

PUBLIC UTILITY COMMISSION OF TEXAS

DOCKET 16705

ENTERGY GULF STATES, INC.

SUMMARY OF TEXAS RETAIL UNBUNDLED RATE BASE - SMALL GENERAL SERVICE

(Thousands of Dollars)

Description	Total SGS	Generation	Transmission	Distribution	Customer Service
Adjusted Plant In Service	58,631	23,943	6,499	17,910	10,279
Adjusted Accumulated Depreciation	(23,189)	(9,611)	(3,177)	(6,523)	(3,878)
Net Plant In Service	35,442	14,333	3,322	11,386	6,401
Construction Work in Progress	0	0	0	0	0
Plant Held for Future Use	153	153	0	0	0
Working Cash Allowance	(362)	(157)	(32)	(111)	(62)
Material and Supplies	808	545	50	138	74
Prepayments	163	85	9	31	38
Fuel Inventory	109	109	0	0	0
Deferred Revenue Requirement	0	0	0	0	0
Accounting Order Deferrals	2,159	2,159	0	0	0
Deferred Sales Tax - Coal Cars	2	2	0	0	0
DOE Decommissioning & Decontamination Fee	3	3	0	0	0
Unamortized Cost Savings Expenditures	0	0	0	0	0
Misc Operating Provision Reserve	0	0	0	0	0
Deferred Federal Income Tax	(7,449)	(3,223)	(666)	(2,281)	(1,280)
Accum Deferred ITC Pre-1971	(10)	(4)	(1)	(3)	(2)
Customer Deposits	(200)	(87)	(18)	(61)	(34)
Property Insurance Reserve	(302)	(124)	(33)	(92)	(53)
Injuries & Damages Reserve	(73)	(20)	(3)	(13)	(36)
Power Plant Inventory Adjustment	(348)	(348)	0	0	0
Coal Car Maintenance Reserve	(23)	(23)	0	0	0
Contractor Retainage	(5)	(2)	(1)	(1)	(1)
Refueling Outage Accrual	(28)	(28)	0	0	0
Customer Advances for Construction	(0)	(0)	(0)	(0)	(0)
Deferred Financing Costs	(521)	(521)	0	0	0
Unamortized Gain on Neches 7	(143)	(143)	0	0	0
Deferred State Income Taxes	0	0	0	0	0
Sub-total	(6,068)	(1,624)	(695)	(2,394)	(1,355)
Total Rate Base	29,374	12,709	2,627	8,993	5,045
Rate of Return	0.098910	0.098910	0.098910	0.098910	0.098910
RETURN ON RATE BASE	2,905	1,257	260	889	499



PUBLIC UTILITY COMMISSION OF TEXAS
DOCKET 16705
ENTERGY GULF STATES, INC.
SUMMARY OF TEXAS RETAIL UNBUNDLED COST OF SERVICE - SMALL GENERAL SERVICE

Description	Total SGS	Generation	Transmission	Distribution	Customer Service
Eligible Fuel & Purch Power	3,194	3,194	0	0	0
Non-Eligible Fuel & Purch Power	107	107	0	0	0
Operating and Maintenance	3,006	381	165	698	1,762
Decommissioning Expense	65	65	0	0	0
Depreciation Expense	1,538	622	111	463	342
Amortization	23	23	0	0	0
Interest on Customer Deposits	33	0	0	0	33
Taxes Other Than State Income Tax	756	332	60	184	180
State Income Taxes	0	0	0	0	0
Federal Income Taxes	595	330	69	115	81
Return on Invested Capital (Return on Rate Base)	2,905	1,257	260	889	499
Gains From Disposition of Allowance	0	0	0	0	0
TOTAL REVENUE REQUIREMENT	12,223	6,311	666	2,350	2,896
	100.00%	51.63%	5.45%	19.23%	23.69%
Fixed Fuel Factor Revenue	2,841	2,841	0	0	0
Non Fixed Fuel Factor Revenue	353	353	0	0	0
Other Revenues	367	146	(13)	204	30
BASE RATE REVENUE	8,661	2,971	679	2,146	2,866
	100.00%	34.30%	7.84%	24.77%	33.09%



PUBLIC UTILITY COMMISSION OF TEXAS
DOCKET 16705
ENTERGY GULF STATES, INC.
SUMMARY OF TEXAS RETAIL UNBUNDLED RATE BASE - GENERAL SERVICE
(Thousands of Dollars)

Description	Total GS	Generation	Transmission	Distribution	Customer Service
Adjusted Plant In Service	555,379	279,419	75,810	179,261	20,889
Adjusted Accumulated Depreciation	(223,286)	(112,140)	(37,060)	(66,165)	(7,921)
Net Plant In Service	332,092	167,279	38,749	113,096	12,968
Construction Work in Progress	0	0	0	0	0
Plant Held for Future Use	1,786	1,781	5	0	0
Working Cash Allowance	(3,438)	(1,832)	(378)	(1,102)	(126)
Material and Supplies	8,482	6,352	589	1,384	157
Prepayments	1,555	1,088	105	309	52
Fuel Inventory	1,551	1,551	0	0	0
Deferred Revenue Requirement	0	0	0	0	0
Accounting Order Deferrals	25,182	25,182	0	0	0
Deferred Sales Tax - Coal Cars	23	23	0	0	0
DOE Decommissioning & Decontamination Fee	40	40	0	0	0
Unamortized Cost Savings Expenditures	0	0	0	0	0
Misc Operating Provision Reserve	3	2	0	1	0
Deferred Federal Income Tax	(70,680)	(37,660)	(7,772)	(22,653)	(2,595)
Accum Deferred ITC Pre-1971	(97)	(51)	(11)	(31)	(4)
Customer Deposits	(1,899)	(1,012)	(209)	(609)	(70)
Property Insurance Reserve	(2,866)	(1,446)	(390)	(922)	(107)
Injuries & Damages Reserve	(458)	(246)	(36)	(134)	(41)
Power Plant Inventory Adjustment	(4,054)	(4,054)	0	0	0
Coal Car Maintenance Reserve	(330)	(330)	0	0	0
Contractor Retainage	(46)	(23)	(6)	(15)	(2)
Refueling Outage Accrual	(390)	(390)	0	0	0
Customer Advances for Construction	(4)	(2)	(0)	(1)	(0)
Deferred Financing Costs	(6,081)	(6,081)	0	0	0
Unamortized Gain on Neches 7	(1,670)	(1,670)	0	0	0
Deferred State Income Taxes	0	0	0	0	0
Sub-total	(53,392)	(18,780)	(8,103)	(23,773)	(2,736)
Total Rate Base	278,700	148,499	30,646	89,324	10,232
Rate of Return	0.098910	0.098910	0.098910	0.098910	0.098910
RETURN ON RATE BASE	27,566	14,688	3,031	8,835	1,012



PUBLIC UTILITY COMMISSION OF TEXAS
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ENTERGY GULF STATES, INC.
SUMMARY OF TEXAS RETAIL UNBUNDLED COST OF SERVICE - GENERAL SERVICE

Description	Total GS	Generation	Transmission	Distribution	Customer Service
Eligible Fuel & Purch Power	45,260	45,260	0	0	0
Non-Eligible Fuel & Purch Power	1,304	1,304	0	0	0
Operating and Maintenance	16,238	5,305	1,925	7,179	1,828
Decommissioning Expense	762	762	0	0	0
Depreciation Expense	13,857	7,262	1,300	4,672	623
Amortization	270	270	0	0	0
Interest on Customer Deposits	23	0	0	0	23
Taxes Other Than State Income Tax	6,928	4,100	702	1,849	276
State Income Taxes	0	0	0	0	0
Federal Income Taxes	5,964	3,850	809	1,154	151
Return on Invested Capital (Return on Rate Base)	27,566	14,688	3,031	8,835	1,012
Gains From Disposition of Allowance	0	0	0	0	0
TOTAL REVENUE REQUIREMENT	118,172	82,802	7,767	23,690	3,913
	100.00%	70.07%	6.57%	20.05%	3.31%
Fixed Fuel Factor Revenue	40,253	40,253	0	0	0
Non Fixed Fuel Factor Revenue	5,007	5,007	0	0	0
Other Revenues	3,699	1,717	(156)	2,101	38
BASE RATE REVENUE	69,213	35,825	7,924	21,589	3,875
	100.00%	51.76%	11.45%	31.19%	5.60%



PUBLIC UTILITY COMMISSION OF TEXAS
DOCKET 16705
ENTERGY GULF STATES, INC.
SUMMARY OF TEXAS RETAIL UNBUNDLED RATE BASE - LARGE GENERAL SERVICE
(Thousands of Dollars)

Description	Total LGS	Generation	Transmission	Distribution	Customer Service
Adjusted Plant In Service	131,113	77,777	21,090	30,443	1,802
Adjusted Accumulated Depreciation	(53,769)	(31,208)	(10,309)	(11,588)	(663)
Net Plant In Service	77,344	46,569	10,781	18,854	1,140
Construction Work in Progress	0	0	0	0	0
Plant Held for Future Use	497	495	1	0	0
Working Cash Allowance	(811)	(511)	(105)	(184)	(11)
Material and Supplies	2,179	1,767	164	235	14
Prepayments	425	339	29	53	4
Fuel Inventory	542	542	0	0	0
Deferred Revenue Requirement	0	0	0	0	0
Accounting Order Deferrals	7,004	7,004	0	0	0
Deferred Sales Tax - Coal Cars	8	8	0	0	0
DOE Decommissioning & Decontamination Fee	11	11	0	0	0
Unamortized Cost Savings Expenditures	0	0	0	0	0
Misc Operating Provision Reserve	1	0	0	0	0
Deferred Federal Income Tax	(16,669)	(10,502)	(2,162)	(3,777)	(228)
Accum Deferred ITC Pre-1971	(23)	(14)	(3)	(5)	(0)
Customer Deposits	(448)	(282)	(58)	(101)	(6)
Property Insurance Reserve	(677)	(403)	(108)	(157)	(9)
Injuries & Damages Reserve	(109)	(71)	(10)	(24)	(4)
Power Plant Inventory Adjustment	(1,127)	(1,127)	0	0	0
Coal Car Maintenance Reserve	(116)	(116)	0	0	0
Contractor Retainage	(11)	(7)	(2)	(3)	(0)
Refueling Outage Accrual	(137)	(137)	0	0	0
Customer Advances for Construction	(1)	(1)	(0)	(0)	(0)
Deferred Financing Costs	(1,691)	(1,691)	0	0	0
Unamortized Gain on Neches 7	(464)	(464)	0	0	0
Deferred State Income Taxes	0	0	0	0	0
Sub-total	(11,617)	(5,159)	(2,255)	(3,962)	(241)
Total Rate Base	65,727	41,410	8,526	14,893	899
Rate of Return	0.098910	0.098910	0.098910	0.098910	0.098910
RETURN ON RATE BASE	6,501	4,096	843	1,473	89



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ENTERGY GULF STATES, INC.
SUMMARY OF TEXAS RETAIL UNBUNDLED COST OF SERVICE - LARGE GENERAL SERVICE

Description	Total LGS	Generation	Transmission	Distribution	Customer Service
Eligible Fuel & Purch Power	15,823	15,823	0	0	0
Non-Eligible Fuel & Purch Power	386	386	0	0	0
Operating and Maintenance	3,588	1,650	537	1,292	109
Decommissioning Expense	212	212	0	0	0
Depreciation Expense	3,243	2,025	362	812	45
Amortization	75	75	0	0	0
Interest on Customer Deposits	0	0	0	0	0
Taxes Other Than State Income Tax	1,765	1,230	196	317	22
State Income Taxes	0	0	0	0	0
Federal Income Taxes	1,511	1,073	225	203	9
Return on Invested Capital (Return on Rate Base)	6,501	4,096	843	1,473	89
Gains From Disposition of Allowance	0	0	0	0	0
TOTAL REVENUE REQUIREMENT	33,104	26,570	2,163	4,096	275
	100.00%	80.26%	6.53%	12.37%	0.83%
Fixed Fuel Factor Revenue	14,073	14,073	0	0	0
Non Fixed Fuel Factor Revenue	1,751	1,751	0	0	0
Other Revenues	846	481	(43)	406	3
BASE RATE REVENUE	16,434	10,265	2,206	3,690	272
	100.00%	62.46%	13.42%	22.46%	1.66%



PUBLIC UTILITY COMMISSION OF TEXAS

DOCKET 16705

ENTERGY GULF STATES, INC.

SUMMARY OF TEXAS RETAIL UNBUNDLED RATE BASE - LARGE POWER AND HIGH LOAD FACTOR

(Thousands of Dollars)

Description	Total LPS & HLFS	Generation	Transmission	Distribution	Customer Service
Adjusted Plant In Service	560,877	427,732	115,937	11,020	6,189
Adjusted Accumulated Depreciation	(235,032)	(171,593)	(56,661)	(4,529)	(2,250)
Net Plant In Service	325,845	256,139	59,276	6,491	3,939
Construction Work in Progress	0	0	0	0	0
Plant Held for Future Use	2,729	2,722	7	0	0
Working Cash Allowance	(3,494)	(2,815)	(578)	(63)	(38)
Material and Supplies	10,736	9,707	900	85	45
Prepayments	2,276	2,074	162	21	19
Fuel Inventory	3,641	3,641	0	0	0
Deferred Revenue Requirement	0	0	0	0	0
Accounting Order Deferrals	38,483	38,483	0	0	0
Deferred Sales Tax - Coal Cars	54	54	0	0	0
DOE Decommissioning & Decontamination Fee	60	60	0	0	0
Unamortized Cost Savings Expenditures	0	0	0	0	0
Misc Operating Provision Reserve	3	2	1	0	0
Deferred Federal Income Tax	(71,842)	(57,866)	(11,888)	(1,301)	(787)
Accum Deferred ITC Pre-1971	(98)	(79)	(16)	(2)	(1)
Customer Deposits	(1,930)	(1,555)	(319)	(35)	(21)
Property Insurance Reserve	(2,899)	(2,214)	(596)	(57)	(32)
Injuries & Damages Reserve	(498)	(409)	(60)	(9)	(20)
Power Plant Inventory Adjustment	(6,195)	(6,195)	0	0	0
Coal Car Maintenance Reserve	(776)	(776)	0	0	0
Contractor Retainage	(47)	(36)	(10)	(1)	(0)
Refueling Outage Accrual	(917)	(917)	0	0	0
Customer Advances for Construction	(4)	(3)	(1)	(0)	(0)
Deferred Financing Costs	(9,293)	(9,293)	0	0	0
Unamortized Gain on Neches 7	(2,552)	(2,552)	0	0	0
Deferred State Income Taxes	0	0	0	0	0
Sub-total	(42,562)	(27,966)	(12,399)	(1,362)	(836)
Total Rate Base	283,283	228,173	46,877	5,130	3,103
Rate of Return	0.098910	0.098910	0.098910	0.098910	0.098910
RETURN ON RATE BASE	28,019	22,569	4,637	507	307



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ENTERGY GULF STATES, INC.

SUMMARY OF TEXAS RETAIL UNBUNDLED RATE BASE - LARGE POWER AND HIGH LOAD FACTOR

Description	Total LPS & HLFS	Generation	Transmission	Distribution	Customer Service
Eligible Fuel & Purch Power	106,278	106,278	0	0	0
Non-Eligible Fuel & Purch Power	2,260	2,260	0	0	0
Operating and Maintenance	14,350	10,104	2,964	534	748
Decommissioning Expense	1,165	1,165	0	0	0
Depreciation Expense	13,617	11,153	1,991	313	161
Amortization	413	413	0	0	0
Interest on Customer Deposits	0	0	0	0	0
Taxes Other Than State Income Tax	8,587	7,292	1,079	120	96
State Income Taxes	0	0	0	0	0
Federal Income Taxes	7,366	5,909	1,235	190	32
Return on Invested Capital (Return on Rate Base)	28,019	22,569	4,637	507	307
Gains From Disposition of Allowance	0	0	0	0	0
TOTAL REVENUE REQUIREMENT	182,054	167,142	11,905	1,664	1,343
	100.00%	91.81%	6.54%	0.91%	0.74%
Fixed Fuel Factor Revenue	94,521	94,521	0	0	0
Non Fixed Fuel Factor Revenue	11,757	11,757	0	0	0
Other Revenues	2,641	2,666	(239)	201	13
BASE RATE REVENUE	73,135	58,198	12,144	1,464	1,329
	100.00%	79.58%	16.60%	2.00%	1.82%



PUBLIC UTILITY COMMISSION OF TEXAS

DOCKET 16705

ENTERGY GULF STATES, INC.

SUMMARY OF TEXAS RETAIL UNBUNDLED RATE - STREET AND AREA LIGHTING

(Thousands of Dollars)

Description	al G	Generation	Transmission	Distribution	Customer Service
Adjusted Plant In Service	.854	4,969	1,345	30,476	65
Adjusted Accumulated Depreciation	.757)	(1,993)	(658)	(15,088)	(18)
Net Plant In Service	096	2,976	687	15,387	46
Construction Work in Progress	0	0	0	0	0
Plant Held for Future Use	32	32	0	0	0
Working Cash Allowance	190)	(33)	(7)	(150)	(0)
Material and Supplies	159	113	10	236	0
Prepayments	82	24	2	54	2
Fuel Inventory	44	44	0	0	0
Deferred Revenue Requirement	0	0	0	0	0
Accounting Order Deferrals	47	447	0	0	0
Deferred Sales Tax - Coal Cars	1	1	0	0	0
DOE Decommissioning & Decontamination Fee	1	1	0	0	0
Unamortized Cost Savings Expenditures	0	0	0	0	0
Misc Operating Provision Reserve	0	0	0	0	0
Deferred Federal Income Tax	06)	(672)	(138)	(3,087)	(9)
Accum Deferred ITC Pre-1971	(5)	(1)	(0)	(4)	(0)
Customer Deposits	15)	(18)	(4)	(83)	(0)
Property Insurance Reserve	90)	(26)	(7)	(157)	(0)
Injuries & Damages Reserve	8)	(5)	(1)	(20)	(3)
Power Plant Inventory Adjustment	72)	(72)	0	0	0
Coal Car Maintenance Reserve	9)	(9)	0	0	0
Contractor Retainage	(3)	(0)	(0)	(3)	(0)
Refueling Outage Accrual	1)	(11)	0	0	0
Customer Advances for Construction	(0)	(0)	(0)	(0)	(0)
Deferred Financing Costs	8)	(108)	0	0	0
Unamortized Gain on Neches 7	0)	(30)	0	0	0
Deferred State Income Taxes	0	0	0	0	0
Sub-total	3)	(324)	(144)	(3,214)	(11)
Total Rate Base	4	2,651	544	12,173	36
Rate of Return	0.0	0.098910	0.098910	0.098910	0.098910
RETURN ON RATE BASE	1	262	54	1,204	4



10



PUBLIC UTILITY COMMISSION OF TEXAS
DOCKET 16705
ENTERGY GULF STATES, INC.
SUMMARY OF TEXAS RETAIL UNBUNDLED COST OF SERVICE - STREET AND AREA LIGHTING

Description	Total \$TLG	Generation	Transmission	Distribution	Customer Service
Eligible Fuel & Purch Power	1,280	1,280	0	0	0
Non-Eligible Fuel & Purch Power	27	27	0	0	0
Operating and Maintenance	1,249	102	34	1,009	104
Decommissioning Expense	14	14	0	0	0
Depreciation Expense	1,480	130	23	1,321	6
Amortization	5	5	0	0	0
Interest on Customer Deposits	3	0	0	0	3
Taxes Other Than State Income Tax	419	86	12	315	7
State Income Taxes	0	0	0	0	0
Federal Income Taxes	439	69	14	355	1
Return on Invested Capital (Return on Rate Base	1,524	262	54	1,204	4
Gains From Disposition of Allowance	0	0	0	0	0
TOTAL REVENUE REQUIREMENT	6,438	1,973	138	4,204	123
	100.00%	30.65%	2.14%	65.30%	1.91%
Fixed Fuel Factor Revenue	1,138	1,138	0	0	0
Non Fixed Fuel Factor Revenue	142	142	0	0	0
Other Revenues	144	31	(3)	114	1
BASE RATE REVENUE	5,015	663	140	4,090	122
	100.00%	13.22%	2.80%	81.55%	2.43%

7

