Schedule IV

### Federal Income Taxes

1 RETURN (see instructions)	112,216,494
Lees:	40 707 070
2 Interest Included in Return	48,567,279
3 Amortization of ITC	2,180,386
4 Amortization of DFIT (Excess)	
5 Preferred Dividend Exclusion	
6 Other (Attach detail) Amortizations	
Add:	
7 Depreciation Addback-Perm. Diff.	
8 Business Meals Not Deductible	159,755
9 Other (Attach detail) SFAS 109	5,357,033
10 TAXABLE COMPONENT OF RETURN	66,985,617
11 TAX FACTOR (1/.65)(.35)	X .53846154
12 TOTAL FIT BEFORE ADJUSTMENTS	36.069.179
IS TOTAL FIT DEPONE ADSOGRAPHIS	
Amortization of ITC	30,000,000
	33,033,113
Amortization of ITC 13 a. Nuclear - Unit 1	23,023,033
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2	
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear	2,180,386
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear Amortization of Excess Def. Taxes	
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear Amortization of Excess Def. Taxes 16 a. Protected	
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear    Amortization of Excess Def. Taxes 16 a. Protected 17 b. Unprotected	
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear Amortization of Excess Def. Taxes 16 a. Protected	

<sup>\*</sup>Taxes calculated in accordance with Tax Stipulation Agreement. Return and interest calculated using costs associated with 9.57% rate of return.

Report Year:

Schedule IV **REVISED 4/13/01** 

### Federal Income Taxes

1 RETURN (see instructions)	113,339,091
Less: 2 Interest Included in Return	48,587,279
3 Amortization of ITC	2,180,386
4 Amortization of DFIT (Excess)	2, 100,000
5 Preferred Dividend Exclusion	
6 Other (Attach detail) Amortizations	
O Die (Autor detail) Amortzatione	
Add:	
7 Depreciation Addback-Perm. Diff.	
8 Business Meals Not Deductible	159,755
9 Other (Attach detail) SFAS 109	5,357,033
	·
10 TAXABLE COMPONENT OF RETURN	68,108,214
11 TAX FACTOR (1/.65)(.35)	X .53846154
12 TOTAL FIT BEFORE ADJUSTMENTS	36,673,654
Amortization of ITC	
13 a Nuclear - Unit 1	
14 b. Nuclear - Unit 2	
15 c. Non-nuclear	2,180,386
Amortization of Excess Def. Taxes	
16 a Protected	
17 b. Unprotected	
18 Other	
19 TOTAL FEDERAL INCOME TAXES*	34,493,268

<sup>\*</sup>Taxes calculated in accordance with Tax Stipulation Agreement. Return at 9.67%; interest calculated using costs associated with 9.57% year end rate of return.

113,339,001 (4)

ENTERGY GULF STATES, INC	1980
Company Name	Report Year

	3	ê	g	2	<b>2</b>	€	3	Ê
	Pops &	Total Per Fero Form 1	Advertisents	Commission Approved Teams Antestidion (BHG)	Securitation 39,201(d)	Securification 39.292(c)	Adjustments Postered to Proplementation of SB 7	Adjusted Present (0/6)/(0)-(0)
1 Plant in Service	P 207 L 88	7,294,636,089	4747,787,399	2,545,848,880				2,546,848,690
2 Metror CWIP Asset 3 Metror CWIP Listaldy 4 Accumulated Deprecestron (1)	P 278 L 16 P 218 L 28 G	(3 464 282,005)	(2.318,989,016)	0 (691,563) (1,145,302 889)				0 (691,563) (1 145 302,989)
5 Net Plant an Service		3,629,662,527	2,428,798,363	1,400,854,138	0	0	•	1,400,854,138
6 Construction Work in Progress	•	•	٥	•				•
7 Plant Held for Future Use	•	•	0	0				•
8 Nuclear Fuel Inventory		•	0	0				0 00 200
9 Working Calm Albertice 10 Meterfale and Surples	ı. •	96	9 0	(000 /00/45)				36 256 000
11 Propertients	•	•	• •	7,533,000				7,539,000
12 Fuel Inventory		•	•	000,787,0				9,767,000
13 Accounting Order Deferrals - Unit 1		•	•	•				
14 Accounting Order Deferrals - Unit 2		•	Φ,	0				
15 Accounting Order Deferrate - Unit 3		•	0	0 (				
10 France in Description 17 Other franched Caratal Additions		<b>9</b> 6		000 000				329.000
Deferred Federal Income Touse (2)	Waltous	(1,122 787,533)	(902,719,950)	(220,047,003)				CZO 047, 683
19 Pre 1971 Investment Tax Credits (3)	Page 286-267	(85 E)	(46,938)	(32,615)				(32,818
Customer Deposits	•	•	•	(8,324,000)				(8, 32,4 000)
21 Customer Advances for Construction	•	•	0	(17 000)				(17,000
Property traumance Reserve	•	0	•	(12,570 000)				(12,570,000)
23 Injuries and Demoges Reserve 24 Customer Energy Prepayments	•	•		(2,336,000)				(2,336 000
25 Undeimed Dividends 26 Other Invested Capital Deductions	•	(37,708,450)	(11,808,000)	(25,898 450)				(25 698,450)
27 TOTAL BACKSTED CARGE		2 000 000	304 122 159 1	1 177 678 167	c	•	ě	1 173 678 187

28 X Allowed Rate of Return (3ch VI)

(2) Pages 234, 272-273, 274-275 and 278-277

(3) Amount mobulard in lobal amount on pages 206-267 of Form 1. Total is recorded in i

See Other try

""See Other Invested Deductions Additions Schadule attacher

Report Year:

1999

Schedule VI

### Weighted Average Cost of Capital

### A. Commission Allowed Weighted Average Cost of Capital

Does the Company have a final rate order for a proceeding issued on or after January 1, 1992?

Yes

If no, cost of capital = 9.6%

If yes, provide the capital structure and cost of capital approved in the utility's most recent rate proceeding below:

Docket No: 20150

**Settled Case** 

#### Commission Approved Capital Structure

	(2)	(b) Percent of	(c)	(d) Weighted
	Balance	Total	Cost	Cost
Common Equity	1,676,709,924	46.49%	10.95%	5.09%
Preferred Stock	238,228,204	6.60%	8.38%	0.55%
Preferred Trust Securities	82,095,643	2.28%	9.07%	0.21%
Long-Term Debt Short-Term Debt	1,609,966,767	44.63%	8.55%	3.82%
Total	3,607,000,538	100.00%		9.67%
if the Commission adopted a range	, indicate the range here:	% to	%	

### B. Actual Capital Structure - End of Report Year

### **Actual Weighted Average Cost of Capital** December 31, 1999 (Current Report Year)

	(a)	(b) Percent of	(c)	(d) Weighted
	Balance	Total	Cost	Cost
Common Equity	1,502,299,788	44.76%	10.95%	4.90%
Preferred Stock	203,761,784	6.07%	8.69%	0.53%
Preferred Trust Securities	82,186,283	2.45%	9.07%	0.22%
Long-Term Debt Short-Term Debt	1,568,287,759	48.72%	8.39%	3.92%
Total	3,356,535,614	100.00%		9.57%

Report Year:

Company Name: ENTERGY GULF STATES, INC.

1999

Schedule VII

### **Depreciation Redirection**

1) H	las the utility elec	cted to redirect all	or part of its	depreciation expense	relating to trans	ımission and
distri	ibution assets to	its net generation	plant assets	pursuant to PURA Se	ction 39.256?	Yes

### 2) If the enswer to #1 is yes, provide the following information:

a) Current year	·	Total Texas Jurisdictional	Amount Redirected to Generation Assets
	Transmission depreciation expense	5,402,549	5,402,549
	Distribution depreciation expense	18,517,948	18,517,948
	TOTAL	23,920,497	23,920,497

b) Cumulative amount of depreciation expense redirected to generation assets:

Transmission 10,623,002 Distribution 36,477,827

c) Provide all journal entries necessary to reflect the current year's redirection of transmission and distribution depreciation expense to generation assets

ACCT NO	DESCRIPTION	OR	CR
182.2	Regulatory Asset - Dist	47,100,829	
253	Regulatory Credit - Gen		47,100,829
190	ADIT	16,485,291	
283	ADIT		16,485,291

Exhibit JDW-4 2005 TTC Cost Case Page 14 of 86

Company Name: ENTERGY GULF STATES, INC.

Report Year: 1999 Schedule VIII

**Journal Entries** 

Provide all journal entries, if any, that will be recorded on the Company's books to apply the excess earnings determined on Schedule I to the net book value of generation assets pursuant to §39.254 of PURA and indicate the year in which each entry will be recorded.

A company of the comp				
Acct No	Description	Dr.	Cr.	Year
* The state of the				

Exhibit JDW-4 2005 TTC Cost Case Page 15 of 86

6' HAY -7 FH 3: 26

# ANNUAL REPORT PURSUANT TO §39.257 OF THE PUBLIC UTILITY REGULATORY ACT

י ווווים נוביווו

**OF** 

25806

# ENTERGY GULF STATES, INC.

# TO THE

# PUBLIC UTILITY COMMISSION OF TEXAS

# FOR THE

Twelve Months Ending December 31, 2000



Check one:

This is an original submission [ ]
This is a revised submission [ X ]

Date of submission May 9, 2001

REPORT YEAR:

COMPANY NAME: ENTERGY GULF STATES, INC.

SCHEDULE I **REVISED 4/13/0** 

# **DETERMINATION OF EXCESS EARNINGS**

1	Annual Revenues (As Adjusted)		474,105,337	Sch II
2	Annual Costs (As Adjusted)	•	359,420,245	Sch III
3	Allowed Return		125,429,702	Sch V
4	Excess Return (Deficit) (Line 1 minus lines 2 & 3)	•	(10,744,611)	

<sup>\*</sup>Revised in accordance with Tax Stipulation Agreement.

Schedule II		ε	Adjusted Physical 0.68	458,678,100 0 0 17,227,227	474,105,357
8		8	Advantage Related to Explanate data of 2007		0
		8	Bab-Total (4)-(4)-(4)-(4)-(4)	456,678,100 0 0 0 0 17,227,233	474,105,337
		8	Revenue Impublican SE COTIGO	8,288,671	8,288,971
		z	Terreton Charges 86 922		0
	•	3	1008 86.008 70088		0
	Annual Revenue Report Year	€	Portugal Poster MASS		0
		3	25 % 25 %	463,567,048 38,168,076	522,725,124
		1	A Particular of the Particular	448,580,128 405,600,046 0 34,148,076	998,551,480
		8	Adustratis	515,865,\$16 686,\$10,\$13 167,028,898 121,135,692	1,472,340,817
ENTERGY GLLF STATES, INC. 2000		\$	Total Par Feet Form 1	200,464,945 1,101,877,881 200,107,002 1,002,002	2470,882,407 1,472,340,817
ENTERCY G		3	2.5		
Conpany Name Report Year				TOTAL REVENUES 1 Bose 2 Paul 3 PCRE 3 PCRE 4 Off System Sales 5 Other	6 Total Revenues

Report Year:

2000

Schedule II-A

### Revenue Imputation for Special Raise

(1)	(2)	(3)	(4) Total Amount of	(5) Actual System
Hame of Special Rates	Total Number of Customers	Total Actual Base Revenues Recovered	Base Revenues Assuming Standard Tariffs	Benefits (applies to interruptible rates only)
SSTS - Supplemental Short Term Service	12	889,588,976	\$96,085,542	<b>30</b> -
EEDS - Employ. & Econ. Develop. Srv.	30	\$0	\$1,231,266	\$0
IHE - Institutions of Higher Education TOD - Time of Day	130	\$1,864,699 \$430,013	\$2,330,145 \$623,706	\$0 50
100 · Initia di May	Ô	80	\$0	\$0
	0	\$0 \$0	\$0 \$0	\$0 \$0
	ŏ	\$0	\$0	\$0
	0	- <b>\$</b> 0 <b>\$</b> 0	\$0 30	\$0 \$0
	ŏ	<b>\$</b> 0	<b>\$</b> 0	\$0
	Ō	\$0	80	\$0
	0	\$0 \$0	\$0 \$0	\$0 \$0
	Ö	<b>\$</b> 0	<b>\$0</b>	\$0
	0	\$0	\$0	\$0
	0	\$0 \$0	\$0 \$0	\$0 \$0
	0	\$0	. 80	\$0
	0	\$0	30	\$0
	0	\$0 \$0	80 80	\$0 \$0
	0	\$0	\$0	\$0
	0	\$0 \$0	\$0 \$0	80 80
	ŏ	\$0	80	\$0
	0	\$0	\$0	\$0
	0	80 80	\$0 \$0	\$0 \$0
	0	\$0	\$0	\$0
	0	<b>\$</b> 0	\$6	\$0
	0	\$0 \$0	\$0 \$0	\$0 \$0
	0	80	80	\$0
	0	\$0 \$0	\$0 \$0	\$0 \$0
	ŏ	\$0	\$0	\$0
	0	\$0	\$0	\$0
	0	\$0 \$0	\$0 \$0	\$0 \$0
	0	\$0	\$0	80
	0	<b>80</b> <b>80</b>	\$0 \$0	\$0 \$0
	0	\$0	. \$0	\$0
	0	- 80		
TOTAL		\$91,661,687	\$100,170,658	\$0
Revenue imputation.				
Base Revenues at Standard Tanff Col (4)		\$100,170,858		
Less Actual Base Revenues Col (3)		\$91,881,687		
Less Actual System Benefits Col (5)				
Net Revenue imputation		\$8,288,971		

spec
₹

Schedule III REVISED 4/13/01

E	Adjusted Costs (d+(e)	3,665,000 (2,128,522) 67,679,860 903,489 48,879,861 25,326,861 0 24,357,289 180,634,188	359,420,245
3	Adjustments Related to Implementation of SB7		0
9	Texas Juriedicilon (B)-(c)	3,005,000 (2,126,522) 67,679,800 903,490 48,879,861 0 0 24,357,290 180,634,188	324,063,286
<b>3</b>	Adustnents	2,607,856 2,174,442 111,040,378 863,286 68,233,332 62,867,000 (89,696)	
€	Total Per FERC Form 1	6,277,858 47,820 178,720,236 1,797,865 118,213,283	
3	Page # Line #	P. 115 L.6 P. 115 L.6 P. 112 L.36 P. 115 L.13 NA P. 115 L. 21 (Sch III-A)	
		TOTAL EXPENSES 1 Decormissioning Expense (1) 2 Amortization Expense (2) 3 Depreciation Expense (3) 4 Unbrest on Customer Deposits (4) 5 Taxes Other There Income Taxes (5) 6 State Income Taxes 7 Federal Income Taxes 8 Deferred Expenses 9 O&M Servings Tracker 10 Other Expenses 11 Lesser of Report Year Adjusted O&M (Sch III-A) or 1906 Adjusted O&M (Sch III-A)	12 TOTAL ANNUAL COSTS

Decommissioning is not listed as a separate line item in FERC Form I. It is a component of the depreciation expense listed on page 116 (Electric Utility), line 6. Decommisioning is the sum of accounts 403.05, 403.05, 403.07 and 403.06.

(2) Amortization expense is the sum of thes 7, 9, 11 and 12 of page 116 (Electric URIN) of Form I. Texas retail amounts 407.039, 407.341 and 407.UD1. A schedule is attached detailing the amounts recorded in 2000 for each account.

(3) Depreciation is not itsied as a separate line item in FERC Form I. It is a component of the depreciation expense listed on page 115 (Electric UIIIV), line 6. The sum of lines 1 and 3 on this achedule equals depreciation expense shown on page 115, line 6.

(4) Interest on customer deposits is not listed as a separate line liem in FERC Form I. It is a component of the interest accrued fished on page 112, line 38. The interest is recorded in account 237,002.

(5) Schedule attached shouing taxes other than income by item

"Revised in accordance with Tax Stipulation Agreement

Schedule III-A

Company Name: ENTERGY GULF STATES, INC.

Report Year:

2000

# Calculation of Adjusted Report Year Expenses

1	Total Operations & Maintenance Expense	1,753,312,603
2	Adjustments	1,007,586,533
3	Texas Jurisdictional (Line 1 - Line 2)	745,726,070
4	Plus: Factoring not included in O&M	; ·
5	Less: Expenses under 36.062	17,471
6	Fuel expenses under 36.203	565,074,411
7	Purchased Power expenses 36.205	
8	Revenues under Interutility Billing Process 35.004,35.006,35.007	
9	Adjusted Report Year O&M Expense (Line 3 + Line 4 - Line 5 - Line 6 - Line 7 - Line 8)	180,634,188

Report Year:

Company Name: ENTERGY GULF STATES, INC.

Schedule III-B

# Calculation of Adjusted 1996 O&M Expense

1	Total Operations & Maintenance Expense	1,183,455,198
2	Adjustments	712,170,556
3	Texas Jurisdictional (Line 1 - Line 2)	471,284,542
4	Plus: Factoring not included in O&M	
5	Less: Expenses Under 36.062	47,070
6	Fuel expenses under 36.203	284,596,698
· <b>7</b>	Purchased Power expenses 36.205	0
8	Subtotal (Line 3 + Line 4 - Line 5 - Line 6 - Line 7)	186,640,874
9	Percent change in average number of customers (See below)	9.77%
10	O&M adjusted for customer growth (Line 8 * Line 9)	204,871,427
11	Difference between revenues & expenses 35.004,35.006,35.007	
12	Adjusted 1996 O&M (Line 10 + Line 11)	204,871,427

### Calculation of percentage change in average number of utility customers:

13	Average Number of Retail Customers Current Year	346,529
14	Average Number of Retail Customers 1996	315,693
15	% Change Between Current Year and 1996 (Line 13 - Line 14) / Line 14	9.77%

396

Report Year:

2000

Schedule IV **REVISED 4/13/01** 

### Federal Income Taxes

1	RETURN (see instructions) Less:	
2	Interest Included in Return	
_	Amortization of ITC	
4	Amortization of DFIT (Excess)	
5	Preferred Dividend Exclusion	
6	Other (Attach detail)	
	Add:	
7	Depreciation Addback-Perm. Diff.	
_	Business Meals Not Deductible	
9	Other (Attach detail)	
10	TAXABLE COMPONENT OF RETURN	0
11	TAX FACTOR (1/.85)(.35)	X .53848154
12	TOTAL FIT BEFORE ADJUSTMENTS	0
	Amortization of ITC	
13	a. Nuclear - Unit 1	
	b. Nuclear - Unit 2	
15	c. Non-nuclear	0
	Amortization of Excess Def. Taxes	
	a. Protected	
	b. Unprotected	
15	Other	,
19	TOTAL FEDERAL INCOME TAXES	35,326,961
	*Revised to reflect effect of Tax Stipulation Agreement. Tax return on equity and 9.53% return on equity and divided by WP/Schedule IV/A-1 and WP/Schedule IV/A-2)	

WP/Schedule IV/A-I 34,838,053 WP/Schedule IV/A-2 35,815,868 70,653,921 /2 35,326,961

Report Year:

2000

WP/Schedule IV/A-1

### **Federal Income Taxes**

1 RETURN (see instructions)	123,613,760
2 Interest Included in Return	59,277,533
3 Amortization of ITC	2.550.719
4 Amortization of DFIT (Excess)	2,000,110
5 Preferred Dividend Exclusion	
6 Other (Attach detail)	
o com (mach dom)	
Add:	
7 Depreciation Addback-Perm. Diff.	
8 Business Meals Not Deductible	164,838
9 Other (Attach detail)	7,485,944
, , , , , , , , , , , , , , , , , , , ,	
10 TAXABLE COMPONENT OF RETURN	69,436,291
11 TAX FACTOR (1/.65)(.35)	X .53846154
12 TOTAL FIT BEFORE ADJUSTMENTS	37,386,772
	37,386,772
Amortization of ITC	37,388,772
Amortization of ITC 13 a. Nuclear - Unit 1	37,388,772
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2	
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear	37,388,772 2,550,719
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear Amortization of Excess Def. Taxes	
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear Amortization of Excess Def. Taxes 16 a. Protected	
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear Amortization of Excess Def. Taxes 16 a. Protected 17 b. Unprotected	
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear Amortization of Excess Def. Taxes 16 a. Protected	
Amortization of ITC 13 a. Nuclear - Unit 1 14 b. Nuclear - Unit 2 15 c. Non-nuclear Amortization of Excess Def. Taxes 16 a. Protected 17 b. Unprotected	

Taxes Calculated using year end return on equity of 9.53%

Report Year:

2000

WP/Schedule IV/A-2 **REVISED 4/13/01** 

### Federal income Taxes

1 RETURN (see instructions)	125,429,702
Less:	
2 Interest Included in Return	59,277,533
3 Amortization of iTC	. <b>2,550,719</b>
4 Amortization of DFIT (Excess)	
5 Preferred Dividend Exclusion	
6 Other (Attach detail)	
Add:	
7 Depreciation Addback-Perm. Diff.	
8 Business Menis Not Deductible	184,838
9 Other (Attach detail)	7,485,944
10 TAXABLE COMPONENT OF RETURN	71,252,233
11 TAX FACTOR (1/.65)(.35)	X .53846154
12 TOTAL FIT BEFORE ADJUSTMENTS	38,366,587
Amortization of ITC	•
13 a. Nuclear - Unit 1	
14 b. Nuclear - Unit 2	
15 c. Non-nuclear	2.550,719
Amortization of Excess Def. Taxes	2,000,110
16 a. Protected	
17 b. Unprotected	
	•
18 Other	

<sup>\*</sup>Taxes calculated in accordance with Tax Stipulation Agreement. Return at 9.67%; Interest calculated using costs associated with 9.53% year end rate of return.

vested Capital

	3	Ē	£	٤	2	6	9	- 3
	Peel	Total Per Feet Form 1	Advantate	Commission Agreement Tomas Intentition	Securitation \$2000	Securitation Securitation	Adjustments Related to Inglementation of 38 7	Advanted Invested Capital (5-to) (5-to)
1 Plant in Service	P.200. L. 3	7,522,626,499	4,803,816,619	2,628,108,880				2,629,109,000
2 Mirror CMIP Asset 3 Mirror CMIP Lishility 4 Accumulated Depreciation (1)	P. 2001. 18	0.391,673,692.0	(2.480,414,715)	0 0111.250.250				(1,111,250,236)
5 Net Plant in Service		3,831,262,548	2,413,401,904	1,517,860,844	ø	•	•	1,517,850,644
6 Constuction Work in Progress	•			0				•
7 Plant Hold for Future Uses a biochec first inventory	••			<b>0 0</b>				
9 Working Cart Abumnos	• •			(15,007,000)				(15 007,000)
10 identifies and Supplement 11 Propositions	. •			7,539,000				7,539,000
12 Fuel Inventory 13 Accounting Order Defectals - Unit 1	••			9,767,000 0				00/29/3
14 Accounting Order Differrals - Unit 2				•				•
15 Accounting Order Deferrals - Unit 3 16 Phase in Defermit				9 6				• •
17 Offer Invested Capital Additions	1			220,000				329,000
18 Deferred Federal Income 1 mass (2) 19 Pre 1971 Investment Tax Credits (3)	Par. 200-267	(43,776)		(16.242)				(18,242)
20 Customer Deposits		•	•	(8,324,000)				(8,324,000)
21 Customer Advences for Construction								(12.570.000)
23 triping smillers from 22 tripings	•			(2.338,000)				(2.339,000)
24 Customer Energy Propayments				• •				<b>6</b>
28 Other Invested Capted Deductions	;	(36,100,250)		(24.282.250)				(24 252 250)
27 TOTAL INVESTED CAPITAL	•	2,686,384,532	1,428,722,163	1,287,101,388	0	•	0	1297,101,380
(1) The dependent amount total on control to the co	page 200, Bre 18   of 672,810,288.	on page 200, live 16 column c also includes amounts ing of \$72,010,259.	emounts	*	X Allowed Rate of Return (Sch VI)	olem (Sch VI)		*290
(2) Physic 254, 212-273, 274-275 am	and 278-277.			8	Allowed Return			125,429,702
(3) Amount included in total amount on pages 296-367 of Form I. Total is recorded in account 265 2.	on pages 286-267	of form. Total to re	corded in account 25%					
•								

<sup>&</sup>quot;These are the approved amounts as Seted on Schedule KS-LZ siterated

EGSI TTC Cost Cas

Company Name: ENTERGY GLLF STATES, INC. Report Year

<sup>\*\*</sup>See Other Invested Capital Additions achedule atteches

<sup>\*\*</sup>See Other Investod Deductions achievals affected

Report Year:

2000

Schedule VI

### Weighted Average Cost of Capital

### A. Commission Allowed Weighted Average Cost of Capital

Does the Company have a final rate order for a proceeding issued on or after January 1, 1992?

Yes

If no, cost of capital = 9.6%

If yes, provide the capital structure and cost of capital approved in the utility's most recent rate proceeding below:

Docket No: 21050

Final Order Date: Settled Case

### **Commission Approved Capital Structure**

,	(a)	(b) Percent of	(c)	(d) Weighted
•	Balance	Total	Cost	Cost
Common Equity	1,676,709,924	46.49%	10.95%	5.09%
Preferred Stock	238,228,204	6.60%	8.38%	0.55%
Preferred Trust Securities	82,095,643	2.28%	9.07%	0.21%
Long-Term Debt Short-Term Debt	1,609,966,767	44.63%	8.55%	3.82%
Total	3,807,000,538	100.00%		9.67%
If the Commission adopted a range	, indicate the range here:	% to	%	

### B. Actual Capital Structure - End of Report Year

### **Actual Weighted Average Cost of Capital** 31-Dec-00

	(a)	(b) Percent of	(c)	(d) Weighted
	Balance	Total	Cost	Cost
Common Equity	1,574,421,147	43.92%	10.95%	4.81%
Preferred Stock	56,392,321	1.57%	9.48%	0.15%
Preferred Trust Securities	82,246,709	2.29%	9.07%	0.21%
Lang-Term Debt Short-Term Debt	1,872,151,836	52.22%	8.34%	4.38%
Total	3,585,212,013	100,00%		9.53%

Company Name: Report Year:

Company Name: ENTERGY GULF STATES, INC.

2000

Schedule VII

### **Depreciation Redirection**

- 1) Has the utility elected to redirect all or part of its depreciation expense relating to transmission and distribution assets to its net generation plant assets pursuant to PURA Section 39.256? \_\_\_Yes
- 2) If the answer to #1 is yes, provide the following information:

a) Current year	Total Texas <u>Jurisdictional</u>	Amount Redirected to Generation Assets
Transmission depreciation expense	5,244,607	5,244,607
Distribution depreciation expense	20,035,274	20,035,274
TOTAL	25,279,881	25,279,881

b) Cumulative amount of depreciation expense redirected to generation assets:

 Transmission
 15,867,609

 Distribution
 56,513,101

c) Provide all journal entries necessary to reflect the current year's redirection of transmission and distribution depreciation expense to generation assets

ACCT NO	DESCRIPTION	DR	CR
182.2 253	Regulatory Asset (Dist) Regulatory Credit (Gen)	25,279,881	25,279,881
190 283	ADIT - Gen ADIT - Dist	8,847,958	8,847,958

Exhibit JDW-4 2005 TTC Cost Case Page 28 of 86

Company Name: ENTERGY GULF STATES, INC.

Report Year.

2000

Schedule VIII

### Journal Entries

Provide all journal entries, if any, that will be recorded on the Company's books to apply the excess earnings determined on Schedule I to the net book value of generation assets pursuant to §39.254 of PURA and indicate the year in which each entry will be recorded.

Acct No	Description	Dr.	Cr.	Year
Not applicable				

Exhibit JDW-4 2005 TTC Cost Case Page 29 of 86

# PROJECT NO: 25593 ANNUAL REPORT

02 MAR 29 PM 12: 05

# PURSUANT TO §39.257 OF THE FILING CLERK PUBLIC UTILITY REGULATORY ACT

**OF** 

# ENTERGY GULF STATES, INC.

# TO THE

# **PUBLIC UTILITY COMMISSION OF TEXAS**

# FOR THE

Twelve Months Ending December 31,2001



Check one:

This is an original submission [X]
This is a revised submission []

Date of submission: March 29, 2002

EGSI TTC Cost Case

COMPANY NAME: ENTERGY GULF STATES, INC.

REPORT YEAR:

2001

SCHEDULE I

# **DETERMINATION OF EXCESS EARNINGS**

1	Annual Revenues (As Adjusted)	466,641,962	Sch II
2	Annual Costs (As Adjusted)	380,287,314	Sch III
3	Allowed Return	127,958,221	Sch V
4	Excess Return (Deficit) (Line 1 minus lines 2 & 3)	(41,601,573)	

į				·	Annual Revenues Report Year	•					·
3	E	2	£	3	€	3	E	2	3	Z	8
Page 8	Total Per Fact Form 1	Adjustments	Terras Jurisdicilian E)-(c)	F. M. 200	Purchased South	1008 16 004 15 008 15 009	Transition Charges 30.302	Revenue Imputation 36 007(4)	\$40-Totel (9-(0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-	Advancers Resident of Service Co.	Aquated Personal
9 5 9 5 9 5	998,288,966 1,362,788,120	654,005,786 772,215,511	42,281,170	800,553,608				8,442,223	450,723,363		450,723,363
P.360 L.1	219,062,732	(3,411,340)	28,062,653	29,662,863					15,916,569		15,916,569
	2,980,616,043	2,580,616,043 1,512,199,832	1,078,416,211	620,216,472	•	0	0	0,40,223	466,641,962	٥	466,641,062

(1) Pages 304 litrough 304 5 and subsequent notes detail the brestidown of base and fuel nevenues by customet class (2) Other is the folial of bres 13, 14, 17, 19 and 21 of Page 300 of the FERIC Form I

3

Echedule II-A

Report Year: 2001

#### Rovenue imputation for Special Rates

(1)	(2)	(3) Total Adami	(4) Total Amount of Sees Revenues	(5) Actual System Benefits (applies
Name of Special Rates	Total Number of Customers	Base Revenues Recovered	Assuming Slandard Tariffs	to interruptible rates only)
SSTS - Supplemental Start Term Service EEDS - Employ, & Econ, Develop, Srv. IHE - Institutions of Higher Education TOO - Time of Day	11 30 107 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$21,\$78,387 \$1,\$28,66\$ \$441,481 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$28,780,983 \$40,907 \$578,949 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$8 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$9
	O	90		
TOTAL		\$23,966,134	\$32,400,357	80
Revenue imputation:				
Sano Revenues at Standard Tariff Col (4)		\$32,408,367		
Lone Actual Base Revenues Col (3)		823,986,134		•
Less Actual System Benefits Col (5)			•	
Not Revenue Imputation		\$8,442,223		

**Annual Costs** 

Page 8 Total Per Adjustments (b)-(c) of SB7 (c) of SB7		3	ē	Ý	<b>©</b>	•	E
6 6,246,912 2,581,912 3,865,000 (17,898,138) (16,986,868) (989,256) (17,898,138) (16,986,868) (989,256) (17,834,125 100,103 70,334,092 (13,437,125 100,103 70,334,092 (13,437,125 100,103 100,033 70,334,092 (13,439,137 100,033 110,000,551 40,203,035 41,40,000 25,819,187 (78,443) (78,443) (78,443) (78,443) (78,443) (78,443) (180,393,312 1190,393,312		Page # Live #	Total Per FERC Form 1	Acquelments	Texas Juriofichon (b)-(c)	Adjustments Raissed to implementation of SB7	Adjusted Costs (d)*(e)
(17,552,134) (16,966,266) (17,552,134) (18,966,266) (17,552,134) (18,966,266) (17,552,134) (18,966,266) (13,34,102	TOTAL EXPENSES			640.40	2 865 CO		3.665,000
6 (78,443) (	1 Decommissioning Expense (1)	P.135 L 6	216,042,0	2,301,912 14 944 848)	race 2501		(998,250)
38 2.021,220 965,617 1,065,603 13 116,603,566 68,400,551 48,203,035 0 14,203,035 0 16,443) (78,443) (78,443) 0 198,393,312	2 Amortization Expense (2)	F.113	20 AS 425	100 100 033	70.334.002		70,334,092
13 116,603,566 68,400,551 48,203,035 0 0 21 (76,443) (78,443) 0 198,393,312	3 Depreciation Expense (3)	1011	202.220	266.617	1.065,903		1,065,603
0 0 0 -21 (76,443) (78,443) 0 198,393,312	4 Interest on Customer Deposits (*) 5 Tapes Other Than Income Taxes (5)	P 115 L 13	116,603,586	68,400,551	46,203,035		48,203,035
21 (76,443) (78,443) 0 198,393,312	State Income Tames Federal Income Tames (from Sch IV)				<b>0</b> 0		33,476,335
188,383,312	8 Deferred Expenses 9 O&M Savings Tracker 9 Other Expenses	P. 115 L.21	(76,443)	56, 146,000 (78,443)	25,619,167		25,819,187 0
	1 Lesser of Report Year Adjusted O&M (	(Sch III A)	***************************************	***************************************	198,393,312		196,383,312

380,287,314 346,810,979 12 TOTAL ANNUAL COSTS

(1) Decommissioning is not leted as a separate fine form in FERC Form I. It is a component of the depreciation expert on page 115 (Electric UNIN), line 6. Decommisioning is the aum of accounts 403.05, 403.05, 403 07 and 403.08.

(2) Amortzation expense is the sum of lines 7, 9, 11 and 12 of page 115 ( Electric UNITY) of Form I. Texas retail amounts is 407.034, 407.341 and 407.U01. A schedule is attached detailing the emounts recorded in 2001 for each account.

Depraciation is not listed as a separate line liters in FERC Form 1. It is a component of the depraciation expense fisted on page 115, time 6. One can be supported to the component of the compo đ

(4) Interest on customer deposits is not listed as a separate line item in FERC Form I. It is a component of the interest accrued listed on page 112, line 38. The interest is recorded in account 237,002.

(5) Schedule attached showing laxes other then income by liem

Company Name ENTERGY GULF STATES, INC. Report Year. 2001

Exhibit JDW-4 2005 TTC Cost Case Page 34 of 86 Schedule III-A

Company Name: ENTERGY GULF STATES, INC. Report Year: 2001

# Calculation of Adjusted Report Year Expenses

1	Total Operations & Maintenance Expense	1,908,371,284
2	Adjustments	1,079,782,025
3	Texas Jurisdictional (Line 1 - Line 2)	826,589,259
4	Plus: Factoring not included in O&M	
5	Less: Expenses under 36.062	0
6	Fuel expenses under 36.203	630,195,947
7	Purchased Power expenses 36.205	
8	Revenues under Interutility Billing Process 35.004,35.006,35.007	
9	Adjusted Report Year O&M Expense (Line 3 + Line 4 - Line 5 - Line 6 - Line 7 - Line 8)	198,393,312

### Calculation of Adjusted 1996 O&M Expense

1	Total Operations & Maintenance Expense	1,183,455,198
2	Adjustments	712,170,556
3	Texas Jurisdictional (Line 1 - Line 2)	471,284,642
4	Plus: Factoring not included in O&M	
5	Less: Expenses Under 36,062	47,070
6	Fuel expenses under 36.203	284,596,698
7	Purchased Power expenses 36.205	
8	Subtotal (Line 3 + Line 4 - Line 5 - Line 6 - Line 7)	186,640,874
9	Percent change in average number of customers (See below)	11.58%
10	O&M adjusted for customer growth (Line 8 * Line 9)	208,259,061
11	Difference between revenues & expenses 35.004,35.006,35.007	
12	Adjusted 1996 O&M (Line 10 + Line 11)	208,259,081

### Calculation of percentage change in average number of utility customers:

13	Average Number of Retail Customers Current Year	352,259
14	Average Number of Retail Customers 1996	31 <b>5,693</b>
	% Change Between Current Year and 1995	11.58%

# Federal Income Taxes

1	RETURN (see instructions)		. 0
	Less:	~	
2	Interest Included in Return		0
3	Amortization of ITC		
4	Amortization of DFIT (Excess)		
5	Preferred Dividend Exclusion		
6	Other (Attach detail)		
	Add:		
7	Depreciation Addback-Perm. Diff.		
8	Business Meals Not Deductible		
9	Other (Attach detail)	,	
10	TAXABLE COMPONENT OF RETURN		0
11	TAX FACTOR (1/.65)(.35)		X .53846154
12	TOTAL FIT BEFORE ADJUSTMENTS		0
	Amortization of ITC		
13	a. Nuclear - Unit 1		
14	b. Nuclear - Unit 2		
15	c. Non-nuclear		
	Amortization of Excess Def. Taxes		
16	a. Protected		
17	b. Unprotected		
	Other		
19	TOTAL FEDERAL INCOME TAXES		33,476,335
	*Revised to reflect effect of Tax Stipulation Agretum on equity and 9.53% return on equity a WP/Schedule IV/A-1 and WP/Schedule IV/A-1	ind divided by	
	WP/Schedule IV/A-I	30,448,177	
	MD/Cahadula IV//A 2	26 504 403	

66,952,670

33,476,335

120

Federal Income Taxes

1 RETURN (see instructions)	116,708,777
Less:	
2 Interest Included in Return	52,267,536
3 Amortization of ITC	2,685,699
4 Amortization of DFIT (Excess)	•••••
5 Preferred Dividend Exclusion	
6 Other (Attach detail)	
O Other (Amaich detail)	
Add:	
7 Depreciation Addback-Perm. Diff.	
8 Business Meals Not Deductible	138,498
9 Other (Attach detail)	(359,699)
a Other (Attach detail)	(008,088)
10 TAXABLE COMPONENT OF RETURN	61,534,341
11 TAX FACTOR (1/.65)(.35)	X .53846154
, ,	
12 TOTAL FIT BEFORE ADJUSTMENTS	33,133,876
A substitute of the control of the c	
Amortization of ITC	•
13 a. Nuclear - Unit 1	
14 b. Nuclear - Unit 2	
15 c. Non-nuclear	2,685,699
Amortization of Excess Def. Taxes	
16 a. Protected	
17 b. Unprotected	
18 Other	
19 TOTAL FEDERAL INCOME TAXES	30,448,177
	111

Taxes Calculated using year end return on equity of 9.53%

Exhibit JDW-4 2005 TTC Cost Case Page 38 of 86 Schedule IV/A-2

Company Name: ENTERGY GULF STATES, INC.

Report Year:

2001

### Federal Income Taxes

1 RETURN (see instructions)	127,956,221
Less:	
2 Interest Included in Return	<b>52,267,536</b>
3 Amortization of ITC	2,685 <b>,699</b>
4 Amortization of DFIT (Excess)	
5 Preferred Dividend Exclusion	
6 Other (Attach detail)	
Add:	
7 Depreciation Addback-Perm. Diff.	
8 Business Meals Not Deductible	138,498
9 Other (Attach detail)	(359,699)
- Carrier Farmer	
10 TAXABLE COMPONENT OF RETURN	72,781,785
11 TAX FACTOR (1/.65)(.35)	X .53846154
12 TOTAL FIT BEFORE ADJUSTMENTS	39,190,192
· Amortization of ITC	•
13 a. Nuclear - Unit 1	
14 b. Nuclear - Unit 2	
15 c. Non-nuclear	2.685,699
Amortization of Excess Def. Taxes	2,000,000
16 a. Protected	
17 b. Unprotected	
18 Other	
19 TOTAL FEDERAL INCOME TAXES	36,504,493

Taxes calculated in accordance with Tax Stipulation Agreement. Return at 9.67%; interest calculated using costs associated with 9.53% year end rate of return.

LAF STATES, INC. 2001
ENTERGY GULF I
Company Heres Report Year

	3	ŧ	Ī	9	3	E	9	E
				Connected Approved			Advanceris Pointed to Inclementation	Adjusted Envested Capital
	Page 1	Total Per Ferc Form 1	Adjustments	(a) (a)	39.2010	30.26254	4 38 7	(a)-(a)-(a)-(a)
	P. 2001.3	7,090,540,441	4,980,815,957	2,706,280,312				2,706,280,312
2 Mirror CWIP Asset				9 9				0 (1,138,241,606)
4 Accumulated Depreciation	P 2001-18	0,007,415,363	(2,498,172,750)	(1,138,241,809)		•		4 4958 (CM 700)
5 Net Plant in Service		3,963,125,078	2,401,842,179	1,558,038,707	•	•	•	
	•			•				•
6 Centeruction Work in Progress 7 Show that for Fabric Use	•			•				•
6 Nuclear Fuel breatlary	•			(15,007,000)				(15,007,000)
9 Working Cash Albustras				38,256,000				7.533,600
10 Management and Supplement 11 Prepared	•			7,533,000 o 767 000				8,767,000
1	•			•				•
13 Accounting Order Constraint - Unit 1 14 Accounting Order Deferrate - Unit 2				•				•
15 Accounting Order Deferrate - Unit 3				•				0
16 Phose in Deferrals	:			228,000				(752,119,852)
18 Deferred Federal Income Teres (2)	Ì	(1,238,043,787)	(288,232,680)	A Zam				(6,710)
19 Pro 1971 breachners Tax Credit (3)	Pg. 266-267	(16,104)		(8.324.000)				(000) 724 (000)
20 Customer Deposits	٠.			(17,000)	•			(12.570.000)
nca Reserve	•			(12,576,000)				(2,336,000)
23 bituries and Demoges Receive	•							<b>a</b> (
24 Customer Energy Propagments				•				00012812
25 Uncomment Lamberray 25 Other Invested Capital Deductions	i	(35,431,000)	(11,808,000)	(23 623 600)				
27 TOTAL BAYESTED CAPITAL		2,708,634,167	1,380,582,235	1,323,228,780	٩	0	•	1,123,228,780
	n page 200, five f	eted on page 200, the 18 column a atea includes emount	be encurte					
	aloration of \$61,907,135.			R	X Albured Rate of Refurn (Sch VI)	tetum (Sch VI)		2672

esecciated with decommissioning of \$201,501,535.

(2) Pages 234, 272-273, 274-275 and 276-277.

(3) Amount included in total sercont on pages 235-287 of Form 1. Total is recorded in scal. 256.2

These are the approved amounts as littled on Schedule KG-LZ star

"See Other Invested Capital Additions schoolule etterfor

See Other Invested Dedictors school-to estached

Report Year:

2001

### Weighted Average Cost of Capital

### A. Commission Allowed Weighted Average Cost of Capital

Does the Company have a final rate order for a proceeding issued on or after January 1, 1992?

Yes

If no, cost of capital = 9.6%

If yes, provide the capital structure and cost of capital approved in the utility's most recent rate proceeding below:

Docket No: 20150

Final Order Date: Settled Case

### Commission Approved Capital Structure

	(e)	(b) Percent of	(c)	(d) Weighted
	Balance	Total	Cost	Cost
Common Equity	1,676,709,924	· 46.48%	10.95%	5.09%
Preferred Stock	238,228,204	6.60%	8.38%	0.55%
Preferred Trust Securities	82,095,643	2.28%	9.07%	0.21%
Long-Term Debt	1,609,966,767	44.63%	8.55%	3.82%
Short-Term Debt				
Total	3,607,000,538	100.00%		9.87%
If the Commission adopted a range	e, Indicate the range here:	% to	<b>%</b>	

### B. Actual Capital Structure - End of Report Year

### **Actual Weighted Average Cost of Capital** December 31, 2001 (Current Report Year)

	(a)	(b) Percent of	(c)	(d) Weighted
	Balance	Total	Cost	Cost
Common Equity	1,665,218,200	43.25%	10.95%	4.74%
Preferred Stock	51,746,369	1.34%	9.67%	0.13%
Preferred Trust Securities	82,307,136	2,14%	9.07%	0.19%
Long-Term Debt Short-Term Debt	2,051,353,596	53.27%	7.05%	3.76%
Total	3,850,625,301	100.00%		8.82%

Report Year;

2001

Schedule VII

### **Depreciation Redirection**

- 1) Has the utility elected to redirect all or part of its depreciation expense relating to transmission and distribution exects to its net generation plant assets pursuant to PURA Section 39.258? Yes
- 2) If the answer to #1 is yes, provide the following information:

a) Current yea	•	Total Texas Jurisdictional	Amount Redirected to Generation Assets
	Transmission depreciation expense	1,411,789	1,411,789
	Distribution depreciation expense	5,305,428	5,305,428
	TOTAL	6,717,215	6,717,215

b) Cumulative amount of depreciation expense redirected to generation assets:

17,279,398 **Transmission** 61,818,527 Distribution

c) Provide all journal entries necessary to reflect the current year's redirection of transmission and distribution depreciation expense to generation assets

ACCT NO	DESCRIPTION	DR	CR
182.2 253	Regulatory Asset (Dist) Regulatory Asset (Gen)	6,717,215	6,717,215
190 283	ADIT - Gen ADIT - Dist	2,351,025	2,351,025

### Signature Page

I certify that I am the responsible official of	Entergy Guif States, Inc.;
that I have examined the foregoing report; that	to the best of my knowledge, information, and belief, all
statements of fact contained in the said report	are true and the said report is a correct statement of the
business and affairs of the above-named responses	ondent in respect to each and every matter set forth therin
during the period from January 1, 2001 to Dec	ember 31, 2001 inclusive.

 $\frac{3/28/02}{\text{Date}}$ 

President & CEO - Entergy Texas

Title

Address: 350 Pine Street

Beaumont, TX 77701

Phone: (409) 981-2444

Alternative contact regarding this report:

Name:

Lewis B. Howell

Title:

Mgr., Regulatory Affairs

Address:

919 Congress Avenue, Suite 840

Austin, TX 78701

Phone:

(512) 487-3980

3982

# 27312

ANNUAL REPORT

PURSUANT TO \$39.257 OF THE

PUBLIC UTILITY REGULATORY ACT

OF

# ENTERGY GULF STATES, INC.

TO THE

# **PUBLIC UTILITY COMMISSION OF TEXAS**

FOR THE

Twelve Months Ending December 31,2002



Check one:

This is an original submission [X]
This is a revised submission []

Date of submission: March 31, 2003

COMPANY NAME: ENTERGY GULF STATES, INC. REPORT YEAR:

2002

SCHEDULE I

# **DETERMINATION OF EXCESS EARNINGS**

1	Annual Revenues (As Adjusted)	474,934,425	Sch II
2	Annual Costs (As Adjusted)	365,178,143	Sch III
3	Allowed Return	132,116,648	Sch V
4	Excess Return (Deficit)	(22,359,367)	

Point of 1		¢	112	465,083,641	14,000,734	STATE OF THE PERSON OF THE PER
•		8	Service of the servic			0
		•	Section Children	Partition of the contract of t	AND THE STATES	CHRACE
		•	No. of Street,			0
		ε	1 5 8			١
	_	3	# # # # # # # # # # # # # # # # # # #			is the PRINC Part
	Agent Recenter Report Year	8	No. of Street,			o la para wa
		•	1	408,008,004	MZHÇND	Otensky or
		\$	144	484,083,841 438,478,884	14,214,780 18,880,784	Trial flower Law 200 Stand makes and test the bound of these and facilities and by authors chees to several less the STOC Flows (
		I	Agenment	484,574,018 487,577,178	24,572,462	2.141,673.200 1,242,241,381
BATTENGY GILF STATIBL, INC. 2002		ε	Tead for Feroform 1	1,004,007,000 TH,000,000	4,384,88	2.14(67.300
EDITENCY CAL 2002		3	į	2 X	P.300Lff	And the Sand state of the Sand
Constant Inc.				1074 PARIES 1800 (3) 2 Parie (3)	i a	C Total Reserves

Company Name: ENTERGY GULF STATES, INC.

Schodule II-/

Report Year: 2008

#### Revenue Impulation for Special Raise

(1)	<b>(2)</b>	(3) Total Actual	(4) Tatal Amount of Base Revenues	(8) Active System Benefits (applies
			Assuming Standard Teriffs	
Name of Special Rules	Total Number of Gustomers  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	80 80 80 80 80 80 80 80 80 80 80 80 80 8	Assuming Standard Tortils 90 90 90 90 90 90 90 90 90 90 90 90 90	10 interceptible (10 intercept
	0 0 0 0 0 0 0	90 90 96 90 90 90 90 90 90	90 90 90 90 90 90 90 90 90 90	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
TOTAL.		***	\$0	80
Revenue Ingulation:				
Hase Revenues at Standard Total Col (4)		<b>\$0</b>		
Lose Astral Base Revenues Cel (5)		<b>10</b>		
Lees Achiel System Sensitis Cal (5)				
Net Prevenue trapulation	,	90		

Conjuny Hame, EMTENGY GALF STATES, INC. Report Your.

.

€	Adjusted South	3,en6,000 74,574,616 1,386,486 62,287,277 8	(57,447)	168,861,043
<b>E</b>	Adjustments Present to Explanate and of 2577			
£	Tecas Judescon 6149	3,485,000 74,574,516 74,574,516 0	(artes)	163,061,043
£	Adjustments	315,240 6,253,068 111,462,306 1,006,801 68,102,445	(46,034)	
, E	Total Per FENC Form 1	2,000,240 6,263,000 167,470,781 2,361,168 118,422,717	(306,481)	
8	Ì	P.116 L e P.116 L e P.115 L se P.112 L se	P. 146 L.	LEGAL (S.C.) MAN) (S.C.) MAN)
		10TAL EQFERES 1 (Decompleteling Expense (1) 2 Americation Expense (2) 3 Osperciation Expense (3) 4 between on Combiner Depoise (4) 6 these Other Then Increase Traine (5) 9 Balls increase Traine (5) 7 Februari become Tenne	8 Deferred Expenses 8 Catal Studies Thedrer 10 Other Expenses (8)	11 Leaser of Papest Year Adjusted OES or 1888 Adjusted OESE (Sch St-8)

12 TOTAL AMMIAL COSTS 0 200

(v) Decommissioning to not label as a segments the item in FERC Form I. It is a compound of the department experies and appropriate on page 145 (Electric Lathy), has it. Decommissioning in the sum of eccounts 403.05, 403.05, 403.07 and 403.05.

(2) Americation expanse is the sam of these 7, a, 11 and 12 of page 115 (Excitat UMI) of Form L. Tenns sense amounts are 407,034, 407,241 and 407,101. These well amounts were fully encotined in 2001.

(a) Department is not listed as a expension line from the electron of the department argume their on page 116 (Stocke Utilly, line it. The sum of lines 1 and 3 on this schedule equals department shown on prope 115, line it.

(4) Interpret on equipment deposits to not included as a supposed thro from in FERC Form. It is a manus 112, the 36. This interpret is recorded in account 237,50%.

(5) Schmidde allached abouting beas other than bosome tax by A

And the second of the back of Bresholder annual effective Parket

Report Year:

Company Name: ENTERGY GULF STATES, INC.

2002

Schedule III-A

# Calculation of Adjusted Report Year Expenses

1	Total Operations & Maintenance Expense	1,472,896,484
2	Adjustments	836,136,988
3	Texas Jurisdictional (Line 1 - Line 2)	635,759,496
4	Plus: Factoring not included in O&M	
5	Less: Expenses under 36,082	442,908,453
6	Fuel expenses under 36.203	
7	Purchased Power expenses 36.205	
8	Revenues under Interutility Billing Process 35.004,35.006,35.007	
	Adjusted Report Year O&M Expense (Line 3 + Line 4 - Line 5 - Line 6 - Line 7 - Line 8)	193,851,043

Report Year:

Company Name: ENTERGY GULF STATES, INC. 2002

Schedule III-B

## Calculation of Adjusted 1996 O&M Expense

1	Total Operations & Maintenance Expense	1,183,455,198
2	Adjustments	712,170,656
3	Texas Jurisdictional (Line 1 - Line 2)	471,284,842
4	Plus: Factoring not included in O&M	
5	Less: Expenses Under 36.062	47,070
6	Fuel expenses under 36.203	284,590,698
7	Purchased Power expenses 35,205	·
8	Subtotal (Line 3 + Line 4 - Line 5 - Line 6 - Line 7)	186,840,874
. 9	Percent change in average number of customers (See below)	13.73%
10	O&M adjusted for customer growth (Line 8 * Line 9)	212,260,370
11	Difference between revenues & expenses 35.004,35.006,36.007	
12	Adjusted 1996 O&M (Line 10 + Line 11)	212,260,370

## Calculation of percentage change in average number of utility customers:

13	Average Number of Retail Customers Current Year	359,027
14	Average Number of Retail Customers 1998	315,693
15	% Change Between Current Year and 1998 (Line 13 - Line 14) / Line 14	13.73%

Company Name: ENTERGY GULF STATES, INC. Report Year: 2002

Schedule IV

## Federal income Taxes

1	RETURN (see instructions)		
	Lees:		
_	Interest Included in Return		
	Amortization of iTC		
	Amortization of DFIT (Excess)		
	Preferred Dividend Exclusion		
6	Other (Attach detail)		
	Add:		
7	Depreciation Addback-Perm. Diff.		
8	Business Meals Not Deductible		
9	Other (Attach detail)		
10	TAXABLE COMPONENT OF RETURN		0
11	TAX FACTOR (1/.65)(.35)		X .53846154
12	TOTAL FIT BEFORE ADJUSTMENTS		0
	Amortization of ITC		
	a. Nuclear - Unit 1		
	b. Nuclear - Unit 2		
15	c. Non-nuclear		
	Amortization of Excess Def. Taxes		
	a. Protected		
17	<b>p</b>		
18	Other		
19	TOTAL FEDERAL INCOME TAXES	•	39,716,265
	Reflects effect of Tax Stipulation Agreen return on equity and 8.55% return on equity and Schedule IV/A-2.		
		Schedule IV/A-1	35,596,519
	•	Schedule IV/A-2	43,836,012
		·	79,432,531
			/2
		, i	39,716,265

Company Name: ENTERGY GULF STATES, INC.

Schedule IV/A-1

Report Year:

2002

## Federal Income Taxes

1 RETURN (see instructions)	116,813,732
2 Interest included in Return	51,234,093
3 Amortization of ITC	2,858,234
4 Amortization of DFIT (Excess)	
5 Preferred Dividend Exclusion	
6 Other (Attach detail)	
Add:	
7 Depreciation Addback-Perm. Diff.	
8 Business Meals Not Deductible	275,267
9 Other (Attach detail)	8,419,297
10 TAXABLE COMPONENT OF RETURN	71,415,989
11 TAX FACTOR (1/.85)(.35)	X .53848154
12 TOTAL FIT BEFORE ADJUSTMENTS	38,454,753
Amortization of ITC	
13 a. Nuclear - Unit 1	
14 b. Nuclear - Unk 2	
15 c. Non-nuclear	2,858,234
Amortization of Excess Def. Taxes	
16 a. Protected	
17 b. Unprotected	
18 Other	
19 TOTAL FEDERAL INCOME TAXES	35,596,519

Taxes calculated using year end return on equity of 8.55%.

Company Name: ENTERGY GULF STATES, INC.

Schedule IV/A-2

Report Year:

2002

## Federal Income Taxes

1 RETURN (see instructions)	132,115,648
LOCS:	E4 004 000
2 Interest included in Return 3 Amortization of ITC	51,234,093
	2,858,234
4 Amortization of DFIT (Excess) 5 Preferred Dividend Exclusion	
6 Other (Attach detail)	
6 Other (Attacks desire)	
Add:	
7 Depreciation Addback-Perm, Diff.	
8 Business Meals Not Deductible	275,267
9 Other (Attach detail)	8,419,297
10 TAXABLE COMPONENT OF RETURN	86,717,886
44 TAV PACTOR (41 85)/ 85)	V 20040424
11 TAX FACTOR (1/.65)(.35)	X .53846154
12 TOTAL FIT BEFORE ADJUSTMENTS	46,694,246
Amortization of ITC	
13 a. Nuclear - Unit 1	
14 b. Nuclear - Unit 2	
15 c. Non-nuclear	2,858,234
Amortization of Excess Def. Taxes	• •
16 a. Protected	
17 b. Unprotected	
18 Other	
19 TOTAL FEDERAL INCOME TAXES	43,836,012
14 14 11 m 1 SERIES ILLEGATED ILLEGATE	40,000,012

Taxes calculated in accordance with Tax Stipulation Agreement. Return at 9.67%; interest calculated using costs associated with 8.55% year end rate of return.

Nume BYTERGY GLLF STATES, INC. INC. 2002								State &
			Ē	Invested Capital				
	8	8	ŧ	8	1	8	3	8
	į	Test Form.	Agenera		Brestadon Brasilo	Bearing and States	Against Agains	1 1 2
1 Plest in Bereion 2 Million CAMP Asset	P. 200 (.5	7,882,786,679	\$ (0.3 SM A63	2,000,000,000				2,809,200
S Miles CNAP Libiting 4 Accomplished Depreciation	P. 200 L.	(S. S. S. C. T. 231)	CLESS DAL, 79-5)	(1,101,00,00)				(1, ##./DA
6 had Plent in Service		4,000,016,046	2,416,534,659	1,617,780,888	•	•:	•	1,617,780
6 Constantion Whit is Propose 7 Part Heaf for Pales Lies 9 Marker Part Investory 9 Workly Cock Allowers	• • • • •	(morniore)	(21,000,000)	0 0 000 (14,400,400)				70075
Property Tall Investory Assessing Other Dates		72,345,000 22,646,000	4,850,000	0.00 (TV.) A				E P
14 Accounting Coder Defension - USE 2 16 Accounting Order Defension - USE 2 16 Prime It Defension 17 Other Reserved Organizations	,	Optimal	44,000					ិនិ
Parameter Day	J.	ž 8	(1964) (1964) (1964)	tories a				2 S
22 Proposity Immunos Processes 22 Martin and Discourse Reserve 24 Martin and Discourse Reserve 24 Continues Energy Propagation to	• •	(appropri) (appropri) (appropri	(2,000,000) (2,000,000) (2,000,000)	CONTRACTO CONTRACTO O				
20 Other Impacted Carther Dauberthess	i	(25,431,800)	(11,808,050)	(23,628,609)				23/22
27 TOTAL INNESTED CAPTOR.		277.254.005	1,A1,982,A11	138382.04	•	0	0	1,306,342
•				*	X Albund Pate of Return (Sch Yr)	den (8st Y)		
				R	29 Aloued Retun			#1,231

Company Name: ENTERGY GULF STATES, INC. Schedule VI Report Year: 2002 Weighted Average Cost of Capital A. Commission Allowed Weighted Average Cost of Capital Does the Company have a final rate order for a proceeding issued on or after January 1, 1992? Yes If no, cost of capital = 9.6% If yes, provide the capital structure and cost of capital approved in the utility's most recent rate proceeding below: Final Order Date: Settled Case Docket No: 20150 Commission Approved Capital Structure (c) (4) (b) Percent of Balance Total Cost 1,676,709,924 46.48% 10.95% 5.00% **Common Equity** 238,228,204 0.55% Preferred Stock 6.60% 8.38% 82,095,643 2.28% 9.07% 0.21% **Preferred Trust Securities** Long-Term Debt 1,609,966,787 44.63% 8.55% 3.82% Short-Term Debt 100.00% 9.67% Total 3,607,000,538 If the Commission adopted a range, indicate the range here:

#### B. Actual Capital Structure - End of Report Year

# Actual Weighted Average Cost of Capital December 31, 2002 (Current Report Year)

	(a)	(b) Percent of	(c)	(d) Weighted
	Balance	Total	Cost	Cost
Common Equity	1,743,206,437	42.78%	10.95%	4.88%
Preferred Stock	49,888,370	1.22%	9.76%	0.12%
Preferred Trust Securities	82,387,991	2.02%	9.07%	0.18%
Long-Term Debt Short-Term Debt	2,199,351,909	53.98%	6.62%	3.57%
Total	4,074,816,707	100.00%		6.55%

Company Name: ENTERGY GULF STATES, INC. Schedule VII Report Year: **Depreciation Redirection** 1) Has the utility elected to redirect all or part of its depreciation expense relating to transmission and distribution assets to its net generation plant assets pursuant to PURA Section 39.256? \_\_\_ 2) If the snawer to #1 is yes, provide the following information: **Amount** Redirected to Total Texas Generation Jurisdictional a) Current year Assets Transmission depreciation expense Distribution depreciation expense TOTAL No entry was processed during the 12 month period ended 12/31/02. b) Cumulative amount of depreciation expense redirected to generation exsets: Transmission 17,279,398 Distribution 61,818,527 c) Provide all journal entries necessary to reflect the current year's redirection of transmission and distribution depreciation expense to generation essets

No entry was processed during the 12 month period ended 12/31/02.

**DESCRIPTION** 

ACCT NO

CR

## Signature Page

I certify that I am the responsible official of	Enterpy Gulf States, Inc.
that I have examined the foregoing report; that	to the best of my knowledge, information, and belief, all
statements of fact contained in the said report a	ire true and the said report is a correct statement of the
business and affairs of the above-named respo	ndent in respect to each and every matter set forth therin
during the period from January 1, 2002 to Dece	mber 31, 2002 inclueive.

President & CEO - Enterpy Texas

Address: 350 Pine Street Regument, TX 77701

(409) 981-2444 Phone:

Alternative contact regarding this report:

Name: Title:

Lewis B. Howell Mgr., Regulatory Affairs

919 Congress Avenue, Suite 840 Austin, TX 78701

Phone: (512) 487-3980

# ANNUAL REPORT PURSUANT TO \$39.257 OF THE PUBLIC UTILITY REGULATORY ACTUME CLERK

OF

ENTERGY GULF STATES, INC. 29343

# TO THE

# **PUBLIC UTILITY COMMISSION OF TEXAS**

## FOR THE

Twelve Months Ending December 31,2003



Check one:

This :	is	an original submission	[	X	]
This	is	a revised submission	[	]	

Date of submission

4

Exhibit JDW-4 2005 TTC Cost Case Page 58 of 86

SCHEDULE I

COMPANY NAME: ENTERGY GULF STATES, INC. REPORT YEAR: 2003

# **DETERMINATION OF EXCESS EARNINGS**

1	Annual Revenues (As Adjusted)	482,061,716	Sch II
2	Annual Costs (As Adjusted)	376,976,197	Sch ill
3	Allowed Return	135,561,152	Sch V
4	Excess Return (Deficit) (Line 1 minus lines 2 & 3)	(30,485,633)	