



## Filing Receipt

**Received - 2022-10-21 01:50:59 PM**  
**Control Number - 53719**  
**ItemNumber - 206**

**SOAH DOCKET NO. 473-22-04394  
PUC DOCKET NO. 53719**

<b>APPLICATION OF ENTERGY TEXAS, INC. FOR AUTHORITY TO CHANGE RATES</b>	<b>§ § §</b>	<b>STATE OFFICE OF ADMINISTRATIVE HEARINGS</b>
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**RESPONSE OF ENTERGY TEXAS, INC.  
TO CITIES SEVENTH REQUEST FOR INFORMATION:  
CITIES 7:1 THROUGH 3**

Entergy Texas, Inc. (“ETI” or the “Company”) files its Response to Cities’ Seventh Request for Information. The response to such request is attached and is numbered as in the request. An additional copy is available for inspection at the Company’s office in Austin, Texas.

ETI believes the foregoing response is correct and complete as of the time of the response, but the Company will supplement, correct or complete the response if it becomes aware that the response is no longer true and complete, and the circumstance is such that failure to amend the answer is in substance misleading. The parties may treat this response as if it were filed under oath.

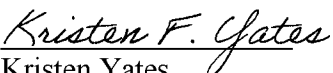
Respectfully submitted,

  
Kristen Yates  
ENTERGY SERVICES, LLC  
919 Congress Avenue, Suite 701  
Austin, Texas 78701  
Office: (512) 487-3962  
Facsimile: (512) 487-3958

Attachments: **CITIES 7:1 THROUGH 3**

**CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing Response of Entergy Texas, Inc. to Cities’ Seventh Request for Information has been sent by either hand delivery, electronic delivery, facsimile, overnight delivery, or U.S. Mail to the party that initiated this request in this docket on this the 21<sup>st</sup> day of October 2022.

  
Kristen Yates

ENTERGY TEXAS, INC.  
PUBLIC UTILITY COMMISSION OF TEXAS  
DOCKET NO. 53719

Response of: Entergy Texas, Inc.  
to the Seventh Set of Data Requests  
of Requesting Party: CITIES

Prepared By: Sarah Harcus  
Sponsoring Witness: Allison P. Lofton  
Beginning Sequence No. LS 13  
Ending Sequence No. LS 13

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Question No.: CITIES 7-1

Part No.:

Addendum:

Question:

Please refer to workpapers AJ31.1, AJ31.2, and AJ31.3. Provide all supporting documentation that substantiates the beginning balance of \$11,736,188 for the COVID 19 bad debt regulatory asset.

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Response:

Please see the attachment (TP-53719-00CIT007-X001) for the documentation supporting the Company's COVID-19 bad debt regulatory asset of \$11.7 million.

Supporting Workpapers for Uncollectible Estimation and Account 1823CB COVID Reg Asset Bad Debt Reconciliation

Year	Account and Desc	OpCo	Beg Balance	Jan Activity	Jan Balance	Feb Activity	Feb Balance	Mar Activity	Mar Balance	Apr Activity	Apr Balance	May Activity	May Balance	Jun Activity	Jun Balance	Jul Activity	Jul Balance	Aug Activity	Aug Balance	Sep Activity	Sep Balance	Oct Activity	Oct Balance	Nov Activity	Nov Balance	Dec Activity	Dec Balance	Total Year
2020	1823CB - Reg asset Covid 19 bad debt	TX000	-	-	-	-	-	-	-	-	-	-	-	3,849,276	3,849,276	1,077,533	4,926,809	1,646,529	6,573,338	1,373,076	7,946,414	1,885,143	9,831,558	1,697,138	11,528,696	1,355,740	12,884,436	12,884,436
2021	1823CB - Reg asset Covid 19 bad debt	TX000	12,884,436	(783,046)	12,101,390	(1,834,809)	10,266,581	433,172	10,699,753	4,021,724	14,721,478	(481,753)	14,239,725	(16,045)	14,221,680	3,016,439	17,238,119	(3,331,672)	13,905,448	(1,062,423)	12,843,025	(1,135,148)	11,707,878	214,110	11,921,988	(185,798)	11,736,190	(1,148,247)

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**December 31, 2021**

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	<b>ETI</b>
AFDA, 11/31/21	6,732,498
Bad Debt Exp (b/4 Def.)	112,020
Write-Offs	(1,119,453)
AFDA, 12/31/21	<u>5,725,065</u>
Reg Asset, 11/30/21	11,921,988
Deferred Bad Debt Exp.	(185,798)
Reg Asset, 12/31/21	<u>11,736,190</u>
Bad Debt Exp, b/4 Def. - Dec 2021	112,020
Recoveries	(25,843)
Deferred Bad Debt Exp.	(185,798)
Bad Debt Exp. - Dec 2021	<u>271,975</u>
<b>Journal Entries for December 2021 {DR (CR)}</b>	
AFDA (144000)	(112,020)
Regulatory Asset (1823CB)	(185,798)
Bad Debt Expense (904001)	112,020
Bad Debt Expense (904001)	185,798

	<b>2021 YTD</b>
<b><i>As of December 31, 2021</i></b>	<b>Bad Debt Expense</b>
Residential	<b>In Rates</b>
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>(1,148,247)</u>

Arrears (Traditional View)

05 JAN 2022

DOLLARS

Extract Date	Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
1/5/2022	ENTERGY TEXAS, INC.	RES	37,646,720	26,798,631	10,848,089	5,754,786	1,462,772	684,897	2,945,634	3,630,531
1/5/2022	ENTERGY TEXAS, INC.	COM	18,180,043	15,106,462	3,073,580	1,069,467	1,111,000	174,975	718,138	893,113
1/5/2022	ENTERGY TEXAS, INC.	IND	13,267,150	12,098,815	1,168,335	474,032	354,575	18,426	321,303	339,729
1/5/2022	ENTERGY TEXAS, INC.	GOVT	1,012,959	861,760	151,199	81,046	68,230	152	1,772	1,923
1/5/2022	ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
1/5/2022	ENTERGY TEXAS, INC.	*TOTAL*	70,107,262	54,865,668	15,241,594	7,379,330	2,996,577	878,450	3,987,237	4,865,687

December 31, 2021 Finalled Account Balance	December 31, 2021 AFDA	November 30, 2021 AFDA	Write-offs in December	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 11/30/21	Recoveries in December 2021	Actual Bad Debt Exp. YTD 12/31/21	Bad Debt Exp. In Rates YTD 12/31/21	YTD Change in Reg Asset 12/31/21	Reg Asset 12/31/20	Reg Asset 12/31/21
	3,566,899	4,422,196		(855,297)							
	438,283	340,149		98,133							
	57,896	85,822		(27,926)							
	725	275		451							
	-	-		-							
4,802,037	1,661,263	1,884,057	1,119,453	896,659							
	5,725,065	6,732,498		112,020	2,029,275	(25,843)	2,115,451	3,263,698	(1,148,247)	12,884,436	11,736,190

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**November 30, 2021**

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	<b>ETI</b>
AFDA, 10/31/21	7,543,062
Bad Debt Exp (b/4 Def.)	522,874
Write-Offs	(1,333,438)
AFDA, 11/30/21	6,732,498

Reg Asset, 10/31/21	11,707,878
Deferred Bad Debt Exp.	214,110
Reg Asset, 11/30/21	11,921,988

Bad Debt Exp, b/4 Def. - Nov 2021	522,874
Recoveries	(36,789)
Deferred Bad Debt Exp.	214,110
Bad Debt Exp. - Nov 2021	271,975

<u>Journal Entries for November 2021 {DR (CR)}</u>	
AFDA (144000)	(522,874)
Regulatory Asset (1823CB)	214,110
Bad Debt Expense (904001)	522,874
Bad Debt Expense (904001)	(214,110)

	<b>2021 YTD</b>
<u><i>As of November 30, 2021</i></u>	<u><b>Bad Debt Expense</b></u>
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	(962,448)

Arrears (Traditional View)

02 NOV 2021

DOLLARS

Extract Date	Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
11/2/2021	ENTERGY TEXAS, INC.	RES	48,005,723	36,037,572	11,968,152	5,688,949	1,562,975	830,800	3,885,428	4,716,228
11/2/2021	ENTERGY TEXAS, INC.	COM	23,596,283	20,591,460	3,004,823	1,412,069	396,268	207,898	988,587	1,196,486
11/2/2021	ENTERGY TEXAS, INC.	IND	19,114,675	17,561,362	1,553,313	675,464	692,224	52,168	133,457	185,624
11/2/2021	ENTERGY TEXAS, INC.	GOVT	1,055,240	987,489	67,751	62,872	2,242	166	2,471	2,638
11/2/2021	ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
11/2/2021	ENTERGY TEXAS, INC.									
11/2/2021	ENTERGY TEXAS, INC.	*TOTAL*	91,772,311	75,177,883	16,594,429	7,839,355	2,653,709	1,091,032	5,010,334	6,101,365

Novebmber 30, 2021 Finaled Account Balance	November 30, 2021 AFDA	October 31, 2021 AFDA	Write-offs in November	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 10/31/21	Recoveries in November 2021	Actual Bad Debt Exp. YTD 11/30/21	Bad Debt Exp. In Rates YTD 11/30/21	YTD Change in Reg Asset 11/30/21	Reg Asset 12/31/20	Reg Asset 11/30/21
	4,422,196	5,115,327		(693,132)							
	340,149	315,042		25,108							
	85,822	84,328		1,493							
	275	412		(138)							
	-	-		-							
5,446,045	1,884,057	2,027,952	1,333,438	1,189,542							
	6,732,498	7,543,062		522,874	1,543,190	(36,789)	2,029,275	2,991,723	(962,448)	12,884,436	11,921,988



**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**October 31, 2021**

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	<b>ETI</b>
AFDA, 9/30/21	8,712,013
Bad Debt Exp (b/4 Def.)	(885,492)
Write-Offs	(283,459)
AFDA, 10/31/21	<u>7,543,062</u>
Reg Asset, 9/30/21	12,843,025
Deferred Bad Debt Exp.	(1,135,148)
Reg Asset, 10/31/21	<u>11,707,878</u>
Bad Debt Exp, b/4 Def. - Oct 2021	(885,492)
Recoveries	22,320
Deferred Bad Debt Exp.	(1,135,148)
Bad Debt Exp. - Oct 2021	<u>271,975</u>
<u>Journal Entries for October 2021 {DR (CR)}</u>	
AFDA (144000)	885,492
Regulatory Asset (1823CB)	(1,135,148)
Bad Debt Expense (904001)	(885,492)
Bad Debt Expense (904001)	1,135,148

	<b>2021 YTD</b>
<b><i>As of October 31, 2021</i></b>	<b>Bad Debt Expense</b>
Residential	<b>In Rates</b>
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>(1,176,559)</u>

Arrears (Traditional View)

02 NOV 2021

DOLLARS

Extract Date	Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
11/2/2021	ENTERGY TEXAS, INC.	RES	53,456,727	39,650,385	13,806,343	6,599,188	1,629,434	796,143	4,781,578	5,577,720
11/2/2021	ENTERGY TEXAS, INC.	COM	20,079,870	17,390,636	2,689,234	1,065,186	294,558	152,411	1,177,078	1,329,489
11/2/2021	ENTERGY TEXAS, INC.	IND	17,764,812	15,414,605	2,350,207	2,085,460	71,533	48,602	144,613	193,215
11/2/2021	ENTERGY TEXAS, INC.	GOVT	1,243,708	1,197,877	45,831	23,649	18,291	1,278	2,613	3,891
11/2/2021	ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
11/2/2021	ENTERGY TEXAS, INC.									
11/2/2021	ENTERGY TEXAS, INC.	*TOTAL*	92,545,508	73,653,503	18,892,004	9,773,483	2,013,816	998,434	6,106,272	7,104,706

October 31, 2021 Finaled Account Balance	October 31, 2021 AFDA	September 30, 2021 AFDA	Write-offs in October	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 9/30/21	Recoveries in October 2021	Actual Bad Debt Exp. YTD 10/31/21	Bad Debt Exp. In Rates YTD 10/31/21	YTD Change in Reg Asset 10/31/21	Reg Asset 12/31/20	Reg Asset 10/31/21
	5,115,327	6,396,444		(1,281,116)							
	315,042	322,359		(7,317)							
	84,328	78,120		6,208							
	412	610		(197)							
	-	-		-							
5,861,988	2,027,952	1,914,481	283,459	396,930							
	7,543,062	8,712,013		(885,492)	2,406,362	22,320	1,543,190	2,719,748	(1,176,559)	12,884,436	11,707,878

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**September 30, 2021**

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	<b>ETI</b>
AFDA, 8/31/21	10,504,228
Bad Debt Exp (b/4 Def.)	(753,872)
Write-Offs	(1,038,343)
AFDA, 9/30/21	8,712,013

Reg Asset, 8/31/21	13,905,448
Deferred Bad Debt Exp.	(1,062,423)
Reg Asset, 9/30/21	12,843,025

Bad Debt Exp, b/4 Def. - Sept 2021	(753,872)
Recoveries	(36,576)
Deferred Bad Debt Exp.	(1,062,423)
Bad Debt Exp. - Sept 2021	271,975

Journal Entries for August 2021 {DR (CR)}

AFDA (144000)	753,872
Regulatory Asset (1823CB)	(1,062,423)
Bad Debt Expense (904001)	(753,872)
Bad Debt Expense (904001)	1,062,423

	<b>2021 YTD</b>
	<b>Bad Debt Expense</b>
<u><i>As of September 30, 2021</i></u>	<u><b>In Rates</b></u>
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	(41,411)

Arrears (Traditional View)

01 OCT 2021

DOLLARS

Extract Date	Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
10/1/2021	ENTERGY TEXAS, INC.	RES	68,878,470	53,450,557	15,427,913	6,591,819	1,467,516	1,177,213	6,191,365	7,368,578
10/1/2021	ENTERGY TEXAS, INC.	COM	25,322,510	22,608,804	2,713,705	1,056,292	231,666	199,168	1,226,580	1,425,747
10/1/2021	ENTERGY TEXAS, INC.	IND	16,176,046	14,687,553	1,488,493	672,536	591,001	66,729	158,228	224,957
10/1/2021	ENTERGY TEXAS, INC.	GOVT	1,248,072	1,152,082	95,990	86,718	193	5,491	3,588	9,080
10/1/2021	ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
10/1/2021	ENTERGY TEXAS, INC.	*TOTAL*	111,625,489	91,898,996	19,726,492	8,407,364	2,290,375	1,448,601	7,580,151	9,028,752

September 30, 2021 Finaled Account Balance	September 30, 2021 AFDA	August 31, 2021 AFDA	Write-offs in September	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 8/31/21	Recoveries in September 2021	Actual Bad Debt Exp. YTD 9/30/21	Bad Debt Exp. In Rates YTD 9/30/21	YTD Change in Reg Asset 9/30/21	Reg Asset 12/31/20	Reg Asset 9/30/21
	6,396,444	8,192,931		(1,796,487)							
	322,359	369,342		(46,983)							
	78,120	59,966		18,155							
	610	171		438							
	-	-		-							
5,533,989	1,914,481	1,881,818	1,038,343	1,071,005							
	8,712,013	10,504,228		(753,872)	3,196,810	(36,576)	2,406,362	2,447,774	(41,411)	12,884,436	12,843,025

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**August 31, 2021**

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	<b>ETI</b>
AFDA, 7/31/21	14,305,892
Bad Debt Exp (b/4 Def.)	(3,024,955)
Write-Offs	(776,710)
AFDA, 8/31/21	<u>10,504,228</u>

Reg Asset, 7/31/21	17,238,119
Deferred Bad Debt Exp.	(3,332,672)
Reg Asset, 8/31/21	<u>13,905,448</u>

Bad Debt Exp, b/4 Def. - Aug 2021	(3,024,955)
Recoveries	(35,742)
Deferred Bad Debt Exp.	(3,332,672)
Bad Debt Exp. - Aug 2021	<u>271,975</u>

Journal Entries for August 2021 {DR (CR)}

AFDA (144000)	3,024,955
Regulatory Asset (1823CB)	(3,332,672)
Bad Debt Expense (904001)	(3,024,955)
Bad Debt Expense (904001)	3,332,672

	<b>2021 YTD</b>
<b><i>As of August 31, 2021</i></b>	<b>Bad Debt Expense</b>
Residential	<b>In Rates</b>
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>1,021,012</u>

Arrears (Traditional View)			01 SEP 2021		DOLLARS					
Extract Date	Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
9/1/2021	ENTERGY TEXAS, INC.	RES	71,284,772	54,319,313	16,965,459	6,191,764	2,088,761	1,130,359	7,554,575	9,678,188
9/1/2021	ENTERGY TEXAS, INC.	COM	28,654,904	24,437,061	4,217,843	2,357,975	314,447	127,368	1,418,053	1,217,956
9/1/2021	ENTERGY TEXAS, INC.	IND	13,055,877	11,473,557	1,582,320	1,025,559	265,500	162,783	128,478	95,951
9/1/2021	ENTERGY TEXAS, INC.	GOVT	1,445,748	1,426,246	19,501	11,632	3,604	400	3,865	1,107
9/1/2021	ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	
	ENTERGY TEXAS, INC.	*TOTAL*	114,441,690	91,656,177	22,785,513	9,586,930	2,672,312	1,420,910	9,105,360	10,993,202

August 31, 2021 Finaled Account Balance	August 31, 2021 AFDA	July 31, 2021 AFDA	Write-offs in August	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 7/31/21	Recoveries in August 2021	Actual Bad Debt Exp. YTD 8/31/21	Bad Debt Exp. In Rates YTD 8/31/21	YTD Change in Reg Asset 8/31/21	Reg Asset 12/31/20	Reg Asset 8/31/21
	8,192,931	8,207,683		(14,752)							
	369,342	380,056		(10,714)							
	59,966	43,383		16,583							
	171	285		(114)							
	-	-		-							
5,439,574	1,881,818	5,674,485	776,710	(3,015,957)							
	10,504,228	14,305,892		(3,024,955)	6,257,507	(35,742)	3,196,810	2,175,799	1,021,012	12,884,436	13,905,448

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**July 31, 2021**

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	<b>ETI</b>
AFDA, 6/30/21	11,599,849
Bad Debt Exp (b/4 Def.)	3,325,859
Write-Offs	(619,817)
AFDA, 7/31/21	<u>14,305,892</u>

Reg Asset, 6/30/21	14,221,680
Deferred Bad Debt Exp.	3,016,439
Reg Asset, 7/31/21	<u>17,238,119</u>

Bad Debt Exp, b/4 Def. - July 2021	3,325,859
Recoveries	(37,446)
Deferred Bad Debt Exp.	3,016,439
Bad Debt Exp. - July 2021	<u>271,975</u>

Journal Entries for July 2021 {DR (CR)}

AFDA (144000)	(3,325,859)
Regulatory Asset (1823CB)	3,016,439
Bad Debt Expense (904001)	3,325,859
Bad Debt Expense (904001)	(3,016,439)

	<b>2021 YTD</b>
<u><i>As of July 31, 2021</i></u>	<u><b>Bad Debt Expense</b></u>
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>4,353,683</u>

Jun-21

DOLLARS

Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENERGY TEXAS, INC.	RES	63,125,879	44,911,822	18,214,058	6,472,077	1,770,592	1,420,279	8,551,111	9,971,389
ENERGY TEXAS, INC.	COM	24,333,999	21,111,045	3,222,953	1,139,321	241,670	241,183	1,600,779	1,841,962
ENERGY TEXAS, INC.	IND	19,374,133	18,629,220	744,913	347,945	204,882	52,555	139,532	192,086
ENERGY TEXAS, INC.	GOVT	806,165	769,392	36,773	28,156	5,045	240	3,332	3,572
ENERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
ENERGY TEXAS, INC.	*TOTAL*	107,640,565	85,421,479	22,219,087	7,987,498	2,222,189	1,714,256	10,295,144	12,009,400

July 31, 2021 Finaled Account Balance	July 31, 2021 AFDA	June 30, 2021 AFDA	Write-offs in June	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 6/30/21	Recoveries in July2021	Actual Bad Debt Exp. YTD 7/31/21	Bad Debt Exp. In Rates YTD 7/31/21	YTD Change in Reg Asset 7/31/21	Reg Asset 12/31/20	Reg Asset 7/31/21
	8,207,683	9,516,888		(1,309,204)							
	380,056	436,648		(56,591)							
	43,383	40,789		2,594							
	285	5,159		(4,874)							
	-	-		-							
16,402,636	5,674,485	1,600,367	619,817	4,693,935							
	14,305,892	11,599,849		3,325,859	2,969,093	(37,446)	6,257,507	1,903,824	4,353,683	12,884,436	17,238,119



**Allowance for Doubtful Accounts (AFDA)****Summary of Changes****June 30, 2021**

	<b>ETI</b>
AFDA, 5/31/21	13,088,927
Bad Debt Exp (b/4 Def.)	308,154
Write-Offs	(1,797,232)
AFDA, 6/30/21	11,599,849

Reg Asset, 5/31/21	14,239,725
Deferred Bad Debt Exp.	(18,045)
Reg Asset, 6/30/21	14,221,680

Bad Debt Exp, b/4 Def. - June 2021	308,154
Recoveries	(54,224)
Deferred Bad Debt Exp.	(18,045)
Bad Debt Exp. - June 2021	271,975

**Journal Entries for June 2021 {DR (CR)}**

AFDA (144000)	(308,154)
Regulatory Asset (1823CB)	(18,045)
Bad Debt Expense (904001)	308,154
Bad Debt Expense (904001)	18,045

	<b>2021 YTD</b>
<b><i>As of June 30, 2021</i></b>	<b>Bad Debt Expense</b>
	<b>In Rates</b>
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	1,337,244

Jun-21					DOLLARS				
Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENTERGY TEXAS, INC.	RES	63,723,408	44,632,929	19,090,479	5,225,843	2,002,806	1,808,384	10,053,446	11,861,830
ENTERGY TEXAS, INC.	COM	25,407,003	21,840,763	3,566,240	1,196,180	404,069	218,736	1,747,255	1,965,991
ENTERGY TEXAS, INC.	IND	21,680,829	20,913,104	767,726	485,216	79,690	47,275	155,545	202,820
ENTERGY TEXAS, INC.	GOVT	1,093,452	916,419	177,033	53,645	22,166	19,565	81,657	101,222
ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
ENTERGY TEXAS, INC.	*TOTAL*	111,905,082	88,303,214	23,601,867	6,960,884	2,508,731	2,093,961	12,038,293	14,132,253

June 30, 2021 Finaled Account Balance	June 30, 2021 AFDA	May 31, 2021 AFDA	Write-offs in June	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 5/31/21 (Exclud. Deferral)	Recoveries in June 2021	Actual Bad Debt Exp. YTD 6/30/21	Bad Debt Exp. In Rates YTD 6/30/21	YTD Change in Reg Asset 6/30/21	Reg Asset 12/31/20	Reg Asset 6/30/21
	9,516,888	10,564,551		(1,047,664)							
	436,648	465,951		(29,303)							
	40,789	29,047		11,741							
	5,159	5,143		15							
	-	-		-							
4,626,012	1,600,367	2,024,234	1,797,232	1,373,364							
	11,599,849	13,088,927		308,154	2,715,163	(54,224)	2,969,093	1,631,849	1,337,244	12,884,436	14,221,680

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**May 31, 2021**

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	<b>ETI</b>
AFDA, 4/30/21	14,019,116
Bad Debt Exp (b/4 Def.)	(162,515)
Write-Offs	(767,675)
AFDA, 5/31/21	<u>13,088,927</u>

Reg Asset, 4/30/21	14,721,478
Deferred Bad Debt Exp.	(481,753)
Reg Asset, 5/31/21	<u>14,239,725</u>

Bad Debt Exp, b/4 Def. - May 2021	(162,515)
Recoveries	(47,263)
Deferred Bad Debt Exp.	(481,753)
Bad Debt Exp. - May 2021	<u>271,975</u>

**Journal Entries for May 2021 {DR (CR)}**

AFDA (144000)	162,515
Regulatory Asset (1823CB)	(481,753)
Bad Debt Expense (904001)	(162,515)
Bad Debt Expense (904001)	481,753

Deferral of  
**Bad Debt Expense**  
**YTD '21**

<b><i>As of May 31, 2021</i></b>	<b>(Reg Asset Bal.)</b>
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>1,355,289</u>

May-21					DOLLARS				
Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENTERGY TEXAS, INC.	RES	54,618,018	33,935,415	20,682,603	4,840,179	2,620,314	2,121,760	11,100,350	13,222,110
ENTERGY TEXAS, INC.	COM	21,560,678	17,821,177	3,739,501	982,937	342,176	333,290	2,081,098	2,414,387
ENTERGY TEXAS, INC.	IND	11,264,869	10,664,919	599,950	210,039	77,682	52,272	259,956	312,229
ENTERGY TEXAS, INC.	GOVT	1,052,143	877,107	175,036	52,164	21,835	18,080	82,957	101,037
ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
ENTERGY TEXAS, INC.	*TOTAL*	88,496,098	63,298,619	25,197,479	6,085,320	3,062,006	2,525,403	13,524,750	16,050,153

May 31, 2021 Finaled Account Balance	May 31, 2021 AFDA	April 30, 2021 AFDA	Write-offs in May	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 4/30/21 (Exclud. Deferral)	Recoveries in May 2021	Actual Bad Debt Exp. YTD 5/31/21	Bad Debt Exp. In Rates YTD 5/31/21	YTD Change in Reg Asset 5/31/21	Reg Asset 12/31/20	Reg Asset 5/31/21
	10,564,551	11,499,762		(935,211)							
	465,951	516,092		(50,142)							
	29,047	55,420		(26,372)							
	5,143	5,243		(99)							
	-	-		-							
5,851,242	2,024,234	1,942,600	767,675	849,309							
	13,088,927	14,019,116		(162,515)	2,924,941	(47,263)	2,715,163	1,359,874	1,355,289	12,884,436	14,239,725

**Allowance for Doubtful Accounts (AFDA)****Summary of Changes****April 30, 2021**

	<b>ETI</b>
AFDA, 3/31/21	14,822,111
Bad Debt Exp (b/4 Def.)	3,124,572
Write-Offs	(3,927,566)
AFDA, 4/30/21	14,019,116

Reg Asset, 3/31/21	10,699,753
Deferred Bad Debt Exp.	4,021,724
Reg Asset, 4/30/21	14,721,478

Bad Debt Exp, b/4 Def. - April 2021	3,124,572
Recoveries	(86,646)
Deferred Bad Debt Exp.	4,021,724
Bad Debt Exp. - April 2021	(983,799)

**Journal Entries for April 2021 {DR (CR)}**

AFDA (144000)	(3,124,572)
Regulatory Asset (1823CB)	4,021,724
Bad Debt Expense (904001)	(897,153)

Deferral of  
**Bad Debt Expense**  
**YTD '21**

<b><i>As of April 30, 2021</i></b>	<b>(Reg Asset Bal.)</b>
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	1,837,041

Apr-21					DOLLARS				
Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENTERGY TEXAS, INC.	RES	53,030,873	29,694,761	23,336,112	6,018,220	2,941,315	2,979,544	11,397,033	14,376,576
ENTERGY TEXAS, INC.	COM	23,208,668	19,221,174	3,987,494	935,336	455,476	374,003	2,222,679	2,596,683
ENTERGY TEXAS, INC.	IND	16,120,202	14,865,008	1,255,194	288,771	142,373	496,540	327,510	824,050
ENTERGY TEXAS, INC.	GOVT	1,225,012	1,042,956	182,056	52,646	27,330	20,441	81,640	102,081
ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
ENTERGY TEXAS, INC.	*TOTAL*	93,585,145	64,823,899	28,761,246	7,294,973	3,566,494	3,870,528	14,029,252	17,899,780

April 30, 2021 Finated Account Balance	April 30, 2021 AFDA	March 31, 2021 AFDA	Write-offs in April	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 3/31/21 (Exclud. Deferral)	Recoveries in April 2021	Actual Bad Debt Exp. YTD 4/30/21	Bad Debt Exp. In Rates YTD 4/30/21	YTD Change in Reg Asset 4/30/21	Reg Asset 12/31/20	Reg Asset 4/30/21
	11,499,762	12,326,742		(826,980)							
	516,092	513,527		2,565							
	55,420	65,508		(10,088)							
	5,243	5,179		64							
	-	-		-							
5,615,271	1,942,600	1,911,155	3,927,566	3,959,011							
	14,019,116	14,822,111		3,124,572	(112,985)	(86,646)	2,924,941	1,087,899	1,837,041	12,884,436	14,721,478

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**March 31, 2021**

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	<b>ETI</b>
AFDA, 2/28/21	14,900,010
Bad Debt Exp (b/4 Def.)	(77,899)
Write-Offs	-
AFDA, 3/31/21	14,822,111

Reg Asset, 2/28/21	10,266,581
Deferred Bad Debt Exp.	433,172
Reg Asset, 3/31/21	10,699,753

Bad Debt Exp, b/4 Def. - Mar 2021	(77,899)
Deferred Bad Debt Exp.	433,172
Bad Debt Exp. - Mar 2021	(511,071)

Deferral of  
**Bad Debt Expense**  
**YTD 2021**  
**(Reg Asset Bal.)**

<b><i>As of March 31, 2021</i></b>	
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	(2,184,683)

Mar-21

DOLLARS

Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENTERGY TEXAS, INC.	RES	61,078,605	34,945,041	26,133,564	7,134,381	4,325,189	2,781,284	11,892,710	14,673,994
ENTERGY TEXAS, INC.	COM	20,507,505	16,447,787	4,059,718	1,042,464	483,210	413,297	2,120,747	2,534,044
ENTERGY TEXAS, INC.	IND	13,631,889	12,433,552	1,198,337	309,803	520,138	55,052	313,343	368,396
ENTERGY TEXAS, INC.	GOVT	1,310,960	1,142,287	168,673	45,022	22,021	18,950	82,680	101,630
ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
ENTERGY TEXAS, INC.	*TOTAL*	96,529,349	64,968,667	31,560,682	8,531,670	5,350,558	3,268,583	14,409,871	17,678,453

March 31, 2021 Finaled Account Balance	March 31, 2021 AFDA	February 28, 2021 AFDA	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 2/28/21	Actual Bad Debt Exp. YTD 3/31/21	Bad Debt Exp. In Rates YTD 3/31/21	YTD Change in Reg Asset 3/31/21	Reg Asset 12/31/20	Reg Asset 3/31/21
	12,326,742	12,450,282	(123,540)						
	513,527	534,163	(20,635)						
	65,508	57,141	8,367						
	5,179	4,285	894						
	-	-	-						
5,524,374	1,911,155	1,854,140	57,015						
	14,822,111	14,900,010	(77,899)	(1,290,859)	(1,368,759)	815,925	(2,184,683)	12,884,436	10,699,753



**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**February 28, 2021**

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	<b>ETI</b>
AFDA, 1/31/21	15,679,799
Bad Debt Exp (b/4 Def.)	(779,788)
Write-Offs	-
AFDA, 2/28/21	<u>14,900,010</u>

Reg Asset, 1/31/21	12,101,390
Deferred Bad Debt Exp.	<u>(1,834,809)</u>
Reg Asset, 2/28/21	<u>10,266,581</u>

Bad Debt Exp, b/4 Def. - Jan 2021	(1,290,859)
Deferred Bad Debt Exp.	<u>(1,834,809)</u>
Bad Debt Exp. - Jan 2021	<u>543,950</u>

**Deferral of**  
**Bad Debt Expense**  
**YTD 2021**  
**(Reg Asset Bal.)**

<b><i>As of February 28, 2021</i></b>	
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>(2,617,855)</u>

Feb-21

DOLLARS

Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENTERGY TEXAS, INC.	RES	63,778,117	35,832,756	27,945,361	9,120,674	3,906,728	3,042,712	11,875,248	14,917,960
ENTERGY TEXAS, INC.	COM	21,953,737	17,659,206	4,294,530	1,275,949	577,694	436,381	2,004,506	2,440,887
ENTERGY TEXAS, INC.	IND	13,463,793	12,040,988	1,422,805	833,600	130,413	77,267	381,525	458,791
ENTERGY TEXAS, INC.	GOVT	1,383,265	1,216,007	167,258	65,283	19,035	16,848	66,092	82,940
ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
ENTERGY TEXAS, INC.	*TOTAL*	100,579,302	66,748,957	33,830,345	11,295,506	4,633,870	3,573,207	14,327,761	17,900,969

February 28, 2021 Finaled Account Balance	February 28, 2021 AFDA	January 31, 2020 AFDA	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 1/31/21	Actual Bad Debt Exp. YTD 2/28/21	Bad Debt Exp. In Rates YTD 2/28/21	Change in Reg Asset 2/28/21	Reg Asset 1/31/21	Reg Asset 2/28/21
	12,450,282	13,890,734	(1,440,452)						
	534,163	558,838	(24,675)						
	57,141	56,166	975						
	4,285	4,355	(70)						
	-	-	-						
5,359,566	1,854,140	1,169,706	684,434	(511,071)	(1,290,859)	543,950	(1,834,809)	12,101,390	10,266,581
	14,900,010	15,679,799	(779,788)						

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**January 31, 2021**

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	<b>ETI</b>
AFDA, 12/31/20	16,190,869
Bad Debt Exp (b/4 Def.)	(511,071)
Write-Offs	-
AFDA, 1/31/21	<u>15,679,799</u>

Reg Asset, 12/31/20	12,884,436
Deferred Bad Debt Exp.	<u>(783,046)</u>
Reg Asset, 1/31/21	<u>12,101,390</u>

Bad Debt Exp, b/4 Def. - Jan 2021	(511,071)
Deferred Bad Debt Exp.	<u>(783,046)</u>
Bad Debt Exp. - Jan 2021	<u>271,975</u>

Deferral of  
**Bad Debt Expense**  
**YTD 2021**  
**(Reg Asset Bal.)**

<b><i>As of January 31, 2021</i></b>	
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>(783,046)</u>

Jan-21

DOLLARS

Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENTERGY TEXAS, INC.	RES	69,217,338	40,183,566	29,033,772	7,953,448	4,151,121	3,646,807	13,282,396	16,929,203
ENTERGY TEXAS, INC.	COM	23,470,494	19,038,733	4,431,761	1,214,645	562,761	463,295	2,191,060	2,654,356
ENTERGY TEXAS, INC.	IND	23,884,476	22,831,651	1,052,825	283,805	197,204	189,823	381,993	571,816
ENTERGY TEXAS, INC.	GOVT	1,443,559	1,299,427	144,132	41,833	17,128	19,062	66,110	85,171
ENTERGY TEXAS, INC.	MISC	390	-	390	-	-	-	390	390
ENTERGY TEXAS, INC.	*TOTAL*	118,016,257	83,353,377	34,662,880	9,493,730	4,928,213	4,318,988	15,921,948	20,240,936

January 31, 2021 Finaled Account Balance	January 31, 2021 AFDA	December 31, 2020 AFDA	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 1/31/21	Actual Bad Debt Exp. YTD 1/31/21	Bad Debt Exp. In Rates YTD 1/31/21	Change in Reg Asset 1/31/21	Reg Asset 12/31/20	Reg Asset 1/31/21
	13,890,734	14,368,416	(477,682)						
	558,838	603,049	(44,211)						
	56,166	53,555	2,611						
	4,355	3,748	607						
	-	-	-						
3,381,146	1,169,706	1,162,102	7,603						
	15,679,799	16,190,869	(511,071)	-	(511,071)	271,975	(783,046)	12,884,436	12,101,390

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**December 31, 2020**

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	<b>ETI</b>
AFDA, 11/30/20	14,563,154
Bad Debt Exp (b/4 Def.)	1,627,715
Write-Offs	-
AFDA, 12/31/20	16,190,869
	<hr/>
Reg Asset, 11/30/20	11,528,696
Deferred Bad Debt Exp.	1,355,740
Reg Asset, 12/31/20	12,884,436
	<hr/>
Bad Debt Exp, b/4 Def. - Dec 2020	1,627,715
Deferred Bad Debt Exp.	1,355,740
Bad Debt Exp. - Dec 2020	271,975
	<hr/>

	<b>2020 YTD</b>
	<b>Bad Debt Expense</b>
	<b>In Rates</b>
<i>As of December 31, 2020</i>	
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	12,884,436

DEC 2020

DOLLARS

Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENTERGY TEXAS, INC.	RES	63,888,340	32,973,792	30,914,549	8,624,840	5,196,388	4,547,782	12,545,539	17,093,321
ENTERGY TEXAS, INC.	COM	20,405,135	15,550,353	4,854,783	1,399,604	685,835	643,610	2,125,733	2,769,344
ENTERGY TEXAS, INC.	IND	11,351,523	10,118,052	1,233,471	497,151	214,012	220,553	301,755	522,308
ENTERGY TEXAS, INC.	GOVT	1,172,820	1,038,661	134,160	41,720	19,965	20,320	52,155	72,475
ENTERGY TEXAS, INC.	MISC	1,430	-	1,430	-	-	-	1,430	1,430
ENTERGY TEXAS, INC.	*TOTAL*	96,819,249	59,680,857	37,138,392	10,563,314	6,116,201	5,432,265	15,026,612	20,458,878

December 31, 2020 Finaled Account Balance	December 31, 2020 AFDA	November 30, 2020 AFDA	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 11/30/20	Actual Bad Debt Exp. YTD 12/31/20	Bad Debt Exp. In Rates YTD 12/31/20	Reg Asset 12/30/20
	14,368,416	12,691,285	1,677,131				
	603,049	637,345	(34,296)				
	53,555	52,316	1,238				
	3,748	2,922	826				
	-	-	-				
3,359,168	1,162,102	1,179,287	(17,184)				
	16,190,869	14,563,154	1,627,715	14,520,419	16,148,134	3,263,698	12,884,436

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**November 30, 2020**

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	<b>ETI</b>
AFDA, 10/31/20	12,594,041
Bad Debt Exp (b/4 Def.)	1,969,113
Write-Offs	-
AFDA, 11/30/20	<u>14,563,154</u>
Reg Asset, 10/31/20	9,831,558
Deferred Bad Debt Exp.	1,697,138
Reg Asset, 11/30/20	<u>11,528,696</u>
Bad Debt Exp, b/4 Def. - Nov 2020	1,969,113
Deferred Bad Debt Exp.	1,697,138
Bad Debt Exp. - Nov 2020	<u>271,975</u>

	<b>2020 YTD</b>
	<b>Bad Debt Expense</b>
	<b>In Rates</b>
<i>As of November 30, 2020</i>	
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>11,528,696</u>

Arrears (Traditional View)

NOV 2020

DOLLARS

Extract Date	Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
12/1/2020	ENTERGY TEXAS, INC.	RES	60,693,737	31,393,393	29,300,344	9,075,496	6,096,629	4,536,436	9,591,783	14,128,219
12/1/2020	ENTERGY TEXAS, INC.	CCM	21,101,024	16,100,320	5,000,704	1,512,333	944,385	579,546	1,964,440	2,543,885
12/1/2020	ENTERGY TEXAS, INC.	IND	17,760,328	16,731,517	1,028,811	444,254	237,731	60,301	286,524	346,826
12/1/2020	ENTERGY TEXAS, INC.	GOVT	1,064,361	931,067	132,694	52,574	25,774	20,226	34,121	54,346
12/1/2020	ENTERGY TEXAS, INC.	MISC	1,430	-	1,430	-	-	-	1,430	1,430
12/1/2020	ENTERGY TEXAS, INC.	*TOTAL*	100,620,879	65,156,897	35,463,982	11,084,656	7,304,520	5,196,509	11,878,298	17,074,807

November 30, 2020 Finalized Account Balance	November 30, 2020	October 31, 2020 AFDA	Increase in Bad Debt Expenses	Actual Bad Debt Exp. YTD 10/31/20	Actual Bad Debt Exp. YTD 11/30/20	Bad Debt Exp. In Rates YTD 10/31/20	Reg Asset 11/30/20
	12,691,285	10,860,246	1,831,039				
	637,345	585,191	52,153				
	52,316	45,099	7,217				
	2,922	1,956	966				
	-	-	-				
3,408,841	1,179,387	1,101,549	77,738				
	14,563,154	12,594,041	1,969,113	12,551,306	14,520,419	2,991,723	11,528,696
							1,384,685 (1,205,549)



**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**October 31, 2020**

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	<b>ETI</b>
AFDA, 9/30/20	10,436,923
Bad Debt Exp (b/4 Def.)	2,157,118
Write-Offs	-
AFDA, 10/31/20	12,594,041
	<hr/>
Reg Asset, 9/30/20	7,946,414
Deferred Bad Debt Exp.	1,885,143
Reg Asset, 10/31/20	9,831,558
	<hr/>
Bad Debt Exp, b/4 Def. - Oct 2020	2,157,118
Deferred Bad Debt Exp.	1,885,143
Bad Debt Exp. - Oct 2020	271,975
	<hr/>

	<b>2020 YTD</b>
	<b>Bad Debt Expense</b>
	<b>In Rates</b>
<i>As of October 31, 2020</i>	
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	9,831,558

01 OCT 2020					DOLLARS				
Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENTERGY TEXAS, INC.	RES	62,134,975	35,206,105	26,928,870	9,515,811	5,989,687	4,003,847	7,419,524	11,423,372
ENTERGY TEXAS, INC.	COM	20,837,871	16,158,821	4,679,050	1,476,754	804,658	700,660	1,696,978	2,397,638
ENTERGY TEXAS, INC.	IND	8,987,184	7,924,486	1,062,698	479,866	174,077	149,101	259,654	400,755
ENTERGY TEXAS, INC.	GOVT	1,189,718	1,084,624	105,094	45,290	25,410	22,474	11,921	34,394
ENTERGY TEXAS, INC.	MISC	1,430	-	1,430	-	-	-	1,430	1,430
ENTERGY TEXAS, INC.	*TOTAL*	93,151,178	60,374,036	32,777,142	11,517,722	6,993,831	4,876,082	9,389,507	14,265,589

October 31, 2020 Finaled Account Balance	October 31, 2020	September 30, 2020 AFDA	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 9/30/20	Actual Bad Debt Exp. YTD 10/31/20	Bad Debt Exp. In Rates YTD 10/31/20	Reg Asset 10/31/20
	10,860,246	8,826,020	2,034,225				
	585,191	522,753	62,439				
	45,099	59,017	(13,918)				
	1,956	1,056	900				
3,184,133	1,101,549	1,028,078	73,472				
	12,594,041	10,436,923	2,157,118	10,394,188	12,551,306	2,719,748	9,831,558

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**September 30, 2020**

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	<b>ETI</b>
AFDA, 8/31/20	8,791,872
Bad Debt Exp (b/4 Def.)	1,645,051
Write-Offs	-
AFDA, 9/30/20	<u>10,436,923</u>
Reg Asset, 8/31/20	6,573,338
Deferred Bad Debt Exp.	1,373,076
Reg Asset, 9/30/20	<u>7,946,414</u>
Bad Debt Exp, b/4 Def. - Aug 2020	1,645,051
Deferred Bad Debt Exp.	1,373,076
Bad Debt Exp. - Aug 2020	<u>271,975</u>

	<b>2020 YTD Bad Debt Expense In Rates</b>
<i>As of September 30, 2020</i>	
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>7,946,414</u>

01 SEP 2020					DOLLARS				
Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENTERGY TEXAS, INC.	RES	69,370,761	45,457,852	23,912,909	10,113,583	4,971,971	3,298,809	5,528,546	8,827,355
ENTERGY TEXAS, INC.	COM	23,165,885	18,885,160	4,280,725	1,601,016	767,353	663,138	1,249,218	1,912,356
ENTERGY TEXAS, INC.	IND	17,804,797	16,635,648	1,169,149	544,709	305,346	88,287	230,809	319,095
ENTERGY TEXAS, INC.	GOVT	1,131,871	990,216	141,655	97,101	30,832	10,184	3,537	13,721
ENTERGY TEXAS, INC.	MISC	1,430	-	1,430	-	-	-	1,430	1,430
ENTERGY TEXAS, INC.	*TOTAL*	111,474,744	81,968,877	29,505,867	12,356,408	6,075,502	4,060,417	7,013,540	11,073,957

September 30, 2020 Finalized Account Balance	September 30, 2020 AFDA	August 31, 2020 AFDA	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 8/31/20	Actual Bad Debt Exp. YTD 9/30/20	Bad Debt Exp. In Rates YTD 9/30/20	Reg Asset 9/30/20
	8,826,020	7,326,523	1,499,497				
	522,753	522,734	18				
	59,017	50,127	8,890				
	1,056	461	595				
	-	-	-				
2,971,756	1,028,078	892,027	136,051				
	10,436,923	8,791,872	1,645,051	6,749,137	10,394,188	2,447,774	7,946,414

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**August 31, 2020**

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	<b>ETI</b>
AFDA, 7/31/20	6,873,368
Bad Debt Exp (b/4 Def.)	1,918,504
Write-Offs	-
AFDA, 8/31/20	<u>8,791,872</u>
Reg Asset, 7/31/20	4,926,809
Deferred Bad Debt Exp.	1,646,529
Reg Asset, 8/31/20	<u>6,573,338</u>
Bad Debt Exp, b/4 Def. - Aug 2020	1,918,504
Deferred Bad Debt Exp.	1,646,529
Bad Debt Exp. - Aug 2020	<u>271,975</u>

	<b>2020 YTD</b>
	<b>Bad Debt Expense</b>
	<b>In Rates</b>
<i>As of August 31, 2020</i>	
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>6,573,338</u>

01 AUG 2020					DOLLARS				
Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
ENTERGY TEXAS, INC.	RES	64,194,268	42,727,287	21,466,981	9,866,061	4,846,085	2,575,944	4,178,891	6,754,835
ENTERGY TEXAS, INC.	COM	20,487,538	16,322,469	4,165,068	1,656,961	1,030,256	549,508	928,344	1,477,852
ENTERGY TEXAS, INC.	IND	8,331,732	6,980,912	1,350,820	961,834	104,973	47,520	236,493	284,013
ENTERGY TEXAS, INC.	GOVT	1,086,678	972,854	113,824	94,310	15,807	922	2,785	3,707
ENTERGY TEXAS, INC.	MISC	1,430	-	1,430	-	-	669	761	1,430
ENTERGY TEXAS, INC.	*TOTAL*	94,101,646	67,003,522	27,098,123	12,579,165	5,997,122	3,174,562	5,347,275	8,521,837

August 31, 2020 Finaled Account Balance	August 31, 2020 AFDA	July 31, 2020 AFDA	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 7/31/20	Actual Bad Debt Exp. YTD 8/31/20	Bad Debt Exp. In Rates YTD 8/31/20	Reg Asset 8/31/20
	7,326,523	5,692,938	1,633,585				
	522,734	411,606	111,129				
	50,127	38,281	11,846				
	461	3,458	(2,997)				
	-	-	-				
2,578,488	892,027	727,085	164,942				
	8,791,872	6,873,368	1,918,504	6,830,633	8,749,137	2,175,799	6,573,338

**Allowance for Doubtful Accounts (AFDA)**  
**Summary of Changes**  
**July 31, 2020**

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	<b>ETI</b>
AFDA, 6/30/20	5,523,860
Bad Debt Exp (b/4 Def.)	1,349,508
Write-Offs	-
AFDA, 7/31/20	<u>6,873,368</u>
Reg Asset, 6/30/20	3,849,276
Deferred Bad Debt Exp.	<u>1,077,533</u>
Reg Asset, 7/31/20	<u>4,926,809</u>
Bad Debt Exp, b/4 Def. - July 2020	1,349,508
Deferred Bad Debt Exp.	<u>1,077,533</u>
Bad Debt Exp. - July 2020	<u>271,975</u>

	<b>2020 YTD Bad Debt Expense In Rates</b>
<b><i>As of July 31, 2020</i></b>	
Residential	
Commercial	
Industrial	
Governmental	
Misc.	
<i>Total</i>	<u>4,926,809</u>

Arrears (Traditional View)

01 JUL 2020

DOLLARS

Extract Date	Jurisdiction	Revenue Class	TOTAL BALANCE	Current Balance	TOTAL ARREARS	Arrears 30 Days	Arrears 60 Days	Arrears 90 Days	Arrears 120 Days	Arrears 90 + 120 Days
8/1/2020	ENTERGY TEXAS, INC.	RES	64,338,060	46,262,863	18,075,197	9,499,257	3,477,632	1,875,561	3,222,747	5,098,308
8/1/2020	ENTERGY TEXAS, INC.	COM	24,109,690	20,521,127	3,588,562	1,816,003	731,645	300,718	740,196	1,040,914
8/1/2020	ENTERGY TEXAS, INC.	IND	10,930,785	10,049,017	881,768	453,847	107,462	156,886	163,574	320,460
8/1/2020	ENTERGY TEXAS, INC.	GOVT	1,237,015	1,111,468	125,547	39,497	19,529	20,565	45,956	66,521
8/1/2020	ENTERGY TEXAS, INC.	MISC	1,430	-	1,430	-	669	371	390	761
8/1/2020	ENTERGY TEXAS, INC.	*TOTAL*	100,616,979	77,944,475	22,672,505	11,808,604	4,336,937	2,354,101	4,172,862	6,526,964

June 30, 2020 Finaled Account Balance	July 31, 2020 AFDA	June 30, 2020 AFDA	Increase in Bad Debt Expense	Actual Bad Debt Exp. YTD 6/30/20	Actual Bad Debt Exp. YTD 7/31/20	Bad Debt Exp. In Rates YTD 7/31/20	Reg Asset 7/31/20		
	5,692,938	4,532,500	1,160,438						
	411,606	456,721	(45,116)						
	38,281	33,131	5,150						
	3,458	2,485	974						
	-	-	-						
2,101,709	727,085	499,024	228,062						
	6,873,368	5,523,860	1,349,508	5,481,125	6,830,633	1,903,824	4,926,809	1,086,541	(907,406)



ENTERGY TEXAS, INC.  
PUBLIC UTILITY COMMISSION OF TEXAS  
DOCKET NO. 53719

Response of: Entergy Texas, Inc.  
to the Seventh Set of Data Requests  
of Requesting Party: CITIES

Prepared By: Sarah Marcus  
Sponsoring Witness: Allison P. Lofton  
Beginning Sequence No. LS 14  
Ending Sequence No. LS 14

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Question No.: CITIES 7-2

Part No.:

Addendum:

Question:

Please confirm that the beginning balance for the COVID 19 bad debt regulatory asset is net of any applicable federal or state financial assistance that the Company may have received. If not, please explain.

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Response:

As of the date of this response, the Company has not received any federal or state financial assistance for reimbursement of account write-offs.

ENTERGY TEXAS, INC.  
PUBLIC UTILITY COMMISSION OF TEXAS  
DOCKET NO. 53719

Response of: Entergy Texas, Inc.  
to the Seventh Set of Data Requests  
of Requesting Party: CITIES

Prepared By: Sarah Harcus Sponsoring  
Witness: Allison P. Lofton Beginning  
Sequence No. LS 15  
Ending Sequence No. LS 15

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Question No.: CITIES 7-3

Part No.:

Addendum:

Question:

Please refer to Allison P. Lofton's direct testimony, page 25, line 20 through page 26, line 4 in which she states: "Accordingly, ETI established a regulatory asset for COVID-related bad debt expenses and has included this regulatory asset in rate base. The purpose of the adjustment is to include amortization expense associated with the COVID Bad Debt regulatory asset. The Company proposes to amortize the regulatory asset over three years and has included one year of the amortization expense accordingly." Describe the process the Company implemented to distinguish bad debt that occurred for COVID-related reasons and bad debt that occurred for reasons unrelated to COVID.

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Response:

Starting in June 2020, the Company calculated the average write-off percentages of customer Accounts Receivable ("A/R") based on current A/R balances, accounts in arrears at 30 day, 60 day, and 90-120 day intervals. The average write-off percentages were based on the previous four years of actual write-offs. At the end of each month, the average write-off percentages were applied to the aged A/R balances to calculate the required accumulated provision for uncollectible accounts (Account 144000). Accounting adjusted Account 144000 and recorded the difference as a debit/credit to uncollectible accounts expense (Account 904001). The Company deferred a portion of that expense as COVID-19 Bad Debt expense each month.

To ensure that only the bad debt expense incurred for COVID-19-related reasons was deferred, the Company determined that only the bad debt expense greater than the amount implicit in rates would be deferred. The amount of bad debt expense being recovered annually is assumed to be a normal level of bad debt expense. It is appropriate for the Company to defer the bad debt expense above that level for special recovery.

The following files are not convertible:

TP-53719-00CIT007-X001.xlsx

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact [centralrecords@puc.texas.gov](mailto:centralrecords@puc.texas.gov) if you have any questions.