

ENTERGY GULF STATES, INC.  
PUBLIC UTILITY COMMISSION OF TEXAS  
Docket No. 22356

Response of: Entergy Gulf States, Inc.  
to the Thirty Ninth Set of Data Requests  
of Requesting Party: Cities

Prepared By:Dorothy Duncan  
Sponsoring Witness:David Wright  
Beginning Sequence No.  
Ending Sequence No.

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Question No.: CITIES 39-7

Part No.:

Addendum:

Question:

Identify all monies, spare parts, nuclear fuel and all tangible assets or credits received by Entergy/EGSI/EOI/ENI/EPMC or other Entergy affiliated entity from Cajun in the settlement of the various lawsuits and claims settled in 1997. Show the dollar amounts; quantities of tangible material, goods, fuels; the disposition; and identification of what any monies relate to.

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Response:

See attachment.



Entergy Corporation

462

1997

Z SPA - 011

Month of December Journal Entry Number

Summary Description

SPECIAL JOURNAL

SPECIAL JOURNAL

To record settlement of all litigation in regards to the EGS settlement with Cajun Electric Power Cooperative

Per Detail Attached

*Shelia M. Johnson*  
Prepared By

*[Signature]*  
Reviewed By

1/6/98 18:25:52

Z SPA 011 12/31/97

# Entergy Corporation Journal Totals Report

## SPECIAL JOURNAL

Sub Journal ID	Description	Last Modified By	Debit	Credit	Difference
001	CEPCO-CTOC	smason	151,364,515.00	151,364,515.00	0.00
002	CEPCO-PLANT	smason	14,583,738.00	14,583,738.00	0.00
003	CEPCO/SMEPA	smason	2,812,387.00	2,812,387.00	0.00
004	CEPCO-NON-PAYMENT	smason	562,329,702.00	562,329,702.00	0.00
005	CEPCO NON-PAYMENT	smason	194,023,487.80	194,023,487.80	0.00
006	CEPCO NON-PAYMENT	smason	194,023,487.80	194,023,487.80	0.00
007	CAJUN'S NUCLEAR FUEL	smason	29,630,027.61	29,630,027.61	0.00
008	CAJUN DECOMMISSIONING	smason	132,000,000.00	132,000,000.00	0.00
009	ELI TRANS	smason	316,806.00	316,806.00	0.00
010	ENI TRANSMISSION	smason	1,664.07	1,664.07	0.00
011	EAI TRANSMISSION	smason	6,093.89	6,093.89	0.00
012	EMI TRANSMISSION	smason	3,570.39	3,570.39	0.00
013	EGSI TRANSMISSION	smason	9,156.70	9,156.70	0.00
Total Journal			1,281,104,636.26	1,281,104,636.26	0.00

1/6/98 18:25:53  
Source: MJ

# Entergy Corporation Journal Detail Report

Z SPA 011 12/31/97  
Sub-Journal ID: 001

Page 1 of 13

## SPECIAL JOURNAL

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	Org	Proj	Func	Tran Dt	Orig Jnl	Orig Seq	Amt Type	Debite	Credits
100	G	CTOC Charge		253U31				E LA				12/30/97			USD	151,364,515.00	
200	G	Receivable/CTOC		142U01				E LA				12/30/97			USD		144,064,515.00
300	G	Transmission Service Revenue		449U02		762		E LA				12/30/97			USD		7,300,000.00
Total Sub-Journal																151,364,515.00	151,364,515.00

Explanation To reverse both the CTOC receivable from Cajun and the provision for CTOC revenue uncollectability with a revenue impact for the \$7.3 million paid by Cajun in 1990 and used to reduce the receivable.

# Entergy Corporation Journal Detail Report

1/6/98 18:25:53  
Source: MJ

SPECIAL JOURNAL

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	Org Chg	Proj	Func	Tran Dt	Orig Jnl	Orig Seq	Amt Type	Debits	Credits
100	G	Transmission Lines	TLA	101				E	LA			12/30/97			USD	14,583,738.00	
200	G	Transmission Lines	TLA	108		803		E	LA			12/30/97			USD		6,334,057.00
300	G	Transmission Lines	TLA	449U02		762		E	LA			12/30/97			USD		8,249,681.00
Total Sub-Journal																14,583,738.00	14,583,738.00

Explanation To record the NBV of Transmission Lines 745 & 746 which was received as part of the litigation settlement by reversing the reserve.

1/6/98 18:25:53  
Source: MJ

Entergy Corporation  
Journal Detail Report

Z SPA 011 12/31/97  
Sub-Journal ID: 003

SPECIAL JOURNAL

Page 3 of 13

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	Org Chg	Proj	Func	Tran Dt	Orig Jnl	Orig Seq	Amt Type	Debits	Credits
100	G	CEPCO/SMEPA		253U37				E	LA			12/30/97			USD	2,812,387.00	
200	G	CEPCO/SMEPA		142U02				E	LA			12/30/97			USD		2,812,387.00
Total Sub-Journal																2,812,387.00	2,812,387.00

Explanation To reverse both the CEPCO/SMEPA receivable and the offsetting provision for uncollectability in connection with the settlement of the Cajun litigation.

1/6/98 18:25:53  
Source: MJ

# Entergy Corporation Journal Detail Report

Z SPA 011 12/31/97  
Sub-Journal ID: 004

SPECIAL JOURNAL

Page 4 of 13

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	Org Chg	Proj	Func	Tran Dt	Orig Jnl	Orig Seq	Amt Type	Debits	Credits
400	E	Big Cajun Payments	RBS	143U19				E	LA			12/31/97			USD	94,468,952.00	
500	E	River Bend Power Sales	RBS	143		984	DPYT	E	LA			12/31/97			USD	109,572,623.00	
650	E	Materials and Supplies	RBS	1541			GINV	E	LA			12/31/97			USD	16,896,754.00	
800	E	Cajun Non-Payment	RBS	253		984	NNPY	E	LA			12/31/97			USD	29,166,271.00	
850	E		RBS	174U05		984		E	LA			12/31/97			USD	310,318,520.00	
875	E		RBS	174U03		984		E	LA			12/31/97			USD	132,577,466.09	
1000	E	Cajun Non-Payment	RBS	143		984	NNPY	E	LA			12/31/97			USD	1,906,582.00	
1050	E	Cajun Non-Payment	RBS	143		984	MGRK	E	LA			12/31/97			USD	240,453.00	
1100	E	Big Cajun Replcmnt Power	RBS	143			IREPP	E	LA			12/31/97			USD	31,830,663.00	
1200	E	BC Payments to Court	RBS	143		984	NNPY	E	LA			12/31/97			USD	19,591,902.00	
1300	E	Interest and Dividend	RBS	419		984		E	LA			12/31/97			USD	67,770,697.91	
1400	E	Uncollectible Accounts	RBS	904		990	NNPY	E	LA			12/31/97			USD		
Total Sub-Journal																562,329,702.00	562,329,702.00

Explanation To reverse all amounts related to the Cajun Non-Payment of O&M costs related to RB, the payments for Big Cajun power in the registry of the Court, the credit balance in the receivable related to RB power sales and receipts f/nuclear fuel & M&S invty in connection with the settlement of the Cajun litigation.

1/6/98 18:25:53  
Source: MJ

# Entergy Corporation Journal Detail Report

Z SPA 011 12/31/97  
Sub-Journal ID: 005

SPECIAL JOURNAL

Page 5 of 13

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	St	Org Chg	Proj	Func	Tran Dt	Orig Jnl	Orig Seq	Amt Type	Debits	Credits
100	G	BC Payments to Court	RBS	23495				E	LA				12/31/97			USD	31,830,663.00	
200	G	BC Payments to Court	RBS	143U23		984		E	LA				12/31/97			USD		31,830,663.00
300	G	Cash Receipt	RBS	23495				E	LA				12/31/97			USD		102,298,508.00
400	G	Cash Receipt	RBS	143		984	NNPY	E	LA				12/31/97			USD	102,298,508.00	
500	G		RBS	904		990	NNPY	E	LA				12/31/97			USD	59,894,316.80	
600	G		RBS	23495				E	LA				12/31/97			USD		59,894,316.80
Total Sub-Journal																	194,023,487.80	194,023,487.80

Explanation To reclass the payments on EGS books for Big Cajun power in the registry of the Court and the cash receipt for the Cajun settlement to EOI books.



1/6/98 18:25:53  
Source: MJ

# Entergy Corporation Journal Detail Report

Z SPA 011 12/31/97  
Sub-Journal ID: 006

SPECIAL JOURNAL

Page 6 of 13

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	Org Chg	Proj	Func	Tran Dt	Orig Jnl	Orig Seq	Am't Type	Debits	Credits
100	E	BC Payments to Court	RBS	143		984		E	LA			12/31/97			USD	31,830,663.00	
200	E	BC Payments to Court	RBS	23495				E	LA			12/31/97			USD		31,830,663.00
300	E	Cash Receipt	RBS	143		984	NNPY	E	LA			12/31/97			USD		102,298,508.00
400	E	Cash Receipt	RBS	23495				E	LA			12/31/97			USD	102,298,508.00	
500	E		RBS	904		990	NNPY	E	LA			12/31/97			USD		59,894,316.80
600	E		RBS	23495				E	LA			12/31/97			USD	59,894,316.80	
Total Sub-Journal																194,023,487.80	194,023,487.80

Explanation To reclass the payments on ECSI books for Big Cajun power to the registry of the Court and the cash receipt for the settlement to EOI books.

# Entergy Corporation Journal Detail Report

SPECIAL JOURNAL

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	St	Org Chg	Proj	Func	Tran Dt	Orig Jnl	Orig Seq	Amt Type	Debits	Credits
100	G	Nuclear Fuel/Out of Core	RBS	1201NR				E	LA				12/31/97			USD	346,999.66	
200	G	Nuclear Fuel/In Core	RBS	1203NR				E	LA				12/31/97			USD	24,802,512.00	
300	G	Nuclear Fuel/Amort	RBS	1205NR				E	LA				12/31/97			USD		6,348,108.08
400	G	Misc Deferred Debits	RBS	186		984		E	LA				12/31/97			USD		18,801,403.58
500	G	Nuclear Fuel/In Core	RBS	1203NR				E	LA				12/31/97			USD	4,480,515.95	
600	G	Uncollectible Accounts	RBS	904		990	NNPY	E	LA				12/31/97			USD		4,480,515.95
Total Sub-Journal																	29,630,027.61	29,630,027.61

Explanation To transfer Cajun's share of RB fuel paid for by EGSJ to the appropriate nuclear fuel accounts.

1/6/98 18:25:53  
Source: MJ

Entergy Corporation  
Journal Detail Report

Z SPA 011 12/31/97  
Sub-Journal ID: 008

SPECIAL JOURNAL

Page 8 of 13

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	Org Chg	Proj	Func	Tran Dtr	Orig Jnl	Orig Seq	Amt Type	Debits	Credits
100	E	Other Special Funds		128			E	LA				12/31/97			USD	132,000,000.00	
200	E	Other Deferred Credits		253		NNPY	E	LA				12/31/97			USD		132,000,000.00
Total Sub-Journal																132,000,000.00	132,000,000.00

Explanation To record the receipt of \$132 million in cash from RUS for Cajun's 30% share of decommissioning River Bend and the deposit of such amount in a decommissioning trust fund.

1/6/98 18:25:53  
Source: MJ

Entergy Corporation  
Journal Detail Report

Z SPA 011 12/31/97  
Sub-Journal ID: 009

SPECIAL JOURNAL

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	Org Chg	Proj	Func	Tran Dt	Orig Jnl	Orig Seq	Amt Type	Debits	Credits
100	L			253017				E	LA			01/05/98			USD	316,806.00	
200	L			143011				E	LA			01/05/98			USD		316,806.00
Total Sub-Journal																316,806.00	316,806.00

Explanation To reverse both the deferred accounts receivable and the deferred misc. service reserve, as a result of the settlement of the Cajun litigation.

# Entergy Corporation Journal Detail Report

1/6/98 18:25:53  
Source: MJ

## SPECIAL JOURNAL

Line No	LE	Description	Phy Loc	Acct	Org	Ras	Act Line	Prod	Ord	Proj	Func	Tran Dt	Orig Jnl	Orig Seq	Amt Type	Debits	Credits
100	N			253017			E	LA				01/06/98			USD	1,664.07	
200	N			143011			E	LA				01/06/98			USD		1,664.07
Total Sub-Journal																1,664.07	1,664.07

Explanation To reverse both the deferred accounts receivable and the deferred misc. service reserved, as a result of the settlement of the cajun litigation.

# Entergy Corporation Journal Detail Report

1/6/98 18:25:53  
Source: MJ

## SPECIAL JOURNAL

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	Org Chg	Proj	Func	Tran Dt	Orig Jnl	Orig Seq	Amt Type	Debit	Credit
100	A			253017			E	AR				01/06/98			USD	6,093.89	
200	A			143011			E	AR				01/06/98			USD		6,093.89
Total Sub-Journal																6,093.89	6,093.89

Explanation To reverse both the deferred accounts payable and the deferred misc. service reserved, as a result of the settlement of the Cajun litigation.

1/6/98 18:25:53  
Source: MJ

# Entergy Corporation Journal Detail Report

Z SPA 011 12/31/97  
Sub-Journal ID: 012

SPECIAL JOURNAL

Page 12 of 13

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act	Line	Prod	Org Chg	Proj	Func	Trans Dt	Orig Unit	Orig Seq	Amt Type	Debit	Credit
100	M			253017					E	MS			01/06/98			USD	3,570.39	
200	M			143011					E	MS			01/06/98			USD		3,570.39
Total Sub-Journal																	3,570.39	3,570.39

Explanation To reverse both the deferred accounts receivable and the deferred misc. service reserved, as a result of the settlement of the Cajun litigation.

# Entergy Corporation Journal Detail Report

SPECIAL JOURNAL

1/6/98 18:25:53  
Source: MJ

Line No	LE	Description	Phy Loc	Acct	Org	Res	Act Line	Prod	St	Org	Chd	Proj	Func	Tran Dt	Orig Jnl	Orig Sec	Amnt Type	Debit	Credit
100	G			253017				E	TX					01/06/98			USD	9,156.70	
200	G			143011				N	TX					01/06/98			USD		9,156.70
Total Sub-Journal																		9,156.70	9,156.70

Explanation To reverse both the deferred accounts receivable and the deferred misc. service reserved, as a result of the settlement of the Cajun litigation.

Prepared by \_\_\_\_\_

Checked By \_\_\_\_\_