER THAN INCOME	0	0	0	0	0	(7,910)	8,173,975
9	OTHER	0	0	0	0	0	(28,334,824)	209,769,908
10	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	(79,480,035)	(93)	(519,540)	(1,621,952)	19,867,535	279,109,085	1,403,138,984
11	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	0	0	0	0	429,656,611	(597,423,456)
12	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	(79,480,035)	(93)	(519,540)	(1,621,952)	19,867,535	708,765,696	805,715,529
13	COMPUTATION OF STATE INCOME TAX							
14	STATE ADJUSTMENT	0	0	0	0	0	16,500,450	9,992,712
15	STATE TAXABLE INCOME (L13 + L14)	(79,480,035)	(93)	(519,540)	(1,621,952)	19,867,535	725,266,146	815,708,241
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	(5,961,003)	(7)	(38,965)	(121,646)	1,490,065	54,394,961	61,178,118
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	0	0	(312,327)	516,902
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	(5,961,003)	(7)	(38,965)	(121,646)	1,490,065	54,082,633	61,695,020
19	COMPUTATION OF FEDERAL INCOME TAX							
20	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	(79,480,035)	(93)	(519,540)	(1,621,952)	19,867,535	708,765,696	805,715,529
21	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	5,961,003	7	38,965	121,646	(1,490,065)	(54,394,961)	(61,178,118)
22	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	(73,519,033)	(86)	(480,574)	(1,500,396)	18,377,470	654,370,735	744,537,411
23	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	(15,438,987)	(18)	(100,921)	(315,064)	3,859,269	137,417,854	156,352,856
24	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	124,160,756	2,069,530
	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	(15,438,987)	(18)	(100,921)	(315,064)	3,859,269	261,578,610	158,422,387

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Benchmark Rate of Return on Rate Base
Electric
For the Test Year Ended December 31, 2023

Line No	Description	(A) Capital Amount (\$) ⁽¹⁾	(B) Capital Ratio ⁽²⁾	(C) Cost Rate ⁽³⁾	(D) Benchmark Rate of Return On Rate Base ⁽⁴⁾
1	Short-Term Debt	0	0.00%	0.00%	0.00%
2	Allocate Common Equity Adjustment	<u>0</u>	0.00%	0.00%	0.00%
3	Adjusted Short-Term Bond Debt	<u>0</u>	0.00%		0.00%
4	Long-Term Debt	7,924,402,673	46.48%	3.82%	1.78%
5	Allocate Common Equity Adjustment	<u>462,028,400</u>	2.71%	3.82%	0.10%
6	Adjusted Long-Term Bond Debt	<u>8,386,431,073</u>	49.19%		1.88%
7	Total Debt	8,386,431,073	49.19%		1.88%
8	Preferred Equity	0	0.00%	0.00%	0.00%
9	Allocate Common Equity Adjustment	<u>0</u>	0.00%	0.00%	0.00%
10	Adjusted Preferred Equity	<u>0</u>	0.00%		0.00%
11	Common Equity	9,124,615,772	53.52%	9.70%	5.19%
12	Allocate Common Equity Adjustment	<u>(462,028,400)</u>	-2.71%	9.70%	-0.26%
13	Adjusted Common Equity	<u>8,662,587,372</u>	50.81%		4.93%
14	Total Equity	8,662,587,372	50.81%		4.93%
15	Total L7 + L14	<u>17,049,018,445</u>	100.00%		6.81%

NOTES:

⁽¹⁾ Amounts at the end of the Evaluation Period, except Short-Term Debt which is the 13-month average, as adjusted for refinancing activities that occur prior to implementation of the Evaluation Report. All Long-Term Debt issues shall reflect the balance net of a) unamortized debt discount, premium, and expense; b) gain or loss on reacquired debt; and c) any adjustments required per Attachment C. All Preferred Stock issues shall reflect the balance net of discount, premium and capital stock expense. Common equity and preferred equity shall be adjusted for the net unamortized balance of gains and losses on reacquired preferred stock. Amounts related to Securitization financing and interim storm financing that was the subject of Order No. U-35762 will be eliminated.

⁽²⁾ Each Capital Amount divided by the Total Capital Amount. The Common Equity Capital Ratio shall be the average of the current Evaluation Period and the two most recent Evaluation Periods. Any resulting change in the Common Equity Capital Ratios (%) shall then be allocated to Short-Term Debt, Long-Term Debt and Preferred Equity on a pro rata basis based on the corresponding Capital Amounts.

⁽³⁾ Annualized cost of Long-Term Debt and Preferred Equity at the end of the Evaluation Period, as adjusted for refinancing activities that occur prior to implementation of the Evaluation Report, divided by the corresponding Capital Amount. The Short-Term Debt Cost Rate is the 13-month average of the Short-Term Debt interest rates on the last day of each month of the Evaluation Period and the immediately preceding December 31. The Long-Term Debt Cost Rate shall include a) annualized amortization of debt discount premium, and expense; b) annualized gain or loss on reacquired debt; and c) any adjustments required per Attachment C. The Common Equity Cost Rate shall be the Evaluation Period Cost Rate for Common Equity (EPCOE) determined in accordance with Attachment E.

⁽⁴⁾ The components of the Benchmark Rate of Return on Rate Base (BRORB) column are the corresponding Cost Rates multiplied by the associated Capital Ratio. The BRORB is the sum of the components so determined and expressed as a percent to two decimal places (XX.XX%).

ENTERGY LOUISIANA, LLC
EVALUATION PERIOD COST RATE FOR COMMON EQUITY PROCEDURE
FOR THE TEST YEAR ENDING DECEMBER 31, 2023

A. EVALUATION PERIOD COST RATE FOR COMMON EQUITY

The EPCOE applicable for any Evaluation Period pursuant to this Rider FRP shall be 9.70%. This EPCOE shall remain in effect until a new procedure for determining the EPCOE is established and implemented in connection with any extension of this Rider FRP, or until the EPCOE is superseded or new base rates are duly approved and implemented, as provided in Section 6 of this Rider FRP.

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula⁽¹⁾
Projected for the Twelve Months Ended December 31, 2024

Line No.	Description	Amount	Reference
<u>Net MISO Charges/(Credits)</u>			
1	Schedule 10 Invoice	16,825,723	Att G Page 2, L6
2	Non-TO Trust Invoice	(2,429,414)	Att G Page 2, L12
3	TO-Trust Invoice	(112,191,508)	Att G Page 2, L19
4	Sch. 31 - Reliability Coordination Service Cost Recovery Adder	-	Att G Page 2, L20
5	Administrative Costs	12,199,256	Att G Page 2, L21
6	Other MISO Settlements	(2,360,052)	Att G Page 2, L22
7	Net MISO Charges/(Credits)	(87,955,994)	Sum of Lines 1 - 6
<u>Cost Associated with MISO Renewal Deferral⁽²⁾</u>			
8	Carrying Cost on MISO Renewal Deferral	-	
9	Amortization of MISO Renewal Deferral	-	
10	Cost associated with MISO Renewal Deferral	-	Sum of Lines 8 - 9
11	Net MISO-related Costs	(87,955,994)	L7 + L10
12	Retail Allocation Factor	100.00%	MD 1
13	Revenue Related Expense Factor ⁽³⁾	1.01300	
14	Net Retail MISO Costs to be Recovered	(89,099,767)	L11 * L12 * L13
15	True-up of MISO Cost Recovery Revenue Requirement	6,379,546	Att G Page 3, L19
16	MISO Cost Recovery Mechanism (MCRM) Revenue Requirement	(82,720,220)	L14 + L15

Notes:

- (1) Pursuant to Section 4 of this Formula Rate Plan (Rider FRP)
- (2) Return of and on MISO Renewal Deferral per Section 4.C of this Rider FRP.
- (3) Revenue Related Expense Factor = 1 / (1-Louisiana Retail Bad Debt Rate - Revenue-Related Tax Rate - Regulatory Commission Expense Rate).

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula
Projected for the Twelve Months Ended December 31, 2024

Line No.	Description	Amount	Reference
Schedule 10 Invoice			
1	Schedule 10 ISO Cost Recovery Adder	13,273,443	
2	Sch. 10 - FERC FERC Annual Charges Recovery	3,552,281	
3	Schedule 23 Recovery of Sch. 10 & Sch. 17 Costs from Certain GFAS	-	
4	Schedule 34 Allocation of Costs Associated With Penalty Assessments ⁽¹⁾	-	
5	Schedule 35 HVDC Agreement Cost Recovery Fee	-	
6	Total Schedule 10 Invoice	16,825,723	Sum of Lines 1 - 5
Non-TO Trust Invoice			
7	Schedule 1 Scheduling, System Control, and Dispatch Service	(1,465,263)	
8	Schedule 2 Reactive Power	(2,022,590)	
9	Schedule 11 Wholesale Distribution Services ⁽²⁾	1,058,439	
10	Schedule 15 Power Factor Correction Service	-	
11	Schedule 20 Treatment of Station Power	-	
12	Total Non-TO Trust Invoice	(2,429,414)	Sum of Lines 7-11
TO-Trust Invoice			
13	Schedule 7 Long & Short-Term Firm Point-To-Point Trans. Service	(10,995,170)	
14	Schedule 8 Non-Firm Point-To-Point Transmission Service	(2,415,024)	
15	Schedule 9 Network Integration Transmission Service	(98,953,867)	
16	Schedule 26 Network Upgrade Charge From Trans. Expansion Plan	168,879	
17	Schedule 26-A Multi-Value Project Usage Rate	-	
18	Schedule 33 Blackstart Service	3,674	
19	Total TO-Trust Invoice	(112,191,508)	Sum of Lines 13-18
20	Schedule 31 - Reliability Coordination Service Cost Recovery Adder	-	
21	Administrative Costs	12,199,256	
22	Other MISO Settlements	(2,360,052)	

Notes:

- (1) Cost associated with potential future NERC penalties could show up under Schedule 10 Invoice or Market Settlements.
- (2) Includes Wholesale Distribution Services, Prior Period Adjustments and Other.

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula ⁽¹⁾
True-up of MISO Cost Recovery Mechanism
For the Period ended December 31, 2023

Line No.	Description	Amount	Reference
<u>Actual Net MISO Charges/(Credits)</u>			
1	Schedule 10 Invoice	15,451,562	
2	Non-TO Trust Invoice	(129,077)	
3	TO-Trust Invoice	(104,332,879)	
4	Schedule 31 - Reliability Coordination Service Cost Recovery Adder	-	
5	Administrative Costs related to Market Settlements	11,637,570	
6	Other MISO Market Settlements	(2,107,212)	
7	Net MISO Charges/(Credits)	(79,480,035)	Sum of Lines 1 - 6
<u>Actual Cost Associated with MISO Renewal Deferral</u>			
8	Carrying Cost on MISO Renewal Deferral	-	
9	Amortization of MISO Renewal Deferral	-	
10	Cost associated with MISO Renewal Deferral	-	Sum of Lines 8 - 9
11	Net MISO-related Costs	(79,480,035)	L7 + L10
12	Louisiana Retail Allocation Factor	100.00%	MD 1
13	Revenue Related Expense Factor ⁽²⁾	1.01300	
14	Actual Net Retail MISO Cost to be Recovered	(80,513,587)	L11 * L12 * L13
15	Estimated Net Retail MISO Costs to be Recovered	(86,629,296)	Preceding Filing Att G Page 1, L14
16	Difference in Actual & Est. MISO Cost Recovery Revenue Requirement	6,115,709	L14 - L15
17	Before-Tax Weighted Average Cost of Capital	8.63%	COC 1
18	Carrying Cost	263,838	L17 * (L16/2)
19	True-up of MISO Cost Recovery Revenue Requirement	6,379,546	L16 + L18

Notes:

- (1) Pursuant to Section 4 of this Formula Rate Plan (Rider FRP)
 (2) See Attachment G, Page 1 Note (3)

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
Tax Adjustment Mechanism Formula
For the Test Year Ended December 31, 2023

Ln No.	Description	Amount	Reference
1	Protected Excess or Deficient ADIT Give-Back	(63,735,150)	
2	Offsetting Revenue Requirement Increase	11,270,808	
3	Net Protected Give-Back ⁽¹⁾	(52,464,342)	Sum of Lines 1-2
4	Unprotected Excess or Deficient ADIT Give-Back	-	
5	Offsetting Revenue Requirement Increase	-	
6	Net Unprotected Give-Back	-	Sum of Lines 4-5
7	Protected Excess or Deficient True-Up ⁽²⁾	6,433,853	
8	Ad Valorem Revenue Requirement Increase	-	
9	Investment and/or Production Tax Credit Give-Back	-	
10	FIN 48-Related Interest	-	
11	Net TAM Amount ⁽³⁾	(46,030,489)	Sum of Lines 3, 6, and 7 through 10

Notes:

⁽¹⁾ Reference ATT H page 8.2

⁽²⁾ Reference ATT H page 8.4

⁽³⁾ Value includes gross-up for taxes and revenue related expenses

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
Tax Adjustment Mechanism Formula - Protected Excess ADIT
For the Test Year Ended December 31, 2023

	12/31/2017		2017 Tax Return		2017 ADIT Credit in Rates	
	Evaluation Period	Remove Non Protected Excess ADIT	Rate Base Accounts	ADIT Credit in Rates Calculation	Protected Excess ADIT	Rate Base Accounts
Protected Give Back	(506,228,180)	7,385,739	(498,842,441)	(522,589,969)	7,271,784	(515,318,186)
Gross Up Factor	1.36742		1.36742	1.36742		1.36742
Give Back Years	(692,225,943)		(682,126,544)	(714,599,361)		(704,655,787)
Annual	30		30	30		30
Annual After Tax	(23,074,198)		(22,737,551)	(23,819,979)		(23,488,526)
Jurisdictional Factor	(16,874,273)		(16,628,081)	(17,419,666)		(17,177,273)
Rev Req in Midpoint	99.01%		99.01%	99.01%		99.01%
	44,909,000		44,253,790			

	12/31/2021		2021 RTA True-up to 12/31/2021		2021 ADIT Credit in Rates	
	Evaluation Period	Remove Non Protected Deficient ADIT	Rate Base Accounts	ADIT Credit in Rates Calculation	Period Protected Deficient ADIT	Rate Base Accounts
Protected Give Back	14,850,697	(460,693)	14,390,005	2,074,963	(1,711)	2,073,253
Gross Up Factor	1.38329		1.38329	1.38329		1.38329
Give Back Years	20,542,763		19,905,494	2,870,268		2,867,901
Annual	30		30	30		30
Annual After Tax	684,759		663,516	95,676		95,597
Jurisdictional Factor	495,023		479,667	69,165		69,108
Revenue Requirement	99.01%		99.01%	99.01%		99.01%
	(1,226,639)		(1,188,587)	184,076		183,924

Year	Test Year	ADIT Rate Base			Rate Base		
		Credit	Annual Give Back	Cumm ADIT	Offset	Total TAM	
Yr 1	TY 2017	(44,253,790)	(24,804,136)	18,273,583	1,621,104	(67,436,822)	
Yr 2	TY 2018	(44,253,790)	(22,764,636)	35,031,607	3,107,758	(63,910,668)	
Yr 3	TY 2019	(44,253,790)	(37,215,227)	62,380,173	5,533,930	(75,935,087)	
Yr 4	TY 2020	(44,253,790)	(29,096,560)	83,808,689	7,434,917	(65,915,433)	
Yr 5	TY 2021	(43,065,202)	(21,426,271)	99,576,939	8,833,765	(55,657,708)	
Yr 6	TY 2022	(43,065,202)	(16,566,533)	111,806,920	9,918,723	(49,713,012)	
Yr 7	TY 2023	(43,065,202)	(20,669,948)	127,048,045	11,270,808	(52,464,342)	

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Entergy Louisiana, LLC
Formula Rate Plan
Tax Adjustment Mechanism - Protected Excess ADIT True Up
Electric
For the Test Year Ended December 31, 2023

Tax Adjustment Mechanism - Protected Excess ADIT True Up to 2017 Tax Return

	12/31/2017	Evaluation Period	Remove Non Rate	ADIT Credit in	2017 Tax	Additional Excess	Adjusted 2017
	Protected Excess	Base Accounts	Rates Calculation	Protected Excess ADIT	Return Protected	Protected ADIT TY	Tax Return Protected Excess ADIT
	ADIT				Excess ADIT	2020	
Protected Give Back	(506,228,180)	7,385,739	(498,842,441)	(523,860,350)	-		(523,860,350) ⁽¹⁾
Gross Up Factor	1.36742		1.36742	1.36742			1.36742
Give Back	(692,225,943)		(682,126,544)	(716,336,504)			(716,336,504)
Years	30		30	30			30
Annual	(23,074,198)		(22,737,551)	(23,877,883)			(23,877,883)
Annual After Tax	(16,874,273)		(16,628,081)	(17,462,012)			(17,462,012)
Jurisdictional Factor	99.01%		99.01%	99.01%			
Rev Req in Midpoint	44,909,000		44,253,790	46,473,202			

Protected Excess ADIT True Up to the 2022 Evaluation Period Annual Give Back

	Credit In Rates	Annual Give Back	Cumm ADIT	Rate Base Offset	Total TAM
TY2023 As Filed (Estimated)	(43,065,202)	(23,450,180)	116,877,139	10,368,517	(56,146,865)
Recalculated Based on Actual 2023 Turn	(43,065,202)	(16,566,533) ⁽²⁾	111,806,920	9,918,723	(49,713,012)
					6,433,853

Notes:

⁽¹⁾ Reference page 8.5

⁽²⁾ Reference page 8.6

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Protected Excess ADIT - 2017 Tax Return Balance
Electric

Notes

Notes:
Additional Excess Protected ADIT is due to an increase in protected NOI deficient ADIT from 2014-2015 IRS Audit finalized in December 2020

Additional Excess Protected ADT | Y 2020 (1) 1,270,381

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

ELA
TOTAL PROTECTED EXCESS ADIT TURN
CALCULATION FROM TOTAL DOWN TO ELECTRIC RETAIL
2023 Actual Turn / Activity

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

ELA
TOTAL PROTECTED EXCESS ADT TURN
CALCULATION FROM TOTAL DOWN TO ELECTRIC RETAIL
ESTIMATED PROTECTED TURN - 2024

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

Entergy Louisiana, LLC
Formula Rate Plan
RB 1 Plant in Service
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	101060: Asset Retirement Obligat Asset	469,801,266	477,535,820	473,668,543
2	101061: ARO Asset-Fossil Steam Product	1,605,268	1,421,205	1,513,237
3	101065: ARO Asset - Coal Combustion	3,735,058	3,735,058	3,735,058
4	1010AM: Electric Plant In Service	27,707,824,843	29,281,325,874	28,494,575,359
5	1010CC: CCA Plant - Elec	1,143,599	8,637,933	4,890,766
6	1010GI: Contra Asset-LA Sec Gustav Ike	(197,467,926)	(194,022,667)	(195,745,296)
7	1010HC: ContraAsset - 2020 Storm Secur	(1,338,558,914)	(1,278,960,043)	(1,308,759,478)
8	1010ID: Contra Asset - 2021 Storm Sec	(603,170,729)	(1,490,030,106)	(1,046,600,418)
9	1010IE: Contra Asset - Isaac Escrow	(136,072,651)	(133,036,957)	(134,554,804)
10	1010L1: ContraAsset - 2022-23Storm	-	(44,228,698)	(22,114,349)
11	1010LA: Contra Asset-LA Securitization	(313,732,732)	(304,978,899)	(309,355,816)
12	106000: Completed Projects Unclassified	1,894,150,480	1,478,967,621	1,686,559,050
13	106ECC: CCA Plt Unclass - Elec	7,467,400	7,486,752	7,477,076
14	Total	27,496,724,963	27,813,852,892	27,655,288,927

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 2 Accumulated Depreciation
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	1080AM: Accum Prov Depr Plant Service	(9,386,654,031)	(9,795,039,198)	(9,590,846,614)
2	1080GI: Accu Prov Contra PIS LA Secur	33,323,377.56	34,691,374.36	34,007,375.96
3	1080HC: AccProv Contra PIS-2020 Storm	67,158,701.69	46,044,150.97	56,601,426.33
4	1080ID: AccProvContra PIS-2021 StrmSec	8,271,529	47,454,399	27,862,964
5	1080IE: ACC PR EPIS Contra Isaac	19,360,928	19,883,781	19,622,354
6	1080LA: Accu Prov Contra PIA LA Secur	64,543,866	63,866,173	64,205,020
7	108100: Accumulated Depr - Aro Assets	(166,827,359)	(180,644,534)	(173,735,946)
8	108110: AccumDeprec-ARO Asset-Fossil S	(1,476,015)	(1,302,218)	(1,389,116)
9	108114: Accum Deprec - ARO Asset-Coal	(401,888)	(694,091)	(547,989)
10	108220: Rwp - Removal Cost	(31,312,865)	130,596,453	49,641,794
11	108230: Rwp - Salvage - Scrap	(6,138,522)	(5,206,840)	(5,672,681)
12	108260: AccDep-Removal-Fossil-Contra	6,598,147	6,937,739	6,767,943
13	108264: ACCDEP-Removal - Coal - Contra	510,819	580,471	545,645
14	1082AM: Cost of Removal - Accrual	752,693,237	881,265,069	816,979,153
15	1082GI: Acc Cst Cntr Rmvl Gustav/Ike	12,587,549	13,387,607	12,987,578
16	1082HC: AccCostRemov Contra-2020 Storm	(310,235,051)	(343,290,602)	(326,762,827)
17	1082ID: AccCostRem Contra-2021 StrmSec	1,451,753	(416,798,112)	(207,673,179)
18	1082IE: Acc Cost Removal Contra Isaac	(38,276,540)	(37,709,813)	(37,993,177)
19	1082LA: ACCU COST RMVL CONTRA LA SECUR	31,030,395	32,499,447	31,764,921
20	111050: Prov Dep CWIP Rate Base	5,690,817	5,837,454	5,764,135
21	1110AM: Accum Prov Amort Elec Util Pln	(733,092,605)	(805,451,422)	(769,272,013)
22	1110CC: CCA Accum Prov - Elec	(742,651)	(2,833,960)	(1,788,306)
23	Total	(9,671,936,408)	(10,305,926,672)	(9,988,931,540)

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 3 Property Under Financial Lease
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	1013AM: Plt Und Financ Sale-Lease-Back	-	-	-
2	Total	-	-	-

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 4 Plant Held for Future Use
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	1050AM: Plant Held For Future Use	1,082,534	1,082,534	1,082,534
2	Total	<u>1,082,534</u>	<u>1,082,534</u>	<u>1,082,534</u>

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 5 Construction Work in Progress
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount⁽¹⁾
---------------------	--------------------------------	-----------------------------

Notes:

- ⁽¹⁾ Per book CWIP for rate base is zero. CWIP includable in rate base will be added in a separate proforma adjustment.

Entergy Louisiana, LLC
 Formula Rate Plan
 RB 6 Materials & Supplies

For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Jan - 2023	Feb - 2023	Mar - 2023	Apr - 2023	May - 2023	Jun - 2023	Jul - 2023	Aug - 2023	Sep - 2023	Oct - 2023	Nov - 2023	Dec - 2023	Amount (1)
1	154000: Plant Malls And Operating Sup	7,177,985	7,208,616	7,199,499	7,212,730	7,259,454	7,288,635	7,294,193	7,283,271	7,801,762	7,789,926	7,812,704	7,891,012	8,082,365	7,484,780
2	154082: Inv Held By La Generating	1,282,447	1,338,646	1,352,022	1,378,506	1,339,367	1,258,572	1,365,827	1,361,360	1,432,463	1,432,655	1,507,404	1,544,618	1,565,264	1,395,319
3	154100: General Inventory	-	-	-	-	37,113	37,113	-	-	-	-	-	-	-	8,565
4	154300: Inventory Suspense	32,036,547	32,141,858	35,966,872	39,070,049	36,642,267	57,715,892	57,949,434	58,032,356	58,733,273	60,105,303	69,028,524	56,027,006	56,899,220	49,872,969
5	154301: Nuclear Inv Return/F For Repair	4,431,511	4,431,511	4,924,028	4,143,880	4,387,662	4,698,904	4,526,575	4,652,236	5,300,134	5,445,624	5,761,647	3,235,765	4,784,126	3,235,765
6	154DCS: Dry Cask Storage Costs	5,441,317	5,344,354	6,091,127	7,118,530	34,288,867	34,396,783	457,832	409,830	414,802	478,106	531,612	589,437	392,456	7,265,445
7	15ANCO: Co Owner Inventory - NSCO	(5,782,288)	(5,781,938)	(5,795,505)	(5,796,419)	(7,087,024)	(7,223,244)	(7,223,244)	(7,223,244)	(7,223,244)	(7,223,244)	(7,223,244)	(7,223,244)	(7,223,244)	(6,771,471)
8	15ANL6: Co Owners NLB M&S Inventory	(11,248,668)	(11,357,187)	(11,558,314)	(11,649,542)	(11,806,545)	(11,905,378)	(12,065,481)	(12,135,477)	(12,165,840)	(12,188,970)	(12,192,847)	(12,781,552)	(12,708,289)	(12,024,238)
9	15APAS: General Inventory-Passport	468,046,569	476,278,133	486,789,707	486,773,154	490,688,273	491,811,270	501,785,690	508,299,986	511,787,387	515,103,161	518,757,053	516,729,446	532,086,590	499,915,107
10	15ARES: M&S Inventory Reserve	(2,387,380)	(2,387,380)	(2,185,101)	(2,185,101)	(2,185,101)	(2,185,101)	(1,307,036)	(1,307,036)	(1,307,036)	(1,307,036)	(1,307,036)	(1,307,036)	(1,307,036)	(1,675,892)
11	15AUPC: Co-owned Inventory Union Power	11,014,807	11,090,031	11,267,217	11,478,987	11,202,149	11,180,920	11,919,410	12,502,801	12,864,346	12,980,492	14,560,584	14,667,479	14,593,192	12,410,186
12	158151: NOX Seasonal Allowance	1,603	1,603	1,603	(234,688)	(234,688)	(234,688)	(234,949)	(235,108)	1,125	1,072	883	883	883	(89,583)
13	158153: NOX Conversion Allowance	5,202	5,202	5,202	5,202	4,457	5,202	3,638	3,099	2,712	2,504	1,562	1,562	1,562	3,624
14	163000: Stores Expenses Undistributed	51,834,969	52,337,032	52,572,236	56,520,994	57,342,935	58,369,055	61,186,219	62,240,278	63,102,079	63,378,084	63,447,583	60,806,799	62,624,374	58,912,511
15	Total	561,930,628	571,392,330	585,934,798	588,653,543	621,626,151	644,901,852	625,800,439	633,758,663	639,976,066	646,197,010	660,155,230	642,042,881	657,269,328	621,487,648

Notes:

(1) 13 Month Average Balance

Energy Louisiana, LLC
Formula Rate Plan
RB7 Prepayments

Electric

For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Jan - 2023	Feb - 2023	Mar - 2023	Apr - 2023	May - 2023	Jun - 2023	Jul - 2023	Aug - 2023	Sep - 2023	Oct - 2023	Nov - 2023	Dec - 2023	Amount ⁽¹⁾
1	165000: Prepayments	1,670,484	1,620,107	1,567,973	1,515,840	1,463,706	1,448,602	1,459,880	2,049,413	1,990,580	1,931,763	1,823,558	1,764,712	1,705,550	1,693,267
2	165100: Repay Insurance	5,781,992	8,901,337	7,272,924	5,644,511	7,595,265	6,044,851	13,229,286	11,680,401	10,159,348	8,934,444	7,408,874	7,324,816	6,294,220	8,328,628
3	165201: Pp Tax-Hwy Use Tax	(842)	(842)	(842)	(842)	(842)	(842)	(842)	(842)	(842)	(842)	(842)	(842)	(842)	(1,210)
4	165222: Toledo Bend Power Account	-	-	-	-	-	-	-	-	-	-	-	-	-	1,841
5	165400: Prepaid Ins Directors&Officers	149,784	129,033	106,281	84,530	62,778	41,027	19,276	235,256	215,873	195,988	176,353	156,719	137,084	131,460
6	165506: Prepaid Dues - INFO	-	2,863,626	2,386,355	2,147,719	1,909,084	1,670,448	1,431,813	1,193,178	954,542	715,907	477,271	238,636	-	1,229,891
7	165507: Prepaid Dues - Nuc Energy Inst	-	-	-	-	-	-	-	362,599	302,166	241,733	181,299	120,866	60,433	167,353
8	165508: PPD Emergency Planning Fees	1,195,774	1,038,871	973,636	807,567	1,402,982	1,153,579	770,943	1,433,236	1,683,197	1,536,519	1,676,969	1,476,059	1,283,569	1,263,600
9	165510: Prepaid Dues to EEI	-	747,079	679,162	611,246	543,330	475,414	407,497	339,581	271,665	203,749	135,832	67,916	885,523	412,923
10	165520: Ad Valorem Taxes	-	161,767	147,061	132,355	117,649	102,943	88,237	73,531	58,825	44,119	29,413	14,707	-	74,662
11	165603: PPD iONavigator, Inc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	165622: PPD Environmental Systems Corp	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(1,264)
13	165628: PPD Acadian Gas Pipeline System	811,222	802,945	794,667	786,389	78,111	769,833	761,556	753,278	745,000	736,722	728,445	720,167	711,889	761,556
14	165632: PPD IT Contracts	317,661	279,090	599,156	975,093	986,380	883,028	836,998	785,885	734,793	683,692	677,088	673,528	666,241	666,241
15	165730: Pp Tax-Lic-Occup	(58,028)	601,737	541,563	481,389	421,215	361,041	300,867	240,693	180,519	120,345	60,171	-	-	-
16	165C01: PPD Long Term Cloud Prepads	67,322	59,565	51,809	44,052	500,061	503,568	491,170	478,781	466,393	454,004	411,616	429,228	416,839	345,723
17	165CST: PPD Current Cloud Prepads	711,985	574,063	447,230	309,309	267,020	281,020	239,218	197,281	155,344	151,352	547,622	507,595	467,569	373,612
18	165DCS: Prepay - Dry Cask Storage Cont	26,342,792	26,342,792	26,342,792	4,198,553	4,198,553	4,198,553	4,198,553	4,198,553	4,198,553	4,198,553	4,198,553	4,198,553	4,198,553	4,198,553
19	165LT: PPD IT Long Term Contracts	35,485	30,416	1,427,444	1,184,475	718,490	678,256	638,023	597,789	562,625	527,461	492,297	457,133	421,969	597,836
20	165INS: Prepaid Insurance - Captive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	165L01: PPD Long Term Prepaid Leases	8,907,346	8,882,961	8,858,577	8,834,193	8,809,808	8,785,424	8,761,040	8,735,655	8,712,271	8,687,886	8,663,502	8,639,118	8,614,733	8,761,040
22	165LST: PPD Current Prepaid Leases	308,322	308,322	308,322	308,322	308,322	308,322	308,322	308,322	308,322	308,322	308,322	308,322	308,322	308,322
23	165OLT: PPD Long-Term Prepaid Other	488,488	486,094	483,699	481,305	478,910	476,515	474,121	471,726	469,352	466,937	464,543	462,148	459,754	474,121
24	165OST: PPD Current Prepaid Other	28,737	28,737	28,737	28,737	28,737	28,737	28,737	28,737	28,737	28,737	28,737	28,737	28,737	313,198
25	165PWT: Prepaid Power Through	-	3,055,861	3,055,861	3,055,861	3,055,861	3,055,861	2,901,959	16,445,196	15,304,191	15,304,191	11,068,764	7,132,275	6,641,372	-
26	165RNT: Prepaid Rent Expense	119,227	119,194	119,394	119,414	118,815	119,633	134,881	134,681	134,681	135,681	135,181	134,261	127,660	-
27	165U38: Prepaid Life Insurance Kidco	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767
28	Total	46,843,014	56,416,823	55,938,174	53,584,758	34,393,202	31,982,188	37,369,802	37,261,313	48,874,081	45,666,503	43,968,775	38,805,295	41,588,999	44,098,533

Notes:

(1) 13 Month Average Balance

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

RB 7.1

Energy Louisiana, LLC
 Formula Rate Plan
 RB 8 Other Working Capital
 Electric

For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Jan - 2023	Feb - 2023	Mar - 2023	Apr - 2023	May - 2023	Jun - 2023	Jul - 2023	Aug - 2023	Sep - 2023	Oct - 2023	Nov - 2023	Dec - 2023	Amount ⁽¹⁾
1	135000: Working Funds	377	509	(55)	(58)	96	(79)	-	2	2	(18)	(78)	(184)	(68)	34
2	135974: Outstanding Checks - Payroll	377	509	(55)	(58)	96	(79)	-	2	2	(18)	(78)	(184)	(68)	34
3	Subtotal Working Funds														
4	144000: Acc Prov For Uncollect Acc	(5,984,943)	(5,690,805)	(5,389,435)	(4,133,177)	(3,755,510)	(3,168,056)	(3,226,136)	(3,613,731)	(5,102,122)	(5,979,476)	(4,943,349)	(5,268,893)	(4,222,698)	(4,652,179)
5	144001: Mar Reserve For Uncollectible Accnt	29,556	29,556	(5,29,656)	(4,133,177)	(3,755,510)	(3,168,056)	(3,226,136)	(3,613,731)	(5,102,122)	(5,979,476)	(4,943,349)	(5,268,893)	(4,222,698)	(4,652,179)
6	Subtotal Acc Prov For Uncollect Accnt	(5,955,287)	(5,661,149)	(5,359,779)	(4,033,087)	(3,655,421)	(3,067,966)	(3,320,723)	(3,708,318)	(5,196,710)	(6,057,432)	(5,021,325)	(5,346,869)	(4,680,646)	(4,698,056)
7	228100: Accum Prov For Prop Insurance	411,012,702	398,104,686	39,189,883	40,267,033	41,761,756	37,391,076	53,652,682	48,172,002	51,306,104	48,138,451	48,069,223	48,217,928	39,182,918	100,343,573
8	Subtotal Accum Prov For Prop Insurance	411,012,702	398,104,686	39,189,883	40,267,033	41,761,756	37,391,076	53,652,682	48,172,002	51,306,104	48,138,451	48,069,223	48,217,928	39,182,918	100,343,573
9	228200: Accum Prov For Injuries & Dam	(10,374,910)	(10,120,436)	(9,839,860)	(9,790,620)	(9,573,495)	(8,957,637)	(10,151,408)	(9,982,024)	(9,709,778)	(10,409,735)	(10,092,205)	(9,752,740)	(9,503,041)	(9,866,066)
10	228210: Reserve For Inj & Dam - Legal	(7,318,773)	(7,308,278)	(6,886,856)	(7,412,583)	(7,538,433)	(7,167,561)	(5,779,901)	(5,283,315)	(4,910,823)	(5,264,157)	(5,240,157)	(5,235,988)	(6,791,208)	(6,326,003)
11	Subtotal Accum Prov For Injuries & Dam	(17,693,884)	(17,728,714)	(16,826,715)	(17,203,203)	(17,111,928)	(16,125,198)	(15,931,309)	(15,275,338)	(14,620,601)	(15,684,892)	(15,332,362)	(14,988,738)	(16,294,249)	(16,192,072)
12	228301: Acc Prov-Pen&Ben-Hosp Res-Adj	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(10,193,285)	(11,981,815)	
13	Subtotal Accum. Prov Pension & Benefits	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(12,130,859)	(10,193,285)	(11,981,815)	
14	228400: Acc Misc-Operating Prov	(2,092,857)	(1,604,303)	(2,575,781)	(2,472,196)	(2,119,698)	(2,061,852)	(1,601,762)	(1,309,189)	(1,942,832)	(1,666,831)	(1,942,832)	(1,666,831)	(1,856,751)	(1,897,220)
15	228403: Acc Provision-Commer Litigatio	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(800,000)	(800,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(815,385)	
16	Subtotal Acc Misc-Operating Prov	(3,281,781)	(2,92,857)	(2,304,303)	(3,275,781)	(3,172,196)	(2,819,698)	(2,861,852)	(2,401,762)	(2,109,189)	(2,942,832)	(2,666,831)	(2,666,831)	(2,856,751)	(2,712,604)
17	242U95: Waste Site Cleanup	(946,000)	(946,000)	(946,000)	(944,000)	(944,000)	(944,000)	(941,000)	(941,000)	(941,000)	(941,000)	(941,000)	(941,000)	(421,000)	(786,308)
18	Subtotal Misc Curr & Accrued Liab	(946,000)	(946,000)	(946,000)	(944,000)	(944,000)	(944,000)	(944,000)	(944,000)	(944,000)	(944,000)	(944,000)	(944,000)	(421,000)	(786,308)
19	Total	371,005,468	359,145,615	1,622,172	2,680,044	4,747,448	2,303,275	18,466,939	13,714,726	16,307,748	10,906,378	12,481,769	13,537,275	4,726,919	63,972,52

Notes:
 (1) 13 Month Average Balance

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

RB 8.1

Entergy Louisiana, LLC
Formula Rate Plan
RB 9 Nuclear Fuel in Reactor
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec-2022	Dec-2023	Amount ⁽¹⁾
1	120300: Nuclear Fuel Assm In Reactor	-	-	-
2	Total	-	-	-

Notes:

⁽¹⁾ Beginning/Ending Average Balance

**Entergy Louisiana, LLC
Formula Rate Plan
RB 10 Waterford 3 Design Basis Reg Study
Electric
For the Test Year Ended December 31, 2023**

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	182200: Unrec Plt & Reg Study Cost	867,775	552,221	709,998
2	Total	867,775	552,221	709,998

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 11 Accumulated Deferred WF-3 Maintenance & Refueling
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec-2022	Dec-2023	Amount⁽¹⁾
1	182319: Deferred Waterford 3 Exp Curre	-	-	-
2	Total	-	-	-

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 12 Customer Deposits
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	235001: Customer Deposits (Active)	(161,666,475)	(167,904,517)	(164,785,496)
2		Total	(161,666,475)	(167,904,517)
				(164,785,496)

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 13 Customer Advances
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec-2022	Dec-2023	Amount ⁽¹⁾
1	252000: Cust Advances for Constr.	-	-	-
2	Total	-	-	-

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 14 Unfunded Pension
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	242309: Non-QualPenFundedStats -Curr	(184,499)	(308,425)	(246,462)
2	253012: PensionLiab-Funded Status	(220,848,373)	(114,572,354)	(167,710,364)
3	253013: Supplemental Pension Plan	(1,012,596)	(2,265,514)	(1,639,055)
4	Total	(222,045,468)	(117,146,293)	(169,595,880)

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 15 Cash Working Capital
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount⁽¹⁾
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Notes:

⁽¹⁾ Per book Cash Working Capital for rate base is zero. Cash Working Capital includable in rate base will be added in a separate proforma adjustment.

Entergy Louisiana, LLC
 Formula Rate Plan
 R16 Fuel Inventory
 Electric

For the Test Year Ended December 31, 2023

Line No	Account and Description	Dec - 2022	Jan - 2023	Feb - 2023	Mar - 2023	Apr - 2023	May - 2023	Jun - 2023	Jul - 2023	Aug - 2023	Sep - 2023	Oct - 2023	Nov - 2023	Dec - 2023	Amount ⁽¹⁾	
1	120510 Spent Fuel Dry Stg Casts Amor	22,041,328	21,436,976	21,143,855	20,841,679	20,564,182	49,965,117	59,144,679	59,144,679	59,035,230	59,035,230	59,169,179	40,962,724			
2	120520 Acc Prov Amr Dry Cask Storage	-	-	-	-	-	(9,752,529)	(10,325,497)	(11,471,431)	(12,044,398)	(12,617,365)	(5,162,283)				
3	151100 Fuel Stock - Oil	21,689,081	21,570,975	21,565,032	21,370,944	21,089,354	20,993,839	21,140,986	21,051,689	20,932,436	21,072,605	21,422,279	20,804,900	21,215,006		
4	151200 Fuel Stock - Gas	4,030,237	3,657,623	3,078,723	3,057,791	3,365,983	3,532,745	3,627,820	3,369,027	3,213,865	3,118,423	3,130,221	3,080,724	3,202,364	3,341,812	
5	151300 Fuel Stock - Coal	18,130,549	17,248,209	20,376,638	22,148,768	27,335,796	30,987,502	32,374,932	33,502,534	33,952,889	36,929,926	37,309,190	38,510,724	33,486,452	29,253,548	
6	152000 Fuel Stock Exp Undistributed	2,553	2,552	319	318	317	318	316	316	316	315	315	(15,107)	315	(531)	
7	Total	63,893,777	64,218,481	66,457,688	67,721,676	72,914,731	76,174,100	106,982,025	107,037,982	107,406,012	109,227,315	109,255,262	109,619,778	104,045,846	89,910,276	

Notes:

(1) 13 Month Average Balance

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

RB 16.1

Entergy Louisiana, LLC
Formula Rate Plan
RB 17 Accumulated Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	190111: Instr/Tax-Tax Deficienci-Fed	4,739,700	4,856,250	4,797,975
2	190112: Instr/Tax-Tax Deficienci-St	1,830,000	1,875,000	1,852,500
3	190115: New Nuclear DevelopmntCost-Fed	9,807,326	0	4,903,663
4	190116: New Nuclear Developmnt Cost-St	3,786,612	(0)	1,893,306
5	190143: Securitization-Cont Saving-Fed	0	0	0
6	190144: Securitization-Cont Saving-St	0	0	0
7	190151: Taxable Unbilled Revenue-Fed	(3,272,167)	(15,399,751)	(9,335,959)
8	190152: Taxable Unbilled Revenue-St	(1,263,385)	(5,945,850)	(3,604,617)
9	190161: Property Ins Reserve-Fed	(22,441,812)	40,028,402	8,793,295
10	190162: Property Ins Reserve-State	(8,664,792)	15,454,982	3,395,095
11	190163: Capitalized Repairs - Fed	39,961	25,238	32,600
12	190164: Capitalized Repairs - State	15,428	9,743	12,585
13	190165: Syst Agrmt Equal Reg Liab-Fed	0	0	0
14	190166: Sys Agrmt Equal Reg Liab-State	(0)	(0)	(0)
15	190171: Inj & Damages Reserve-Fed	3,436,998	3,165,158	3,301,078
16	190172: Inj & Damages Reserve-State	1,327,026	1,222,069	1,274,548
17	190181: Contrib In Aid Of Constr-Fed	18,391,653	23,650,955	21,021,304
18	190182: Contrib In Aid Of Constr-St	7,101,025	9,131,643	8,116,334
19	190211: Unfunded Pension Exp-Fed	(55,698,057)	(55,112,586)	(55,405,321)
20	190212: Unfunded Pension Exp-State	(21,505,041)	(21,278,991)	(21,392,016)
21	190213: SFAS 158 Def Tax Asset - Fed	71,768,316	47,733,613	59,750,965
22	190214: SFAS 158 Def Tax Asset - State	27,709,775	18,429,967	23,069,871
23	190215: Supplemental Pension Plan-Fed	231,495	198,789	215,142
24	190216: Supplemental Pension Plan-St	89,380	76,753	83,066
25	190221: Fas 106 Other Retire Ben-Fed	47,844,870	44,051,331	45,948,100
26	190222: Fas 106 Other Retire Ben-State	19,280,387	17,813,214	18,546,800
27	190241: Deferred Fuel/Gas-Fed	(4,599,645)	(7,080,225)	(5,839,935)
28	190242: Deferred Fuel/Gas-St	(1,775,925)	(2,733,678)	(2,254,801)
29	190251: Removal Cost - Fed	(144,846,077)	(168,298,744)	(156,572,410)
30	190252: Removal Cost - State	(55,925,127)	(64,980,210)	(60,452,668)
31	190255: Acquisition - Federal	(161)	(148)	(155)
32	190256: Acquisition - State	(62)	(57)	(60)
33	190261: Obsolete Inventory - Fed	463,749	248,798	356,273
34	190262: Obsolete Inventory - State	179,053	96,061	137,557
35	190305: W3 BUY BACK-FED	3,865,373	2,767,085	3,316,229
36	190306: W3 BUY BACK-STATE	6,022,059	5,352,269	5,687,164
37	190307: Sale/Leaseback-Fed	0	0	0
38	190308: Sale/Leaseback-State	(1)	(1)	(1)
39	190311: Decommissioning-Fed	4,301,647	3,828,766	4,065,207
40	190312: Decommissioning-State	1,660,868	1,478,288	1,569,578
41	190317: Fas 143 - Federal	(2,348,614)	(2,021,149)	(2,184,881)
42	190318: Fas 143 - State	(906,801)	(780,366)	(843,584)
43	190331: Accrued Medical Claims-Fed	2,357,290	1,980,916	2,169,103
44	190332: Accrued Medical Claims-State	910,151	764,833	837,492
45	190351: Uncollect Accts Reserve-Fed	1,355,373	1,109,716	1,232,544
46	190352: Uncollect Accts Reserve-St	523,310	428,462	475,886

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

RB 17.1

Entergy Louisiana, LLC
Formula Rate Plan
RB 17 Accumulated Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
47	190353: Def Gain/Basis Step-Up-Fed	706,021	635,447	670,734
48	190357: Restructuring Basis StepUp-Fed	22,502,282	17,360,849	19,931,565
49	190358: Restructuring Basis Step Up-St	8,688,139	6,703,030	7,695,585
50	190363: Basis Step Up - Fed	90,268,725	79,222,335	84,745,530
51	190364: Basis Step Up - State	69,540,387	61,859,195	65,699,791
52	190375: Regulatory Liability-Federal	81,701,944	110,007,905	95,854,924
53	190376: Regulatory Liability-State	31,545,152	42,474,095	37,009,623
54	190391: Contract Def Revenue-Fed	618,779	841,961	730,370
55	190392: Contract Def Revenue-State	238,911	325,081	281,996
56	190397: Def. Misc. Services - Fed	42,436	(218,616)	(88,090)
57	190398: Def. Misc. Services - State	16,385	(84,408)	(34,012)
58	190415: Lease - Rental Expense - Fed	85,708	106,031	95,870
59	190416: Lease - Rental Expense - St	33,092	40,939	37,015
60	190421: Environmental Reserve-Fed	639,664	557,102	598,383
61	190422: Environmental Reserve-State	246,975	215,097	231,036
62	190443: Waste Site Clean Up Costs Fed	183,761	81,779	132,770
63	190444: Waste Site Clean Up Cost State	70,950	31,575	51,263
64	190445: Waste Disposal Reserve - Fed	983,988	1,004,720	994,354
65	190446: Waste Disposal Reserve - State	379,918	387,923	383,921
66	190451: Incentive-Fed	3,086,604	3,655,059	3,370,831
67	190452: Incentive-State	1,191,739	1,411,220	1,301,479
68	190525: Restricted Stock Awards-Fed	104,560	118,251	111,405
69	190526: Restricted Stock Awards-State	40,371	45,657	43,014
70	190561: Def Compensation - Fed	18,831	5,822	12,326
71	190562: Def Compensation - State	7,270	2,248	4,759
72	190603: Rate Refund-Federal	2,554,047	5,248,371	3,901,209
73	190604: Rate Refund-State	986,119	2,026,398	1,506,258
74	190607: Transition Costs - Federal	0	0	0
75	190608: Transition Costs - State	0	0	0
76	190653: Retroact. Rate Red Cont - Fed	33,538,839	31,709,358	32,624,098
77	190654: Retroact. Rate Red Cont - St	12,949,357	12,242,994	12,596,176
78	190655: W/O-Plant - Fed	17,731,841	17,402,661	17,567,251
79	190656: W/O-Plant - St	2,863,644	2,810,482	2,837,063
80	190701: Fas 109 Adjustment - Fed	286,749,337	232,906,342	259,827,839
81	190702: Fas 109 Adjustment - State	29,278,410	39,781,049	34,529,729
82	190731: Adit Wholesale Fed	474,108	449,419	461,764
83	190732: Adit Wholesale Stat	173,608	164,567	169,088
84	190791: Tax Attribute-NOL/CR C/F-Fed	50,428,288	32,741,140	41,584,714
85	190792: Tax Attribute-NOL/CR C/F-St	76,658,822	97,706,921	87,182,872
86	190793: NOL Protected Excess Fed	139,419,029	133,842,268	136,630,649
87	190794: NOL Protected Excess/Def-St	(29,701,181)	(19,021,714)	(24,361,448)
88	190871: ADIT-NOL-SRLY Fed NonCur	442,616,370	200,299,050	321,457,710
89	190880: LA ADIT on Deferred FITD	4,000,000	-	2,000,000
90	190883: ADIT-Contrib CF-TAP-FED-NonCur	3,230,010	2,847,390	3,038,700
91	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur	14,128,154	16,883,051	15,505,603
92	190887: Fed Offset-St NonCur Carryover	(102,182,919)	(89,752,586)	(95,967,752)

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

RB 17.2

Entergy Louisiana, LLC
Formula Rate Plan
RB 17 Accumulated Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
93	190983: ADIT-NOL C/F TAP-Fed-Non-curr	605,548,230	559,412,700	582,480,465
94	190984: ADIT-NOL C/F-State-Non-current	486,585,326	427,393,264	456,989,295
95	190986: ADIT-Contrib C/F St Non-Cur	431,590	804,644	618,117
96	190P51: ADIT-Ben-Potnt Disall UTPs Res	36,087,067	47,310,023	41,698,545
97	Subtotal 190	2,343,281,846	1,984,144,632	2,163,713,239
98	281121: Start Up Costs-Fed	(5,630)	(5,346)	(5,488)
99	281122: Start Up Costs-State	(2,173)	(2,064)	(2,118)
100	281123: Start Up Costs-Fed-Retail	(853,501)	(838,584)	(846,043)
101	281124: Start Up Costs-State-Retail	(329,536)	(323,777)	(326,657)
102	Subtotal 281	(1,190,840)	(1,169,771)	(1,180,306)
103	282111: Liberalized Depreciation-Fed	(1,423,993,804)	(1,485,028,810)	(1,454,511,307)
104	282112: Liberalized Deprec - State	(218,032,844)	(279,581,708)	(248,807,276)
105	282113: Protected Excess - Fed	(0)	(0)	(0)
106	282116: Liberalized Deprec-State-Whlse	(2,072,961)	(1,713,882)	(1,893,422)
107	282117: Section 481A Adj Fed	0	0	0
108	282121: W3 Nuclear Plant Depr - Fed	(402,670,160)	(393,146,978)	(397,908,569)
109	282122: W3 Nuclear Plant Depr-St	(36,274,170)	(37,318,506)	(36,796,338)
110	282151: Pensions Capitalized - Fed	(228,450)	(209,503)	(218,976)
111	282152: Pensions Capitalized - State	(88,205)	(80,890)	(84,547)
112	282161: Taxes Capitalized - Fed	(229,651)	(181,916)	(205,784)
113	282162: Taxes Capitalized - State	(88,668)	(70,238)	(79,453)
114	282171: Interest Cap - Afdc - Fed	(54,159,256)	(54,417,090)	(54,288,173)
115	282172: Interest Cap - Afdc - State	(20,910,924)	(21,010,473)	(20,960,699)
116	282185: Nonbase - Federal - Whlse	(538,035)	(473,837)	(505,936)
117	282201: Nuclear Plant Deprec-Fed	(270,255,143)	(262,005,269)	(266,130,206)
118	282204: Nuclear Plant Deprec-St-Retail	(4,441,743)	(4,778,799)	(4,610,271)
119	282206: Nuclear Plant Deprec-St-Whsale	(1,918,836)	(2,002,742)	(1,960,789)
120	282211: Nuclear Fuel - Federal	(4,217,435)	792,283	(1,712,576)
121	282212: Nuclear Fuel - State	(1,435,489)	498,765	(468,362)
122	282223: Repairs & Maint Exp - Federal	(26,880,843)	(26,062,464)	(26,471,654)
123	282224: Repairs & Maint Exp - State	(10,449,209)	(10,133,233)	(10,291,221)
124	282241: R&E Deduction - Fed	(26,695,650)	(18,176,837)	(22,436,244)
125	282242: R&E Deduction - St	(10,307,161)	(7,018,084)	(8,662,622)
126	282245: Warranty Expense - Federal	(2,058,459)	(1,969,963)	(2,014,211)
127	282246: Warranty Expense - State	(794,773)	(760,604)	(777,689)
128	282331: Misc Intangible Plant-Federal	(2,965,321)	(2,915,284)	(2,940,303)
129	282332: Misc Intangible Plant-State	(1,144,911)	(1,125,592)	(1,135,252)
130	282351: Tax Int (Avoided Cost)-Fed	51,468,318	35,471,947	43,470,132
131	282352: Tax Int (Avoided Cost) - St	19,871,938	13,695,732	16,783,835
132	282451: Contract Termination Costs-Fed	858,805	819,618	839,212
133	282452: Contract Termination Costs-St	331,586	316,456	324,021
134	282455: Business Dev Costs Cap- Fed	(657,753)	(524,103)	(590,928)
135	282456: Business Dev Costs Cap- St	(253,960)	(202,357)	(228,158)
136	282461: Computer Software Cap - Fed	(17,783,983)	(15,175,879)	(16,479,931)

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

RB 17.3

Entergy Louisiana, LLC
Formula Rate Plan
RB 17 Accumulated Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
137	282462: Computer Software Cap - State	(6,866,404)	(5,859,414)	(6,362,909)
138	282469: Comm Dev Block Grant-Federal	(7,963)	(7,515)	(7,739)
139	282470: Comm Dev Block Grant-State	(3,076)	(2,903)	(2,990)
140	282475: Contra Securitization -Federal	556,755,674	774,130,726	665,443,200
141	282476: Contra Securitization - State	214,963,581	298,892,172	256,927,877
142	282515: Spec Assigned-Fed Ws	(734,709)	(694,634)	(714,672)
143	282533: Casualty Loss Deduction-Fed	(449,934,314)	(452,221,552)	(451,077,933)
144	282534: Casualty Loss Deduction-St	(182,851,633)	(183,018,768)	(182,935,201)
145	282535: Adl Straight Line-Fed Ws	(546,762)	(516,939)	(531,850)
146	282543: Reg Asset-Spec Assign-Fed	4,415,609	4,211,809	4,313,709
147	282701: Fas 109 Adjustment - Fed	545,053,907	520,111,587	532,582,747
148	282702: Fas 109 Adjustment - State	(318,783,504)	(283,192,023)	(300,987,763)
149	282723: Fas 109 Adj -Fed-Retail-Disall	11,843,067	11,342,656	11,592,861
150	282733: Fas 109 Adj -State-Retail-Unre	(18,195,069)	(17,426,263)	(17,810,666)
151	282901: 263A Method Change-DSC - Fed	(139,355,072)	(153,845,655)	(146,600,363)
152	282902: 263A Method Change - DSC-State	(53,805,046)	(59,399,866)	(56,602,456)
153	282903: Units of Production Ded - Fed	(377,907,589)	(436,210,278)	(407,058,934)
154	282904: Units of Production Ded - St	(145,910,267)	(168,420,957)	(157,165,612)
155	282907: Unit of Property Ded-Trans-Fed	(5,094,332)	(5,265,957)	(5,180,144)
156	282908: Unit of Property Ded-Trans-St	(1,966,923)	(2,033,188)	(2,000,055)
157	282975: Depreciation Expense - Fed	7,161,954	7,039,362	7,100,658
158	282976: Depreciation Expense - State	2,765,233	2,717,901	2,741,567
159	Subtotal 282	(2,828,020,791)	(2,724,159,940)	(2,776,090,365)
160	283111: Deferred Fuel/Gas - Fed	(29,365,929)	(4,200,770)	(16,783,349)
161	283112: Deferred Fuel/Gas - State	(11,338,196)	(1,621,919)	(6,480,058)
162	283149: Reg Asset Covid 19 - Fed	(8,982,169)	(8,982,169)	(8,982,169)
163	283150: Reg Asset Covid 19 - State	(3,468,019)	(3,468,019)	(3,468,019)
164	283151: Regulatory Asset - Federal	(10,767,607)	(15,969,752)	(13,368,680)
165	283152: Regulatory Asset - State	(4,157,377)	(6,165,928)	(5,161,652)
166	283155: Reg Asset LG3 O/U-Fed	1,310,619	1,183,024	1,246,822
167	283156: Reg Asset LG3 O/U-State	506,030	456,766	481,398
168	283157: Regulatory Asset-MISO-Fed	0	0	0
169	283158: Regulatory Asset-MISO-State	0	0	0
170	283165: Syst Agrmt Equal Reg Asset-Fed	0	0	0
171	283166: Syst Agrmt Equal Reg Asset-St	(0)	(0)	(0)
172	283181: Maint/Refueling - Fed	(8,041,678)	(16,241,739)	(12,141,708)
173	283182: Maint/Refueling - St	(3,104,895)	(6,270,942)	(4,687,918)
174	283213: SFAS 158 Def Tax Liability-Fed	(86,486,991)	(62,300,099)	(74,393,545)
175	283214: SFAS 158 Def Tax Liability-St	(33,392,661)	(24,054,092)	(28,723,377)
176	283221: Bond Reacquisition Loss - Fed	(4,876,486)	(4,537,702)	(4,707,094)
177	283222: Bond Reacquisition Loss - St	(1,882,813)	(1,752,008)	(1,817,411)
178	283225: Section 475 Adjustment-Fed	(234,236,006)	(65,978,610)	(150,107,308)
179	283226: Section 475 Adjustment-St	(90,438,613)	(25,474,367)	(57,956,490)
180	283247: Transco Costs - Federal	(816,259)	(417,303)	(616,781)
181	283248: Transco Costs - State	(220,076)	(66,039)	(143,058)

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

RB 17.4

Entergy Louisiana, LLC
Formula Rate Plan
RB 17 Accumulated Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount⁽¹⁾
182	283261: Amort W-3 Design Basis - Fed	(168,565)	(107,269)	(137,917)
183	283262: Amort W-3 Design Basis - St	(65,083)	(41,417)	(53,250)
184	283273: Rider SCO - Federal	(6,466)	0	(3,233)
185	283274: Rider SCO - State	(2,497)	-	(1,248)
186	283345: Misc Cap Costs-Fed	(767,603)	(1,859,271)	(1,313,437)
187	283346: Misc Cap Costs-State	(296,372)	(717,865)	(507,119)
188	283349: Reg Asset-Storm Costs-Fed	(11,940,839)	(31,764,472)	(21,852,655)
189	283350: Reg Asset-Storm Costs-State	(4,610,362)	(12,264,275)	(8,437,319)
190	283361: Prepaid Expenses Federal	(1,408,480)	(2,086,702)	(1,747,591)
191	283362: Prepaid Expenses State	(543,815)	(805,676)	(674,746)
192	283401: Acc Dfit Turgen	(27,777)	(26,377)	(27,077)
193	283402: Acc Dsit Turgen	(10,726)	(10,186)	(10,456)
194	283411: Acc Dfit Gideon	(660,426)	(648,883)	(654,654)
195	283412: Acc Dsit Gideon	(254,992)	(250,535)	(252,763)
196	283471: Interest Cap-Fuel Burn-Fed	(51,323)	(36,659)	(43,991)
197	283472: Interest Cap-Fuel Burn-State	(6,901)	(4,930)	(5,916)
198	283537: Rb Litigation Settlement-Fed	(53,284,348)	(61,983,475)	(57,633,912)
199	283538: Rb Litigation Settlement - Sta	(14,368,135)	(17,929,914)	(16,149,024)
200	283701: Fas 109 Adjustment - Fed	(281,509,825)	(268,810,213)	(275,160,019)
201	283702: Fas 109 Adjustment - State	(36,742,736)	(40,489,751)	(38,616,244)
202	283707: Fas 109 Adj-Retl Unregultd-Fed	2,484,993	2,379,970	2,432,481
203	283708: Fas 109 Adj-Retl Unregulatd-St	435,334	416,134	425,734
204	283903: Nuclear Decom Liability FED	(48,107,571)	(62,394,177)	(55,250,874)
205	283904: Nuclear Decom Liability ST	(18,574,352)	(24,090,416)	(21,332,384)
206	Subtotal 283	(1,000,247,993)	(769,388,025)	(884,818,009)
207	Total	(1,486,177,778)	(1,510,573,104)	(1,498,375,441)

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 18 Plant Acquisition Adjustment
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	114000: Electr Plant Acq. Adjustment	141,561,725
2	115000: Amort Acquisition Adjustment	(47,786,862)
3	Total	<u>93,774,863</u>

Entergy Louisiana, LLC
Formula Rate Plan
RB 19 Nuclear Refueling Outage
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Physical Location	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	174104: Refueling Outage	RBS	8,750,384	36,088,239	22,419,311
2	174104: Refueling Outage	WF3	45,082,809	59,958,910	52,520,859
3		Total	<u>53,833,193</u>	<u>96,047,148</u>	<u>74,940,171</u>

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 20 Accumulated Amortization River Bend AFUDC Gross Up
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount⁽¹⁾
1	182345: River Bend Afudc Grossup	71,367,000	71,367,000	71,367,000
2	182346: Accum Amort River Bend Afudc	(67,946,622)	(69,841,422)	(68,894,022)
3		Total	3,420,378	1,525,578
				2,472,978

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 21 Coal Car Maintenance Reserve
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	228401: Accum Prov - Coal Car Maint	(1,505,962)	(859,891)	(1,182,926)
2		Total	(1,505,962)	(859,891)
		<u>(1,505,962)</u>	<u>(859,891)</u>	<u>(1,182,926)</u>

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RB 22 Other Rate Base Items - SGR Spur
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	182349: Sgr Spur Cap Cost La (LG)	-
2		Total _____

Entergy Louisiana, LLC
Formula Rate Plan
RB 23 Unrecovered Plant Meters
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Dec - 2022	Dec - 2023	Amount ⁽¹⁾
1	1822AM: Unrecovered plant - meters	86,988,763	82,294,115	84,641,439
2	Total	86,988,763	82,294,115	84,641,439

Notes:

⁽¹⁾ Beginning/Ending Average Balance

Entergy Louisiana, LLC
Formula Rate Plan
RV 1 Rate Schedule and Other Electric Revenues
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	440000: Residential Sales	1,576,128,636
2	442110: Commercial Sales-General	915,582,542
3	442120: Commercial Sales-G & M	188,926,307
4	442200: Industrial Sales	726,437,173
5	442210: Industrial Sales - General	993,860,489
6	444000: Public Street & Hwy Lighting	28,680,263
7	445000: Other Sales To Pub. Authorit	55,055,527
8	Subtotal Retail Revenues	4,484,670,937
9	447002: Sales For Resale Non Assoc Co	19,342,710
10	447004: Municipalities &Co-Op Revenues	25,336,842
11	447114: Resource Plan Rev - Non JSP	43,964,083
12	447115: Resource Plan Rev - Affiliated	227,746,521
13	4471NR: Sales For Resale Assoc-30% Rb	41,509,479
14	Subtotal Sales for Resale	357,899,634
15	450000: Forfeited Discounts	29,516,841
16	451000: Miscellaneous Service Revenue	4,910,662
17	454000: Rent From Electric Property	18,986,001
18	454100: Pole Attachments	6,401,227
19	456000: Other Electric Revenues	2,511,717
20	456003: MISO Mkt Sch 11 Wholesale Dist	2,066,337
21	456010: Misc Rec - Ouachita Upgrades	2,199,264
22	4560MS: Third Party Sales of Inventory	307,017
23	4560UP: Trans-Union Contract Revenue	1,071
24	456100: Miscellaneous Revenue	36,535,445
25	456107: Network Transmission Revenue	14,866,107
26	456136: MISO Sch 7 Firm PTP - ST	710,595
27	456137: MISO Sch 7 Firm PTP - LT	10,053,807
28	456138: MISO Sch 8 Non-firm	1,415,569
29	456139: MISO Sch 9 Network	95,806,267
30	456142: MISO Sch 42 Int/AFUDC Amort	(60,604)
31	456200: Unbilled Revenue	3,069,371
32	456TPZ: ELL Receipts- TPZ Settlement	2,200,000
33	456WHC: Westinghouse Credits	76,979
34	457131: MISO Sch 1 Sched/Sys Ctrl/Disp	1,542,043
35	457132: MISO Sch 2 Reactive	(2,447,471)
36	458000: Other Rev-Serv To Non-Associat	100
37	Subtotal Other Revenues	230,668,344
38	Total	5,073,238,916

Entergy Louisiana, LLC
Formula Rate Plan
EX 1 Operations & Maintenance Expenses
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	500000: Oper Supervision & Engineerin	8,690,857
2	501000: Fuel	(314,963)
3	501100: Fuel - Oil	1,954,158
4	501203: Fuel-Natural Gas	817,279,012
5	501204: Natural Gas Hedging-Electric	1,138,838
6	501301: Fuel - Coal	27,597,700
7	502000: Steam Expenses	4,414,009
8	502100: Chemicals-MATS Compliance	1,000,620
9	505000: Electric Expenses	4,773,934
10	506000: Misc Steam Power Expenses	12,779,306
11	507000: Rents - Steam Power Generation	379,221
12	509101: NOX Seasonal Allowances Exp	720
13	509103: NOX Conversion Allowance Exp	3,640
14	510000: Maintenance Supr & Engineerin	2,509,154
15	511000: Maintenance Of Structures	2,944,379
16	512000: Maintenance Of Boiler Plant	13,317,538
17	513000: Maintenance Of Electric Plant	3,801,884
18	514000: Maintenance Of Misc Steam Plt	2,019,585
19	Subtotal Steam Power Generation	904,289,591
20	517000: Operation, Supervision & Engr	60,067,137
21	517001: Nuc Out Amort-Op, Supv, & Eng	10,095,739
22	518100: Burnup/Amortization	54,482,390
23	5181NR: River Bend Fuel Burn-Rb Nonreg	7,391,954
24	518300: Daily Lease Charges	4,907,852
25	5183NR: Daily Lease Charges - Non Reg	1,058,652
26	518500: Nuclear Fuel Dry Casts Storage	4,846,870
27	5185NR: Nuclear Dry Cask Strg-RBnonreg	650,100
28	519000: Coolants And Water	14,938,488
29	519001: Nuc Out Amort-Coolants & Water	1,394,407
30	520000: Steam Expenses	55,950,182
31	520001: Nuc Out Amort - Steam Expenses	8,518,150
32	524000: Misc. Nuclear Power Expenses	55,831,269
33	524001: Nuc Out Amort-Misc Nuc Pow Exp	9,604,169
34	524FIN: Nuclear Fuel Trust Fees	963,972
35	525000: Rents - Nuclear Generation	5,220,721
36	525001: Nuc Out Amort - Rents	959,394

Entergy Louisiana, LLC
Formula Rate Plan
EX 1 Operations & Maintenance Expenses
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
37	528000: Maint Supervision & Engr	25,157,646
38	528001: Nuc Out Amort-Maint Supv & Eng	4,700,246
39	529000: Maintenance Of Structures	2,147,455
40	530000: Maint Of Reactor Plant Equip	7,404,971
41	530001: Nuc Out Amort-Maint Reator Plt	12,101,658
42	531000: Maintenance Of Electric Plant	5,134,888
43	531001: Nuc Out Amort-Maint Elec Plant	2,572,928
44	532000: Maint Of Misc Nuclear Plant	72,902,745
45	532001: Nuc Out Amort-Maint Misc Nuc P	13,482,300
46	Subtotal Nuclear Power Generation	442,486,284
47	546000: Operation Superv & Engineerin	6,999,376
48	548000: Generation Expenses	10,328,467
49	548103: Operating Supplies,Water,Waste	0
50	549000: Misc Oth Pwr Generation Exps	23,915,393
51	549101: Misc Oper Fees / Svcs	122,817
52	550000: Rents - Other Power Generation	438,915
53	551000: Maint Supv & Engineering	824,101
54	552000: Maintenance Of Structures	1,724,553
55	553000: Maint-Gener & Elec Equipment	26,569,759
56	554000: Maint-Misc Other Pwr Gen Plt	3,582,919
57	Subtotal Other Power Generation	74,506,301
58	555002: System Purchases From Others	546,617,165
59	555005: Co-Generation	4,641,045
60	555010: Rsrc Plan Purch Pwr - Affltd	40,284,997
61	555015: MISO Schedule 24 Admin	800,523
62	555200: Purch Power-Entergy-Affiliates	75,056,827
63	555900: Capacity Deferral	(12,770,038)
64	556000: System Control & Load Disp.	2,380,358
65	557000: Other Expenses	43,366
66	557001: NOX Deferred Expense	275,614
67	557002: Deferred Electric Fuel Cost	126,111,708
68	557390: Def Sys Agreemt Paymt/Receipts	17
69	5573GS: Def Fuel - EGSL Fuel Tracker	(355,297)
70	5573LL: Def Fuel - ELL Fuel Tracker	2,203,649
71	557400: MISO Misc Purchased Pwr Exp	90,731
72	Subtotal Other Power Supply Expenses	785,380,666

Entergy Louisiana, LLC
Formula Rate Plan
EX 1 Operations & Maintenance Expenses
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
73	560000: Oper Super & Engineering	8,197,289
74	561200: Load Dispatch- transm system	4,699,127
75	5612BA: LBA Schedule 24 Recoverable	697,319
76	561300: Load dispatch-transm serv & sch	161,674
77	561410: MISO Schedule 10 Admin	15,451,562
78	561500: Syst plan & standards devlpmnt	1,801,416
79	561800: Reliability planning	562,849
80	5618BB: MISO Schedule BB	31,291
81	562000: Station Expenses	553,842
82	563000: Overhead Line Expenses	3,301,012
83	565000: Transmission Of Electric	2,962,481
84	565S26: MISO Schedule 26 Expense	237,289
85	565S33: MISO Schedule 33 Expense	3,851
86	565S41: MISO SC41 EXP	893
87	565SC1: MISO SCH 1 EXP	91,941
88	565SC2: MISO SCH 2 Expense	(2,022,590)
89	565SC9: MISO Schedule 9 Expense	3,412,219
90	566000: Misc. Transmission Expenses	4,679,558
91	567000: Rents - Transmission System	7,254,478
92	568000: Maint. Supervision & Engineer	9,018,737
93	569000: Maintenance Of Structures	385,083
94	569200: Maint of transm computer softw	403,173
95	570000: Maint. Of Station Equipment	4,957,837
96	571000: Maint Of Overhead Lines	7,282,312
97	573000: Maint Misc Transmission Plant	83,262
98	Subtotal Electric Transmission Expenses	74,207,905
99	575700: MISO Market Admin Charges	10,133,377
100	Subtotal Electric Regional Market Exp	10,133,377
101	580000: Operation Supervision&Enginee	28,635,982
102	581000: Load Dispatching	3,727,025
103	582000: Station Expenses	755,112
104	583000: Overhead Line Expenses	1,295,996
105	584000: Underground Line Exps	2,613,096
106	585000: Street Light & Signal System	499,825
107	586000: Meter Expenses	2,710,271
108	587000: Customer Installation Expense	2,039,476
109	588000: Misc Distribution Expense	10,299,592

Entergy Louisiana, LLC
Formula Rate Plan
EX 1 Operations & Maintenance Expenses
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
110	589000: Rents - Distribution System	5,321,754
111	590000: Maint. Supervision & Engineer	5,739,660
112	591000: Maintenance Of Structures	3,075,206
113	592000: Maint. Of Station Equipment	4,477,980
114	593000: Maintenance Of Overhead Lines	59,162,566
115	594000: Maint Underground Lines	5,592,316
116	595000: Maint. Of Line Transformers	318,547
117	596000: Maint. St. Lght. & Sig. Syst.	4,356,546
118	597000: Maintenance Of Meters	373,823
119	598000: Maint. Misc. Distribution Plt	2,030,593
120	Subtotal Electric Distribution Expenses	143,025,366
121	901000: Supervision	1,165,552
122	902000: Meter Reading Expenses	4,210,375
123	903001: Customer Records	24,044,886
124	903002: Collection Expense	12,538,801
125	904000: Uncollectible Accounts	799,725
126	904001: Uncollect Acct Elect-Write Off	13,163,438
127	905000: Misc Customer Accounts Exp	215,756
128	Subtotal Customer Accounts Expenses	56,138,533
129	907000: Supervision	1,081,085
130	908000: Customer Assistance Expenses	26,526,893
131	908100: Customer assistance over/under	827,736
132	909000: Information & Instruct Adv Ex	712,876
133	910000: Misc Cust Ser &Information Ex	3,921,026
134	Subtotal Customer Service and Info Exp	33,069,616
135	911000: Supervision	12,582
136	912000: Demon. & Selling Exp.	7,468,777
137	913000: Advertising Expense	811,277
138	916000: Miscellaneous Sales Expenses	462,732
139	Subtotal Sales Expenses	8,755,367

Entergy Louisiana, LLC
Formula Rate Plan
EX 1 Operations & Maintenance Expenses
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
140	920000: Adm & General Salaries	99,313,529
141	921000: Office Supplies And Expenses	12,472,290
142	922000: Adm. Expense Transferred - Cr	(4,980,709)
143	923000: Outside Services Employed	51,235,649
144	924000: Property Insurance Expense	14,397,410
145	924004: Prov. For Property Insurance	5,619,996
146	924005: Environmental Reserve Accrual	2,970,365
147	925000: Injuries & Damages Expense	13,990,464
148	925INS: Insurance Expense - Captive	5,590,651
149	926000: Employee Pension & Benefits	77,449,275
150	926NS1: ASC 715 NSC - Emp Pens & Ben	36,412,010
151	928000: Regulatory Commission Expense	7,875,116
152	930100: General Advertising Expenses	1,189,815
153	930200: Miscellaneous General Expense	13,263,736
154	931000: Rents-Cust Accts,Serv,Sales,GA	847,477
155	935000: Maintenance Of General Plant	3,184,288
156	Subtotal Administrative and General Exp	340,831,360
157	Total	2,872,824,366

Entergy Louisiana, LLC
Formula Rate Plan
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	4030AM: Depreciation Expense	705,351,495
2	4030GI: Depr Exp Contra PIS LA Securit	(5,613,313)
3	4030HC: DeprExp Contra PIS 2020 Storms	(32,626,586)
4	4030ID: Depr Exp Contra PIS 2021 Storm	(41,761,791)
5	4030IE: Depr Exp Contra PIS Isaac	(4,125,274)
6	4030LA: Depr Exp Contra PIS LA Securit	(9,545,192)
7	4031AM: Deprec Exp billed from Serv Co	15,047,813
8	4040AM: Amort Limited Term Electrc Plt	72,223,078
9	4040CC: CCA Depreciation - Reg	2,091,309
10	4041AM: Amort Exp billed from Serv Co	1,582
11	406000: Amort Of Elec Plant Acq Adj	4,416,726
12	407000: Amortization Of Property Loss	5,010,203
13	Total	710,470,050

Entergy Louisiana, LLC
Formula Rate Plan
EX 3 Decommissioning and ARO Depreciation Expense
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	403110: Depr Expense - Aro Assets	13,817,175
2	403113: DEP EXP-REMOV-COAL CONTRA	(69,651)
3	403114: DEPREC EXP ARO ASSET-COAL	292,203
4	403115: Dep Exp-Remov-Fos Steam Contra	(339,592)
5	403116: Deprec Exp ARO Asset-Fossil	10,266
6	411104: Accretion Exp - ARO Asset-Coal	244,015
7	411105: Accretion Expense - Aro	56,179,649
8	411106: Accretion exp.-rate recov amt.	18,038,914
9	411107: Accretion Exp-ARO Asset-Fossil	1,499,777
10	Total	<u>89,672,755</u>

Entergy Louisiana, LLC
Formula Rate Plan
EX 4 Regulatory Debits & Credits
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	407346: Amort Reg Asset-Rb Afudc Gross	1,894,800
2	407348: Regulatory Debits	45,816,152
3	407350: Regulatory Debits - Aro	1,473,195
4	407351: Reg. Debit-Amort Sec ADIT Ben	15,489,334
5	407363: Regulatory Debits-MISO Rider	5,070,916
6	407365: Reg Debit-RB3/GG3 Amtz	522,713
7	4073CS: RegDr-ContTaxSavBen La secur	79,390,004
8	4073GS: RegDr-GuarTaxBen La secur	24,000,000
9	407403: Regulatory Credits	(16,560,949)
10	407410: Regulatory Credit - Aro	(61,389,499)
11	407425: Reg Credit-ARO-Other Removal	(1,637,018)
12	407448: Regulatory Credit Vidalia Tax	(12,847,043)
13	407462: Reg Cr Guar/Cont Svgs-K/R Sec	(17,518,892)
14	407463: Regulatory Credit-MISO Rider	(11,647,558)
15	4074GC: Reg Credit - Pelican GCC	(5,500,000)
16	4074GS: RegCr-GuarTaxBen La secur	(5,000,000)
17	4074HI: RegCR-Isaac Secure Tax Benefit	(3,419,000)
18	Total	38,137,154

Entergy Louisiana, LLC
Formula Rate Plan
EX 5 Taxes Other Than Income
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	408105: Taxes Other Than Inc-Util Op	600,000
2	408110: Employment Taxes	29,437,254
3	408122: Excise Tax - State	176,403
4	408123: Excise Tax - Federal	118,287
5	408142: Ad Valorem	161,244,693
6	408152: Franchise Tax - State	143
7	408154: Franchise Tax - Local	42,009,546
8	408155: Franchise Tax - Ms	(3,767)
9	408156: Franchise Tax - Arkansas	286
10	408158: Franchise Tax - Louisiana	(14,467)
11	408164: Gross Receipts & Sales Tax	48,290
12	408165: City Occupation Tax	722,813
13	408174: Inspection & Supervision Fee	3,765,252
14	Total	<u>238,104,732</u>

Entergy Louisiana, LLC
Formula Rate Plan
EX 6 Gain from Disposition of Allowances
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	411800: Gain From Dispostn Of Allownce	(40)
2	411801: Gain on Sale Renewable Energy	-
3		Total <u><u>(40)</u></u>

Entergy Louisiana, LLC
Formula Rate Plan
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2023

Line No.	Tax Item	Amount
1	NET INCOME BEFORE INCOME TAXES	1,124,029,900
2	Net Income Before Taxes	1,124,029,900
3	263A METHOD CHANGE DSC	(66,822,157)
4	ACQUISITION ADJUSTMENT	59
5	ACTIVITY BASE COSTING	(12,770,038)
6	AFUDC BOOK ONLY GROSS	22,832,431
7	AFUDC CARRYING COST	(31,676,712)
8	AFUDC DEBT NUC FUEL INVENTORY	(61,214)
9	AFUDC DEPR NUC FUEL INVENTORY	(498,193)
10	AFUDC EQUITY FT CWIP	25,613,665
11	AFUDC EQUITY FT PTAX	(9,541,607)
12	AMORTIZATION OF LOSS ON REACQUIRED DEBT	1,744,062
13	AMORTIZATION OF REGULATORY ASSETS	1,894,800
14	ARO DEPRECIATION	15,710,503
15	AVOIDED COST (TAX INTEREST)	(5,977,076)
16	BASIS STEP UP - FEDERAL	(60,283,051)
17	BUSINESS DEVELOPMENT - FEDERAL	319,537
18	BUSINESS MEALS	491,881
19	CAJUN - BOOK BURN	7,391,954
20	CAJUN - TAX DEPR	(13,501,649)
21	CAPITALIZED REPAIRS	(75,795)
22	CASUALTY LOSS	36,551,701
23	CHANGE IN RESERVE - INJURY & DAMAGES	(1,399,435)
24	CHANGE IN RESERVE - PROPERTY INSURANCE	321,596,985
25	CIAC	53,774,684
26	COMMUNITY DEV BLOCK GRANT	2,198
27	COMPUTER SOFTWARE	13,668,856
28	CONTRACT TERMINATION COST	(200,794)
29	COST CAPITALIZED ON THE BOOKS	(3,128,209)
30	DAILY LEASE CHARGES	(3,146,707)
31	DECOMMISSIONING - DRY CAST	4,846,870
32	DEFERRED COMPENSATION	(66,967)
33	DEFERRED CONTRACT REVENUE	1,148,943
34	DEFERRED FUEL	129,550,366
35	DEFERRED REGULATORY EXPENSE	2,053,828
36	DEPLETION	(85,785)
37	DOE LITIGATION	(671,491)
38	ENVIRONMENTAL RESERVE	(425,030)
39	EQUITY-NET EARNINGS-DOMESTIC SUBS	(612,897)
40	ESL TAXES	(5,006,944)
41	FAS 143	(14,024,710)
42	GIDEON	62,940
43	INCENTIVE	7,697,147
44	INTEREST CAP - AFUDC	(14,228,693)
45	INTEREST CAP - AFUDC - OTHER	12,564,868

Entergy Louisiana, LLC
Formula Rate Plan
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2023

Line No.	Tax Item	Amount
46	INTEREST EXPENSE	(354,243,111)
47	INTEREST ON TAX DEFICIENCY	600,000
48	LEASE RENTAL EXPENSE	100,067
49	LIBERALIZED DEPRECIATION	(317,708,077)
50	LITIGATION - DRY CAST	650,100
51	M&S INVENTORY RESERVE	(1,106,569)
52	MAINTENANCE/REFUELING	(42,213,956)
53	MISC ADJUSTMENTS	31,416,182
54	MTM-OTHER	(93,926,000)
55	NOL C/F TAP-NON-CURRENT - FEDERAL	44,773,365
56	NONBASE FED WHOLESALE	199,174
57	NUCLEAR DECOM LIABILITY	(846,087)
58	NUCLEAR FUEL-TAX DEPRECIATION	34,919,719
59	NUCLEAR PLANT DEPRECIATION	22,657,893
60	NUCLEAR PLANT DEPRECIATION - WATERFORD 3	20,490,092
61	OFFICER LIFE INSURANCE	(397,984)
62	OPEB RESERVE	(18,958,567)
63	PENSION & HOSPITALIZATION RESERVE	(1,937,574)
64	PENSION - PRP/SRP	(168,368)
65	POWERTAX MISC ALL	(95,949)
66	PREPAID EXPENSE	(3,491,482)
67	RATE REFUND	13,870,390
68	RB LIT SETTLEMENT - FED	(52,678,671)
69	REG ASSET LG3 O/U	9,911
70	REGULATORY ASSET	68,779,711
71	REGULATORY CAPITALIZED COSTS	(28,402,626)
72	REGULATORY LIABILITIES	23,998,790
73	RELICENSING	271,815
74	REMOVAL COSTS	(97,068,151)
75	REPAIRS & MAINTENANCE EXPENSE	3,266,990
76	RESEARCH & EXPERIMENTATION	9,820,255
77	RESERVE FOR UNCOLLECTIBLE	(1,264,642)
78	RESTRICTED STOCK AWARD	70,481
79	RESTRUCTURING BASIS STEP UP	(26,468,124)
80	RETROACTIVE RATE REFUND	(7,534,629)
81	RIDER SCO	33,289
82	RSAS VESTED	105,914
83	SECTION 475 ADJUSTMENTS - CONTRACTS	(2,886,000)
84	SECURITIZATION	1,115,793,437
85	SECURITIZATION (CONTINGENT SAVINGS)	58,440,735
86	SM DEFERRED COSTS	(1,343,900)
87	SM DISALLOWED PLANT	(1,058,115)
88	SM GUARANTEED CUSTOMER SAVINGS	(5,500,000)
89	SM PELICAN TRANSACTION COSTS	1,621,952
90	START UP COST	1,248
91	START UP COST ST RETAIL	3,136,225

Entergy Louisiana, LLC
Formula Rate Plan
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2023

Line No.	Tax Item	Amount
92	STORM & OTHER DEFERRED COSTS	(1,524,796,746)
93	TAXES & PENSION CAPITALIZED	352,123
94	TURGEN	6,159
95	UNBILLED REVENUE	(62,432,866)
96	UNFUNDED PENSION	44,381,450
97	UNITS OF PROPERTY DEDUCTION	(286,302,026)
98	UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION	(1,704,370)
99	UNREALIZED LIAB	287,674,016
100	UNREALIZED TRUST	(290,108,409)
101	W3 BUY BACK	(5,711,974)
102	WARRANTY EXPENSE	623,012
103	WASTE DISPOSAL RESERVE	106,728
104	WASTE SITE CLEANUP	(525,001)
105	WATERFORD 3 DESIGN SOFTWARE BOOK AMORTIZATION	315,555
106	Adjustments to Net Income	(1,027,080,067)
107	Taxable Income Before State Taxes ⁽¹⁾	96,949,833
108	BASIS STEP UP - FEDERAL	60,283,051
109	BASIS STEP UP - STATE	(102,415,899)
110	BUSINESS DEVELOPMENT - FEDERAL	(319,537)
111	BUSINESS DEVELOPMENT - STATE	319,537
112	CASUALTY LOSS - FEDERAL	(91,150,801)
113	CASUALTY LOSS - STATE	99,981,080
114	DOE SETTLEMENT - FEDERAL	671,491
115	DOE SETTLEMENT - STATE	(671,491)
116	LIBERALIZED DEPRECIATION - FEDERAL	322,402,725
117	LIBERALIZED DEPRECIATION - STATE	(352,847,961)
118	LIBERALIZED DEPRECIATION - STATE WHOLESALE	30,444,554
119	NOL C/F-TAP-FED-NON-CURRENT	(44,773,365)
120	NUCLEAR PLANT DEPRECIATION - FEDERAL	(22,657,893)
121	NUCLEAR PLANT DEPRECIATION - STATE WHOLESALE	22,657,893
122	NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - FEDERAL	(20,490,092)
123	NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - STATE	20,490,092
124	POST APPORTION M ITEMS	72,492,964
125	RB LIT SETTLEMENT - ST	(924,086)
126	State Adjustments to Net Income	(6,507,738)
127	State Taxable Income ⁽²⁾	90,442,095
128	STATE INCOME TAX ⁽³⁾	6,783,157
129	State Income Tax	6,783,157
130	ESL CURRENT STATE TAXES	516,902
131	PRIOR YEAR ADJUSTMENT	(6,474,947)
132	UNCERTAIN INCOME TAXES - ESL - STATE	6,787,274
133	Adjustments to State Income Tax	829,230

Entergy Louisiana, LLC
Formula Rate Plan
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2023

Line No.	Tax Item	Amount
134	Total State Current Income Taxes ⁽⁴⁾	7,612,387
135	Taxable Income Before State Taxes ⁽⁵⁾	96,949,833
136	Adjustments: State Income Tax	(6,783,157)
137	Total Federal Taxable Income	90,166,676
138	FEDERAL INCOME TAX ⁽⁶⁾	18,935,002
139	Federal Income Tax	18,935,002
140	ESL CURRENT FEDERAL TAXES	2,069,530
141	PRIOR YEAR ADJUSTMENT	(178,074,421)
142	UNCERTAIN INCOME TAXES	53,913,665
143	Adjustments to Federal Income Tax	(122,091,225)
144	Total Federal Current Income Taxes ⁽⁷⁾	(103,156,223)
145	Total Federal and State Current Income Taxes ⁽⁸⁾	(95,543,836)

Notes:

(1) Line 2 + Line 106

(2) Line 107 + Line 126

(3) Line 127 * State Tax rate of 7.5%

(4) Line 129 + Line 133

(5) Line 107

(6) Line 137 * Federal Tax rate of 21%

(7) Line 139 + Line 143

(8) Line 134 + Line 144

Entergy Louisiana, LLC
Formula Rate Plan
EX 8 Deferred Income Taxes - Federal
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	410101: Prov Defr Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	Total
1	263A METHOD CHANGE - DSC - FEDERAL	15,665,495	(1,174,912)	14,490,583
2	ACC DFIT TURGEN - FEDERAL	113	(1,513)	(1,400)
3	ACCRUED MEDICAL CLAIMS - FEDERAL	406,890	(30,517)	376,374
4	ADIT CONTRIBUTION CARRYFORWARD - FEDERAL	382,620	-	382,620
5	BOND REDEMPTION LOSS - FEDERAL	27,549	(366,333)	(338,784)
6	CAPITALIZED COSTS - FEDERAL	32,348	(431,304)	(398,956)
7	CAPITALIZED REPAIRS - FEDERAL	15,917	(1,194)	14,723
8	CASUALTY LOSS (STORM DAMAGE) - FEDERAL	23,043,947	(20,756,709)	2,287,238
9	COMPUTER SOFTWARE CAPITALIZED - FEDERAL	6,152,466	(8,760,569)	(2,608,104)
10	CONTRA SECURITIZATION - FEDERAL	45,900,509	(263,275,562)	(217,375,053)
11	CONTRACT DEFERRED REVENUE - FEDERAL	387,641	(610,823)	(223,182)
12	CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL	17,836,944	(23,096,246)	(5,259,302)
13	DEFERRED COMPENSATION - FEDERAL	17,509	(4,501)	13,008
14	DEFERRED FUEL - FEDERAL	13,699,021	(36,383,600)	(22,684,579)
15	DEFERRED MISCELLANEOUS SERVICES - FEDERAL	282,219	(21,166)	261,053
16	DEFERRED STORM COSTS - FEDERAL	355,837,077	(336,013,444)	19,823,633
17	ENVIRONMENTAL RESERVE - FEDERAL	749,810	(667,248)	82,562
18	ESI - FEDERAL	47,363,806	(44,491,956)	2,871,849
19	FAS 106 OTHER RETIRE BENEFITS - FEDERAL	5,176,913	(343,507)	4,833,407
20	FAS 143 - FEDERAL	25,216,979	(25,544,444)	(327,465)
21	INCENTIVE COMPENSATION - FEDERAL	4,278,866	(4,847,321)	(568,455)
22	INJURIES AND DAMAGES RESERVE - FEDERAL	909,341	(637,501)	271,840
23	INTEREST CAPITALIZED - AFDC - FEDERAL	5,371,775	(5,113,940)	257,834
24	INTEREST / TAX - TAX DEFICIENCY - FEDERAL	9,450	(126,000)	(116,550)
25	LIBERALIZED DEPRECIATION	511,464	(38,360)	473,105
26	LIBERALIZED DEPRECIATION - FEDERAL	81,624,966	(21,063,065)	60,561,901
27	PREPAID EXPENSES - FEDERAL	3,718,638	(3,040,416)	678,221
28	PROPERTY INSURANCE - FEDERAL	21,214,724	(83,684,939)	(62,470,214)
29	RATE REFUND - FEDERAL	6,388,797	(9,083,120)	(2,694,323)
30	REMOVAL COSTS - FEDERAL	25,508,919	(2,056,252)	23,452,667
31	REPAIRS & MAINTENANCE - FEDERAL	451,097	(1,269,476)	(818,379)
32	RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL	5,243,550	(13,762,362)	(8,518,812)
33	RETROACTIVE RATE REFUND CONT - FEDERAL	4,763,473	(2,933,991)	1,829,481
34	SECTION 475 ADJUSTMENT - FEDERAL	35,656,051	(203,913,448)	(168,257,396)
35	STARTUP COSTS - FEDERAL	23	(307)	(284)
36	TAX INTEREST - AVOIDED COST - FEDERAL	24,467,564	(8,471,193)	15,996,371
37	UNBILLED REVENUE - FEDERAL	16,068,333	(3,940,749)	12,127,584
38	UNCOLLECTIBLE ACCTS - FEDERAL	1,013,943	(768,286)	245,657
39	UNFUNDED PENSION - FEDERAL	15,787,271	(16,372,742)	(585,471)
40	WASTE DISPOSAL RESERVE - FEDERAL	1,681	(22,413)	(20,732)
41	WASTE SITE CLEAN UP COSTS - FEDERAL	110,250	(8,269)	101,981
42	ACC DFIT GIDEON - FEDERAL	1,730	(13,273)	(11,543)
43	ADIT WHOLESALE FEDERAL	24,689	-	24,689
44	ADIT-TAX CR C/F-SRLY/DECON-FEDERAL	242,317,320	-	242,317,320
45	ADIT-TAX CR C/F-TAP-FEDERAL	2,260,000	(5,014,897)	(2,754,897)
46	ADL STRAIGHT LINE-FEDERAL WS	1,745	(31,568)	(29,823)
47	AMORT W3 DESIGN BASIS - FEDERAL	4,970	(66,266)	(61,296)
48	COMM DEV BLOCK GRANT-FEDERAL	36	(484)	(448)
49	DECOMMISSIONING-FEDERAL	155,405,927	(154,933,046)	472,881
50	DEPRECIATION EXPENSE - FEDERAL	141,649	(19,058)	122,591
51	FAS 109 ADJUSTMENT UNREGULATED - FEDERAL	105,023	-	105,023
52	INTERST CAP-FUEL BURN - FEDERAL	-	(14,664)	(14,664)
53	LEASE - RENTAL EXPENSE - FEDERAL	1,648	(21,970)	(20,323)
54	MAINT/REFUELING - FEDERAL	14,172,935	(5,972,874)	8,200,061
55	NONBASE - FEDERAL - WHLSE	3,755	(67,953)	(64,198)
56	NUCLEAR FUEL - FEDERAL	21,355,010	(26,364,728)	(5,009,718)
57	PENSIONS CAPITALIZED - FEDERAL	1,820	(20,767)	(18,947)
58	REG ASSET-SPEC ASSIGN-FEDERAL	215,722	(11,922)	203,801

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

EX 8.1

Entergy Louisiana, LLC
Formula Rate Plan
EX 8 Deferred Income Taxes - Federal
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	Total
59	REGULATORY ASSET-FEDERAL	9,075,394	(17,233,707)	(8,158,313)
60	REGULATORY LIABILITY-FEDERAL	4,433,201	(8,026,591)	(3,593,390)
61	RIDER SCO - FEDERAL	524	(6,991)	(6,466)
62	RIVERBEND LITIGATION SETTLEMENT - FEDERAL	14,986,002	(6,286,875)	8,699,127
63	SPEC ASSIGNED-FEDERAL WS	2,344	(42,419)	(40,075)
64	START UP COSTS-FEDERAL-RETAIL	2,236	(17,153)	(14,917)
65	SUPPLEMENTAL PENSION PLAN-FEDERAL	46,975	(14,269)	32,706
66	TAXES CAPITALIZED - FEDERAL	5,584	(53,318)	(47,735)
67	W3 NUCLEAR PLANT DEPREC - FEDERAL	1,253,125	(10,776,307)	(9,523,182)
68	WARRANTY EXPENSE - FEDERAL	50,348	(138,844)	(88,496)
69	UNITS OF PROPERTY DEDUCTION - FED	126,261,944	(67,959,255)	58,302,689
70	ADIT BEN POTNT DISALL	3,700,000	(14,922,956)	(11,222,956)
71	ADIT-NOL C/F TAP-NON-CURRENT - FEDERAL	182,479,571	(136,344,041)	46,135,530
72	ADIT-NOL C/F - STATE	8,065,032	(20,495,365)	(12,430,333)
73	NUCLEAR PLANT DEPRECIATION - FEDERAL	686,013	(8,935,888)	(8,249,874)
74	MISC INTANGIBLE PLANT	7,268	(57,305)	(50,037)
75	CONTRACT TERMINATION COSTS	42,364	(3,177)	39,186
76	RESTRICTED STOCK AWARDS - FEDERAL	86,018	(99,709)	(13,691)
77	RESTRUCTURING BASIS STEPUP - FEDERAL	5,558,306	(416,873)	5,141,433
78	BUSINESS DEVELOPMENT - FEDERAL	17,296	(150,946)	(133,650)
79	MISC CAP COSTS - FEDERAL	1,180,182	(88,514)	1,091,669
80	UNITS OF PROPERTY - TRANSMISSION - FEDERAL	11,449,067	(11,277,442)	171,625
81	NUCLEAR DECOM LIABILITY - FEDERAL	16,949,444	(2,662,839)	14,286,605
82	W3 BUY BACK - FEDERAL	5,205,579	(4,107,292)	1,098,287
83	NEW NUCLEAR DEVELOPMENT COSTS/FEDERAL	10,602,515	(795,189)	9,807,326
84	BASIS STEP UP - FEDERAL	12,659,441	(1,613,050)	11,046,390
85	TAX ATTRIBUTE-NOL/CR FED	21,018,250	(3,331,102)	17,687,148
86	W/O PLANT - FEDERAL	371,547	(42,366)	329,180
87	REGULATORY ASSET-LG3 O/U	1,663,329	(1,535,734)	127,594
88	SECURITIZATION CONT SAVINGS	5,235,044	(16,587,157)	(11,352,113)
89	RETAIL EXCESS ADIT - FEDERAL	2,480,129	(138,666,303)	(136,186,174)
90	ACQUISITION - FED	1	(13)	(12)
91	NOL Protected Excess Fed	5,576,761	-	5,576,761
92	DEF INTERCOMPANY GAIN - FEDERAL	70,574	-	70,574
93	M&S INVENTORY RESERVE-FEDERAL	302,045	(87,094)	214,951
94	DEFICIENT ADIT RETAIL - FEDERAL	4,404,019	(13,723,205)	(9,319,186)
95	Total	1,703,237,401	(1,822,182,460)	(118,945,058)

Entergy Louisiana, LLC
Formula Rate Plan
EX 9 Deferred Income Taxes - State
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	410120: Prov Def Inc Tax-Util Op- State	410137: ProvDefIncTax-Drt UPADIT-State	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	Total
1	263A METHOD CHANGE - DSC-STATE	5,594,820	-	-	5,594,820
2	ACC DSIT GIDEON - STATE	264	-	(4,720)	(4,457)
3	ACC DSIT TURGEN - STATE	-	-	(540)	(540)
4	ACCRUED MEDICAL CLAIMS-STATE	145,318	-	-	145,318
5	ADIT WHOLESALE STATE	9,041	-	(21,048,098)	(21,039,057)
6	AMORT W3 DESIGN BASIS - STATE	-	-	(23,667)	(23,667)
7	BOND REACQUISITION LOSS - STATE	27	-	(130,831)	(130,805)
8	CAPITALIZED COSTS - STATE	-	-	(154,037)	(154,037)
9	CAPITALIZED REPAIRS - STATE	5,685	-	-	5,685
10	CASUALTY LOSS DEDUCTION-STATE	7,673,133	-	(7,505,997)	167,136
11	COMM DEV BLOCK GRANT-STATE	-	-	(173)	(173)
12	COMPUTER SOFTWARE CAPITALIZED - STATE	1,973,753	-	(2,980,743)	(1,006,990)
13	CONTRA SECURITIZATION - STATE	9,393,856	-	(93,322,447)	(83,928,592)
14	CONTRACT DEFERRED REVENUE-STATE	122,772	-	(208,943)	(86,171)
15	CONTRIBUTION IN AID OF CONSTRUCTION - STATE	5,822,147	-	(7,852,765)	(2,030,618)
16	DECOMMISSIONING-STATE	51,642,614	-	(51,460,035)	182,579
17	DEF COMPENSATION - STATE	6,167	-	(1,145)	5,022
18	DEF. MISC. SERVICES - STATE	100,793	-	-	100,793
19	DEFERRED FUEL/GAS-STATE	3,940,110	-	(12,698,634)	(8,758,525)
20	DEFERRED STORM COSTS - STATE	118,752,292	-	(111,098,379)	7,653,912
21	DEPRECIATION EXPENSE - STATE	50,362	-	(3,029)	47,333
22	ENVIRONMENTAL RESERVE-STATE	251,330	-	(219,453)	31,877
23	ESI STATE DEFERRED TAXES	14,786,733	-	(15,184,500)	(397,766)
24	FAS 106 OTHER RETIRE BEN-STATE	1,613,769	-	(120,506)	1,493,263
25	FAS 143 - STATE	8,368,913	-	(8,495,347)	(126,434)
26	INCENTIVE-STATE	1,406,238	-	(1,625,718)	(219,481)
27	INJURIES AND DAMAGES RESERVE - STATE	309,429	-	(204,472)	104,958
28	INTEREST CAP - AFDC - STATE	1,791,588	-	(1,692,039)	99,549
29	INTEREST CAP - FUEL BURN - STATE	-	-	(1,971)	(1,971)
30	INTRST/TAX-TAX DEFICIENCI-STATE	-	-	(45,000)	(45,000)
31	LEASE - RENTAL EXPENSE - STATE	-	-	(7,847)	(7,847)
32	LIBERALIZED DEPRECIATION - STATE	71,430,197	-	(9,881,333)	61,548,864
33	LIBERALIZED DEPREC-STATE-WHLSE	8,120	-	(367,199)	(359,079)
34	MAINT/REFUELING - STATE	4,929,503	-	(1,763,457)	3,166,047
35	NUCLEAR FUEL - STATE	6,959,740	-	(8,893,994)	(1,934,254)
36	NUCLEAR PLANT DEPREC-STATE-WHSALE	83,933	-	(28)	83,905
37	PENSIONS CAPITALIZED - STATE	94	-	(7,410)	(7,315)
38	PREPAID EXPENSES - STATE	1,253,697	-	(991,836)	261,862
39	PROPERTY INS RESERVE-STATE	5,365,306	-	(29,485,080)	(24,119,774)
40	RATE REFUND-STATE	2,049,946	-	(3,090,225)	(1,040,279)
41	REGULATORY ASSET-STATE	2,795,319	-	(5,945,246)	(3,149,928)
42	REGULATORY LIABILITY-STATE	1,376,028	-	(2,763,437)	(1,387,409)
43	REMOVAL COST - STATE	9,267,827	-	(212,744)	9,055,083
44	REPAIRS & MAINT EXP - STATE	127,821	-	(443,798)	(315,977)
45	RESEARCH & EXPERIMENTAL DEDUCTION - STATE	1,513,504	-	(4,802,580)	(3,289,077)
46	RETROACT. RATE RED CONT - STATE	706,363	-	-	706,363
47	RIDER SCO - STATE	-	-	(2,497)	(2,497)
48	RIVERBEND LITIGATION SETTLEMENT - STATE	5,404,445	-	(1,842,666)	3,561,779
49	SECTION 475 ADJUSTMENT-STATE	7,313,475	-	(72,277,721)	(64,964,246)
50	START UP COSTS-STATE	-	-	(110)	(110)
51	START UP COSTS-STATE-RETAIL	341	-	(6,101)	(5,759)
52	SUPPLEMENTAL PENSION PLAN-STATE	16,487	-	(3,860)	12,628

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

EX 9.1

Entergy Louisiana, LLC
Formula Rate Plan
EX 9 Deferred Income Taxes - State
Electric
For the Test Year Ended December 31, 2023

Line No.	Description	410120: Prov Def	410137:	411120: Prov Def	Total
		Inc Tax-Util Op- State	ProvDefIncTax-Drt UPADIT-State	Inc Tax-Cr-Op Inc-Sta	
53	TAX INT (AVOIDED COST) - STATE	8,598,815	-	(2,422,609)	6,176,206
54	TAXABLE UNBILLED REVENUE-STATE	5,665,000	-	(982,535)	4,682,465
55	TAXES CAPITALIZED - STATE	569	-	(19,000)	(18,430)
56	UNCOLLECT ACCTS RESERVE-STATE	343,475	-	(248,627)	94,848
57	UNFUNDED PENSION EXP-STATE	5,229,169	-	(5,455,220)	(226,051)
58	WARRANTY EXPENSE - STATE	14,343	-	(48,511)	(34,168)
59	WASTE DISPOSAL RESERVE - STATE	-	-	(8,005)	(8,005)
60	WASTE SITE CLEAN UP COSTS - STATE	39,375	-	-	39,375
61	UNITS OF PROPERTY DEDUCTION - STATE	43,531,043	-	(21,020,353)	22,510,690
62	ADIT-NOL C/F TAP-NON-CURRENT - STATE	97,596,974	-	(38,404,913)	59,192,062
63	ADIT-CONTRIB C/F TAP-ST-NON-CURRENT	99,166	-	(472,219)	(373,053)
64	MISC INTANGIBLE PLANT - STATE	1,067	-	(20,386)	(19,319)
65	CONTRACT TERMINATION COSTS-STATE	15,130	-	-	15,130
66	RESTRICTED STOCK AWARDS - STATE	28,209	-	(33,495)	(5,286)
67	RESTRUCTURING BASIS STEPUP – STATE	1,985,109	-	(0)	1,985,109
68	BUSINESS DEVELOPMENT - STATE	9,141	-	(60,744)	(51,603)
69	MISC CAP COSTS - STATE	421,494	-	-	421,494
70	NUCLEAR PLNT DEPREC-STATE-RETAIL	344,969	-	(7,913)	337,056
71	UNITS OF PROPERTY - TRANSMISSION - STATE	3,808,300	-	(3,742,035)	66,265
72	NUCLEAR DECOM LIABILITY - STATE	6,015,886	-	(499,822)	5,516,064
73	W3 BUY BACK - STATE	5,384,886	-	(4,715,096)	669,790
74	W/O PLANT - STATE	86,357	-	(33,195)	53,162
75	NEW NUCLEAR DEVELOPMENT COSTS/STATE	3,786,612	-	-	3,786,612
76	BASIS STEP UP - STATE	7,681,192	-	-	7,681,192
77	LA ADIT ON DEFERRED FITD	4,000,000	-	-	4,000,000
78	DTSWF3-WF3 NUCLEAR PLANT DEPRECIATION - STATE	1,228,020	-	(183,684)	1,044,336
79	REGULATORY ASSET-LG3 O/U	556,038	-	(506,774)	49,264
80	SECURITIZATION CONT SAVINGS	1,433,423	-	(5,816,478)	(4,383,055)
81	ACQUISITION - STATE	-	-	(5)	(5)
82	NOL C/F-ST NONCUR	32,705,150	-	(423,204)	32,281,946
83	M&S INVENTORY RESERVE-STATE	106,138	-	(23,145)	82,993
84	DEFICIENT ADIT RETAIL – STATE	14,123,493	-	(6,334,612)	7,788,881
85	NOL STATE PROTECTED EXCESS - STATE	-	-	(10,679,467)	(10,679,467)
86	DEFICIENT ADIT AMORTIZATION	-	13,673,056	-	13,673,056
87	Total	599,201,845	13,673,056	(581,034,406)	31,840,495

Entergy Louisiana, LLC
Formula Rate Plan
EX 10 Investment Tax Credit Amortization
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount
1	411430: Itc Amortization	(4,295,919)
2	Total	<u>(4,295,919)</u>

Entergy Louisiana, LLC
Formula Rate Plan
EX 11 Loss from Disposition of Utility Plant
Electric
For the Test Year Ended December 31, 2023

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

Entergy Louisiana, LLC
Formula Rate Plan
EX 12 Interest on Customer Deposits
Electric
For the Test Year Ended December 31, 2023

Line No.	Account and Description	Amount⁽¹⁾
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Notes:

⁽¹⁾ Interest on Customer Deposits is booked in Other Interest Charges and is not applicable for per book income. Interest on Customer Deposits is included as a pro forma adjustment.