

Entergy Texas, Inc.
Cost of Service
Transmission High Low - O&M Expense
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Transmission High	Transmission Low	Total
1	561: Load Dispatching	1,217,758	1,503,295	2,721,053
2	562: Station Expenses	103,475	127,737	231,212
3	Subtotal Operation	1,321,233	1,631,032	2,952,265
4	569: Maintenance Of Structures	144,173	177,978	322,152
5	570: Maint. Of Station Equipment	877,613	1,083,393	1,961,006
6	Subtotal Maintenance	1,021,786	1,261,372	2,283,158
7	Subtotal Substation	2,343,018	2,892,404	5,235,422
8	Substation Ratio - Voltage Level ⁽¹⁾	45%	55%	100%
9	563: Overhead Line Expenses	755,840	939,894	1,695,734
10	567: Rents	169,814	211,165	380,980
11	Subtotal Operation	925,654	1,151,059	2,076,713
12	571: Maint Of Overhead Lines	1,326,410	1,649,404	2,975,814
13	Subtotal Maintenance	1,326,410	1,649,404	2,975,814
14	Subtotal Overhead Lines	2,252,064	2,800,463	5,052,527
15	Overhead Ratio - Voltage Level ⁽²⁾	45%	55%	100%
16	560: Oper Super & Engineering	1,198,446	1,483,914	2,682,360
17	566: Misc. Transmission Expenses	411,442	509,447	920,889
18	Subtotal Operation	1,609,888	1,993,361	3,603,249
19	Other Operation Expenses Ratio - Voltage Level ⁽³⁾	45%	55%	100%
20	568: Maint. Supervision & Engineer	1,492,028	1,849,487	3,341,515
21	573: Maint Misc Transmission Plant	18,377	22,779	41,156
22	Subtotal Maintenance	1,510,404	1,872,266	3,382,671
23	Other Maintenance Expenses Ratio - Voltage Level ⁽⁴⁾	45%	55%	100%
24	Subtotal Other	3,120,292	3,865,627	6,985,919
25	Total	7,715,374	9,558,495	17,273,869

Notes:

⁽¹⁾ Reference Plant in Service H/L voltages by account 352 & 353 balances on WP/P RB 1.7.

⁽²⁾ Reference Plant in Service H/L voltages by account 354, 355 & 356 balances on WP/P RB 1.7.

⁽³⁾ Split on Other Operation O&M Ratio (Operation H/L divided by Operation Total).

⁽⁴⁾ Split on Other Maintenance O&M Ratio (Maintenance H/L divided by Maintenance Total).

Entergy Texas, Inc.
Cost of Service
Distribution Primary Secondary - O&M Expense
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Distribution Primary	Distribution Secondary	Distribution Services	Total
1	583: Overhead Line Expenses	3,445,202	555,543	547,951	4,548,696
2	593: Maintenance Of Overhead Lines	12,739,437	2,054,249	2,026,178	16,819,865
3	Subtotal Overhead Lines	16,184,639	2,609,792	2,574,130	21,368,561
4	Overhead Lines Ratio ⁽¹⁾	76%	12%	12%	100%
5	584: Underground Line Exps	784,506	375,533	392,058	1,552,096
6	594: Maint Underground Lines	750,586	359,296	375,106	1,484,988
7	Subtotal Underground Lines	1,535,092	734,829	767,164	3,037,085
8	Underground Lines Ratio ⁽²⁾	51%	24%	25%	100%
9	Total	17,719,731	3,344,621	3,341,294	24,405,645

Notes:

⁽¹⁾ Reference Plant in Service primary/secondary split by account 364 & 365 balances on WP/P RB 1.10 (primary/secondary split) and account 369.1 balances on WP/P RB 1.5 (100% Distribution Services).

⁽²⁾ Reference Plant in Service primary/secondary split by account 366 & 367 balances on WP/P RB 1.10 (primary/secondary split) and account 369.2 balances on WP/P RB 1.5 (100% Distribution Services).

Entergy Texas, Inc.
Cost of Service
Account 928 Regulatory Commission Expenses
Electric
For the Test Year Ended December 31, 2021

Line No.	Project and Description	Non-Affiliate	Affiliate	Total
1	C6PPWS1384: Orange County Self-Build	12,356	-	12,356
2	F3PCE01591: MISC FERC REG COMM EXP	-	173	173
3	F3PCE01601: FERC - OPEN ACCESS TRANSMISSION	-	5,840	5,840
4	F3PCF10448: ENTERGY OPERATING COMPANIES TAX SVC	-	10,427	10,427
5	F3PCF21600: CORP RPTG ANALYSIS & POLICY ALL COS	-	18	18
6	F3PCF239TX: CORP RPTNG ANALYSIS/POLICY EGS-TX	-	129	129
7	F3PCF24036: CORP RPTG ANALYSIS & POLICY- REG CO	-	49,388	49,388
8	F3PCSYSRAF: SYSTEM REGULATORY AFFAIRS-FEDERAL	-	1,543	1,543
9	F3PCSYSRAS: SYSTEM REGULATORY AFFAIRS-STATE	-	213,380	213,380
10	F3PCTDDS26: Utility Management Support - O&M	-	153	153
11	F3PCTDDS76: CSS MANAGE & CONSULT TEXAS EGS OPS	-	10,684	10,684
12	F3PCZU1571: EGS TX FUEL RELATED MATTERS	52,286	-	52,286
13	F3PPEECRF3: TX Energy Effic Cost Recovery Factr	16,988	10,941	27,929
14	F3PPETIACC: ETI Accounting Order	2,561	-	2,561
15	F3PPETIAFP: PUCT Assistance Federal Proceedings	192,354	-	192,354
16	F3PPGENR20: ETI Generation Rider	116,711	59,289	176,000
17	F3PPLAURA2: ETI Hurricane Laura Secur (Path 2)	-	357	357
18	F3PPMIREPO: MISO Reactive Power Filing	-	288	288
19	F3PPSPE057: SPO Strategic/Regulatory Initiatives	-	89	89
20	F3PPSPE113: SPO ETI Strategic/Regulatory	-	1,196	1,196
21	F3PPSPE263: SPO ETI Hardin Expense	-	11,292	11,292
22	F3PPTRCE18: 2018 Texas Rate Case Support	-	109	109
23	F3PPTRCT18: 2018 Texas Rate Case Support-Other	811,745	(1,565)	810,180
24	F3PPTRCT22: 2022 ETI Rate Case Support	-	42,542	42,542
25	F3PPTXDCRF: ETI DCRF Distr Cost Recovery Factor	44,258	(1,730)	42,528
26	F3PPTXLARA: Hurricane Laura Legal Services -TX	176,901	-	176,901
27	F3PPTXREG2: Regulatory Affairs - Texas (ETI)	-	4,664	4,664
28	F3PPTXTCRF: ETI TCRF	153,183	56,744	209,928
29	F5PCZU1573: REGULATORY AFFAIRS -- 100% EGS TX	295,669	101,165	396,834
30	F5PCZUDEPT: SUPERVISION & SUPPORT - DOMESTIC UT	-	29,286	29,286
31	F5PPAMICNI: AMI IT Com Network Support AMI Cust	-	19,126	19,126
32	F5PPSETCON: Settings & Configuration O&M	-	3,073	3,073
33	F5PPZZ580B: REGULATORY AFFAIRS-A&G	-	1,265	1,265
34	NA: Not Applicable	(42,595)	-	(42,595)
35	Subtotal 928000	1,832,418	629,867	2,462,284

Entergy Texas, Inc.
Cost of Service
Regulatory Debits and Credits
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits	11,333,422
2	RD407ADIT: 407.351 REGULATORY DEBITS - AMORT SEC ADIT BEN	407351: Reg. Debit-Amort Sec ADIT Ben	3,077,831
3	RD407TTC: 407.353 REGULATORY DEBITS - TTC AMORT	407353: Reg Debit - TTC amortization	2,300,635
4	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	(4,714,260)
5	RCASB: 407.425 REGULATORY CREDITS - ARO - ASBESTOS REMOVAL	407425: Reg Credit-ARO-Other Removal	(137,382)
6	RC407GR: 407.4GR REGULATORY CREDITS - GR UNDER COLLECT	4074GR: Reg Credit- GR Under Collect	(3,004,225)
7	RC407TCRF: 407.4TC REGULATORY CREDITS - TCRF UNDER COLLECT	4074TC: Reg Credit-TCRF Under Collect	(2,338,278)
8	RD407TCRF: 407.3TC REGULATORY DEBITS - TCRF OVER COLLECT	4073TC: Reg Debit - TCRF Over Collect	3,316,838
9	RC407POS: 407.412 REG CREDITS - POS LAG FROM TAX REFORM	407412: Reg Cr Pos Lag from Tax Reform	(3,866,476)
10	RD407AMS: 407.366 REGULATORY DEBITS - AMS-OVR/UND REC	407366: Reg Debit AMS Surcharge	1,825,016
11	RD407GR: 407.3GR REGULATORY DEBITS - GEN RIDER	4073GR: Reg Debit - GR Over Collect	4,801,733
12	RD407NS: 407.3NS REGULATORY DEBITS - NECHES/SABINE	4073NS: Reg Debit - Neches/Sabine	2,412,229
13	RC407TTC: 407.453 REGULATORY CREDITS - TTC AMORT	407453: REG CREDIT-TTC UNDER-RECOVER	(3,482,401)
14	RC407AMS: 407.466 REGULATORY CREDITS - AMS-OVR/UND REC	407466: Reg CR AMS Surcharge	(15,727,184)
13		Total	(4,202,504)

Entergy Texas, Inc.
Cost of Service
Depreciation, Amortization & Accretion Expense
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	FN	Amount
1	DXP311: 311 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		8,928,142
2	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(10,961)
3	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(3,540)
4	DXP312: 312 BOILER PLANT EQUIPMENT	4030AM: Depreciation Expense		14,325,935
5	DXP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(80,357)
6	DXP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(11,543)
7	DXP314: 314 TURBOGENERATOR UNITS	4030AM: Depreciation Expense		14,800,956
8	DXP314C: 314 TURBOGENERATOR UNITS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(32,650)
9	DXP314C: 314 TURBOGENERATOR UNITS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(66,735)
10	DXP315: 315 ACCESSORY ELECTRIC EQUIP	4030AM: Depreciation Expense		3,367,037
11	DXP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(75,561)
12	DXP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(1,244)
13	DXP316: 316 MISC POWER PLANT EQUIP	4030AM: Depreciation Expense		519,907
14	DXP316C: 316 MISC POWER PLANT EQUIP - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(45,635)
15	DXP316C: 316 MISC POWER PLANT EQUIP - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(10)
16	DXP317: 317 ASSET RETIREMENT OBLIGATION	403113: DEP EXP-REMOV-COAL CONTRA		(23,858)
17	DXP317: 317 ASSET RETIREMENT OBLIGATION	403114: DEPREC EXP ARO ASSET-COAL		36,107
18	DXP317: 317 ASSET RETIREMENT OBLIGATION	403115: Dep Exp-Remov-Fos Steam Contra		(338,940)
19	DXP317: 317 ASSET RETIREMENT OBLIGATION	403116: Deprec Exp ARO Asset-Fossil		6,982
20	DXP341: 341 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		895,609
21	DXP342: 342 FUEL HOLDERS, PRODUCRS & ACCESS	4030AM: Depreciation Expense		284,088
22	DXP343: 343 PRIME MOVERS	4030AM: Depreciation Expense		8,770,743
23	DXP344: 344 GENERATORS	4030AM: Depreciation Expense		6,066,705
24	DXP345: 345 ACCESSORY ELECTRIC EQUIPMENT	4030AM: Depreciation Expense		1,895,110
25	DXP346: 346 MISCELLANEOUS POWER PLANT EQUIP	4030AM: Depreciation Expense		198,437
26		Subtotal PRODUCTION DEPRECIATION EXPENSE		59,404,723
27	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense ⁽¹⁾	TH	339,636
28	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense ⁽¹⁾	TL	321,006
29	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense ⁽¹⁾	TH	578,415
30	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense ⁽¹⁾	TL	499,711
31	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽¹⁾	TH	(2,524)
32	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽¹⁾	TL	(2,181)
33	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense ⁽¹⁾	TH	6,701,423
34	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense ⁽¹⁾	TL	9,782,436
35	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽¹⁾	TH	(25,334)
36	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽¹⁾	TL	(32,296)
37	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽¹⁾	TH	(7,263)
38	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽¹⁾	TL	(9,259)
39	DXT353SU: 353 STATION EQUIPMENT - STEP UPS	4030AM: Depreciation Expense ⁽¹⁾	S	972,309
40	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense ⁽¹⁾	TH	335,047
41	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense ⁽¹⁾	TL	61,646
42	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽¹⁾	TH	(800)
43	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽¹⁾	TL	(147)
44	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽¹⁾	TH	(14,139)
45	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽¹⁾	TL	(2,601)
46	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense ⁽¹⁾	TH	5,293,358
47	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense ⁽¹⁾	TL	6,216,444
48	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽¹⁾	TH	(111,866)
49	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽¹⁾	TL	(131,373)
50	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽¹⁾	TH	(209,157)
51	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽¹⁾	TL	(245,631)
52	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense ⁽¹⁾	TH	2,424,330
53	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense ⁽¹⁾	TL	3,915,446
54	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽¹⁾	TH	(57,098)
55	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽¹⁾	TL	(92,217)
56	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽¹⁾	TH	(96,127)
57	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽¹⁾	TL	(155,251)
58	DXT358: 358 UNDERGROUND CONDUCTORS & DEVICES	4030AM: Depreciation Expense ⁽¹⁾	TL	6,405
59	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense ⁽¹⁾	TH	1,401
60	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense ⁽¹⁾	TL	1,557
61		Subtotal TRANSMISSION DEPRECIATION EXPENSE		36,255,306
62	DXD3602: 360.2 LAND RIGHTS	4030AM: Depreciation Expense ⁽²⁾	D1	181,525
63	DXD361: 361 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		415,087
64	DXD362: 362 STATION EQUIPMENT	4030AM: Depreciation Expense		5,740,012
65	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(93,948)
66	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(6,914)
67	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense ⁽²⁾	D1	10,011,759
68	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense ⁽²⁾	D2	2,560,335
69	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽²⁾	D1	(557,982)
70	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽²⁾	D2	(142,694)
71	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽²⁾	D1	(629,954)
72	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽²⁾	D2	(161,100)
73	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense ⁽²⁾	D1	8,276,503
74	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense ⁽²⁾	D2	740,305
75	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽²⁾	D1	(680,407)

Entergy Texas, Inc.
Cost of Service
Depreciation, Amortization & Accretion Expense
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	FN	Amount
76	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽²⁾	D2	(60,860)
77	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽²⁾	D1	(300,956)
78	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽²⁾	D2	(26,919)
79	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense ⁽²⁾	D1	586,726
80	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense ⁽²⁾	D2	722,756
81	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽²⁾	D1	(2,574)
82	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽²⁾	D2	(3,171)
83	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽²⁾	D1	92
84	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽²⁾	D2	114
85	DXD367: 367 UNDG CONDUCT & DEVICES	4030AM: Depreciation Expense ⁽²⁾	D1	3,180,581
86	DXD367: 367 UNDG CONDUCT & DEVICES	4030AM: Depreciation Expense ⁽²⁾	D2	941,784
87	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽²⁾	D1	(35,459)
88	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽²⁾	D2	(10,500)
89	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽²⁾	D1	(24,902)
90	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽²⁾	D2	(7,374)
91	DXD368: 368 LINE TRANSFORMERS	4030AM: Depreciation Expense		23,592,280
92	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(1,501,206)
93	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(1,035,478)
94	DXD3691: 369.1 OVERHEAD SERVICES	4030AM: Depreciation Expense ⁽²⁾	DV	3,141,418
95	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽²⁾	DV	(177,195)
96	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽²⁾	DV	(146,555)
97	DXD3692: 369.2 UNDERGROUND SERVICES	4030AM: Depreciation Expense ⁽²⁾	DV	4,441,382
98	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽²⁾	DV	(78,248)
99	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽²⁾	DV	(4,514)
100	DXD370: 370 METERS	4030AM: Depreciation Expense		299,394
101	DXD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	4030AM: Depreciation Expense ⁽³⁾		782,819
102	DXD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽³⁾		(21,962)
103	DXD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽³⁾		(101)
104	DXD371O: 371 INSTALL ON CUST PREMISES - OTHER	4030AM: Depreciation Expense ⁽³⁾		115,068
105	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030TA: Depr Exp Contra PIS TX Secur ⁽³⁾		(3,228)
106	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030TR: Depr Exp Contra TX Rita Secur ⁽³⁾		(15)
107	DXD373NR: 373 ST LIGHT & SIGNAL SYS - NON RDWAY	4030AM: Depreciation Expense		3
108	DXD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	4030AM: Depreciation Expense		1,098,371
109	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(48,645)
110	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(80,375)
111	DXD370AMI: 370 METERS - AMI SMART METERING	4030AM: Depreciation Expense		14,233,929
112		Subtotal DISTRIBUTION DEPRECIATION EXPENSE		75,219,007
113	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		1,411,354
114	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(21,243)
115	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(18,281)
116	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		3,888,036
117	DXG391C: 391 OFFICE FURNITURE & EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(1,914)
118	DXG392: 392 TRANSPORTATION EQUIPMENT	4030AM: Depreciation Expense		46,745
119	DXG393: 393 STORES EQUIPMENT	4030AM: Depreciation Expense		111,558
120	DXG394: 394 TOOLS, SHOP, & GARAGE EQUIP	4030AM: Depreciation Expense		808,193
121	DXG395: 395 LABORATORY EQUIPMENT	4030AM: Depreciation Expense		294,167
122	DXG396: 396 POWER OPERATED EQUIPMENT	4030AM: Depreciation Expense		4,910
123	DXG397: 397 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense		2,579,962
124	DXG397C: 397 COMMUNICATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(4,597)
125	DXG398: 398 MISCELLANEOUS EQUIPMENT	4030AM: Depreciation Expense		300,611
126	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co		3,565,802
127		Subtotal GENERAL PLANT DEPRECIATION EXPENSE		12,965,304
128	AXI303BCDR: 303 TX DEPR - CWIP - BIG CAJUN	4040AM: Amort Limited Term Electrc Plt		(92,975)
129	AXI303BCR: 303 AMORT BIG CAJUN TX RATE DEPR	4040AM: Amort Limited Term Electrc Plt		91,121
130	AXI303N6R: 303 TX DEPR - CWIP - NELSON 6	4040AM: Amort Limited Term Electrc Plt		(9,636)
131	AXI303CA: 303 CUSTOMER ACCOUNTING	4040AM: Amort Limited Term Electrc Plt		56,133
132	AXI303CCS: 303 CUSTOMER CCS	4040AM: Amort Limited Term Electrc Plt		6,077,694
133	AXI303CS: 303 CUSTOMER SERVICE	4040AM: Amort Limited Term Electrc Plt		2,288,418
134	AXI303D: 303 DISTRIBUTION	4040AM: Amort Limited Term Electrc Plt		11,016,012
135	AXI303TPXI: 303 A&G / MISC	4040AM: Amort Limited Term Electrc Plt		8,110,000
136	AXI303TPXI: 303 A&G / MISC	4040CC: CCA Depreciation - Reg		12,215
137	AXI303L: 303 A&G / MISC - LABOR RELATED	4040AM: Amort Limited Term Electrc Plt		307,228
138	AXI303NNP: 303 NON-NUCLEAR PRODUCTION - NON-FUEL	4040AM: Amort Limited Term Electrc Plt		200,382
139	AXI303TD: 303 TRANSMISSION & DISTRIBUTION	4040AM: Amort Limited Term Electrc Plt		606,275
140	AXI303T: 303 TRANSMISSION	4040AM: Amort Limited Term Electrc Plt		1,914,855
141		Subtotal INTANGIBLE PLANT DEPRECIATION EXPENSE		30,577,723
142	APL407: 407 AMORTIZATION OF PROPERTY LOSS	407000: Amortization Of Property Loss		2,333,869
143		Subtotal 407 AMORTIZATION OF PROPERTY LOSS		2,333,869
144	AEAROTO: 411 ACCRETION EXPENSE - ARO	411104: Accretion Exp - ARO Asset-Coal		64,764
145	AEAROTO: 411 ACCRETION EXPENSE - ARO	411107: Accretion Exp-ARO Asset-Fossil		392,327
146		Subtotal 411 ACCRETION EXPENSE - ARO		457,091
147		Total		217,213,023

Entergy Texas, Inc.
Cost of Service
Depreciation, Amortization & Accretion Expense
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	FN	Amount
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Notes:

- ⁽¹⁾ Reference WP/P EX 3.4 for Transmission High/Low split
⁽²⁾ Reference WP/P EX 3.5 for Distribution Primary/Secondary split
⁽³⁾ Reference WP/P EX 3.6 for Lighting/Other split

Entergy Texas, Inc.
Cost of Service
Transmission High Low - Depreciation Expense
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Amount
1	350.2 LAND EASEMENTS	339,636
2	352 STRUCTURES & IMPROVEMENTS	578,415
3	352 STRUCTURES & IMPROVEMENTS - CONTRA	(2,524)
4	353 STATION EQUIPMENT	6,701,423
5	353 STATION EQUIPMENT - CONTRA	(32,597)
6	354 TOWERS & FIXTURES	335,047
7	354 TOWERS & FIXTURES - CONTRA	(14,939)
8	355 POLES & FIXTURES	5,293,358
9	355 POLES & FIXTURES - CONTRA	(321,022)
10	356 OVERHEAD CONDUCTORS & DEVICES	2,424,330
11	356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(153,225)
12	359 ROADS & TRAILS	1,401
13	Subtotal Transmission High	15,149,302
14	350.2 LAND EASEMENTS	321,006
15	352 STRUCTURES & IMPROVEMENTS	499,711
16	352 STRUCTURES & IMPROVEMENTS - CONTRA	(2,181)
17	353 STATION EQUIPMENT	9,782,436
18	353 STATION EQUIPMENT - CONTRA	(41,555)
19	354 TOWERS & FIXTURES	61,646
20	354 TOWERS & FIXTURES - CONTRA	(2,749)
21	355 POLES & FIXTURES	6,216,444
22	355 POLES & FIXTURES - CONTRA	(377,004)
23	356 OVERHEAD CONDUCTORS & DEVICES	3,915,446
24	356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(247,468)
25	358 UNDERGROUND CONDUCTORS & DEVICES	6,405
26	359 ROADS & TRAILS	1,557
27	Subtotal Transmission Low	20,133,696
28	353 STATION EQUIPMENT - STEP UPS	972,309
29	Subtotal Step Up	972,309
30	Total	36,255,306

Entergy Texas, Inc.
Cost of Service
Distribution Primary Secondary - Depreciation Expense
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Total	Distribution Primary	Distribution Secondary	Primary Ratio ⁽¹⁾	Secondary Ratio ⁽¹⁾
1	360.2 LAND RIGHTS	181,525	181,525	-	100.00%	
2	364 POLES, TOWERS, & FIXTURES	12,572,094	10,011,759	2,560,335	79.63%	20.37%
3	364 POLES, TOWERS, & FIXTURES - CONTRA	(1,491,730)	(1,187,936)	(303,794)	79.63%	20.37%
4	365 OVERHEAD CONDUCTORS & DEVICES	9,016,808	8,276,503	740,305	91.79%	8.21%
5	365 OVRHD CONDUCTORS & DEVICES - CONTRA	(1,069,142)	(981,363)	(87,780)	91.79%	8.21%
6	366 UNDERGROUND CONDUIT	1,309,481	586,726	722,756	44.81%	55.19%
7	366 UNDERGROUND CONDUIT - CONTRA	(5,538)	(2,481)	(3,057)	44.81%	55.19%
8	367 UNDG CONDUCT & DEVICES	4,122,364	3,180,581	941,784	77.15%	22.85%
9	367 UNDG CONDUCT & DEVICES - CONTRA	(78,235)	(60,361)	(17,873)	77.15%	22.85%
10		Total	24,557,628	20,004,952	4,552,676	

Notes:

⁽¹⁾ Reference WP/P RB 1.8 - RB 1.9 for Primary/Secondary Percentages

Entergy Texas, Inc.
Cost of Service
Net Plant and Depreciation Expense By Category - Account 371
Electric
For the Test Year Ended December 31, 2021

Line No.	Plant Account	Category	DISTRIBUTION PLANT IN SERVICE ⁽¹⁾	DISTRIBUTION ACCUMULATED DEPRECIATION ⁽²⁾	DISTRIBUTION NET PLANT IN SERVICE	DEPRECIATION AND AMORTIZATION EXPENSE ⁽³⁾
1	371_1		37,783,609	(13,750,039)	24,033,570	782,819
2	371_1	Contra	(1,038,002)	336,132	(701,870)	(22,062)
3		Sub-Total Lighting	36,745,607	(13,413,907)	23,331,700	760,757
4	371_0		5,553,893	(1,536,919)	4,016,974	115,068
5	371_0	Contra	(152,578)	49,409	(103,169)	(3,243)
6		Sub-Total Other	5,401,315	(1,487,510)	3,913,805	111,825
7		Total	42,146,922	(14,901,417)	27,245,504	872,582

Notes:

⁽¹⁾ Reference WP/P RB 1.5

⁽²⁾ Reference WP/P RB 2.7 - RB 2.8

⁽³⁾ Reference WP/P EX 3.3

Entergy Texas, Inc.
Cost of Service
Taxes Other Than Income Taxes
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	TOSLSU: 408.100 SALES & USE TAX	408100: Sales / Use Tax	3,985,790
2	TOOUOT: 408.105 TAXES OTH THAN INC - UTILITY OP	408105: Taxes Other Than Inc-Util Op	1,400,000
3	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	5,253,855
4	TODET: 408.122 EXCISE TAX	408122: Excise Tax - State	11,535
5	TODETF: 408.123 EXCISE TAX FEDERAL	408123: Excise Tax - Federal	24,239
6	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	408142: Ad Valorem	42,211,807
7	TOSLCF: 408.152 FRANCHISE TAX-STATE	408152: Franchise Tax - State	603
8	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local	26,446,426
9	TOSLCFM: 408.155 FRANCHISE TAX-STATE-MS	408155: Franchise Tax - Ms	60,110
10	TOSLCFA: 408.156 FRANCHISE TAX-STATE-AR	408156: Franchise Tax - Arkansas	168
11	TOSLFTLA: 408.158 FRANCHISE TAX-LOUISIANA	408158: Franchise Tax - Louisiana	71,713
12	TOSLSR: 408.163 STREET RENTAL	408163: Street Rentals Tax	57,524
13	TOSLGRS: 408.164 GROSS RECEIPTS & SALES TAX	408164: Gross Receipts & Sales Tax	12,962,184
14	TOSLCO: 408.165 CITY OCCUPATION TAX	408165: City Occupation Tax	237
15	TOSLRC: 408.172 REGULATORY COMMISSION	408172: Regulatory Commission - State	2,483,380
16		Total	94,969,570

Notes:

⁽¹⁾ Reference WP/P EX 4.2

Entergy Texas, Inc.
Cost of Service
Taxes Other Than Income Taxes
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Non-Affiliate	Affiliate	Total
1	408100: Sales / Use Tax	3,985,790	-	3,985,790
2	408105: Taxes Other Than Inc-Util Op	1,400,000	-	1,400,000
3	408110: Employment Taxes	2,794,512	2,459,343	5,253,855
4	408122: Excise Tax - State	11,529	6	11,535
5	408123: Excise Tax - Federal	24,233	6	24,239
6	408142: Ad Valorem	41,473,343	738,464	42,211,807
7	408152: Franchise Tax - State	600	3	603
8	408154: Franchise Tax - Local	26,446,426	-	26,446,426
9	408155: Franchise Tax - Ms	61,000	(890)	60,110
10	408156: Franchise Tax - Arkansas	150	18	168
11	408158: Franchise Tax - Louisiana	74,562	(2,849)	71,713
12	408163: Street Rentals Tax	57,524	-	57,524
13	408164: Gross Receipts & Sales Tax	12,962,184	-	12,962,184
14	408165: City Occupation Tax	-	237	237
15	408172: Regulatory Commission - State	2,483,380	-	2,483,380
16	Total	91,775,233	3,194,337	94,969,570

Entergy Texas, Inc.
Cost of Service
Above the Line State and Federal Current Income Tax Calculation
Electric
For the Test Year Ended December 31, 2021

Line No.	Description	Amount
1	NIBTACALC: NET INCOME BEFORE INCOME TAXES	325,699,346
2	Subtotal NIBTACALC - Net Income Before Taxes	325,699,346
3	CTA143: FAS 143	0
4	CTA263DSC: 263A METHOD CHANGE DSC	(8,320,902)
5	CTA475F: SECTION 475 - FEDERAL	(29,463,998)
6	CTAAC: AVOIDED COST (TAX INTEREST)	(952,159)
7	CTAACQADJ: ACQUISITION ADJUSTMENT	(40,989,810)
8	CTAAFUDCB: AFUDC BOOK ONLY GROSS	(18,082,710)
9	CTAAFUDCE: AFUDC EQUITY FT PTAX	(47,548,128)
10	CTAAFUDCEC: AFUDC EQUITY FT CWIP	56,746,208
11	CTAALRDB: AMORTIZATION OF LOSS ON REACQUIRED DEBT	722,002
12	CTABDF: BUSINESS DEVELOPMENT - FEDERAL	448,526
13	CTABM: BUSINESS MEALS	(64,667)
14	CTACIAC: CIAC	8,033,786
15	CTACL: CASUALTY LOSS	10,483,216
16	CTACR: CAPITALIZED REPAIRS	(14,185)
17	CTACS: COMPUTER SOFTWARE	(2,199,748)
18	CTADCO: DEFERRED COMPENSATION	(18,594)
19	CTADCR: DEFERRED CONTRACT REVENUE	39,476
20	CTADEPL: DEPLETION	(211)
21	CTADF: DEFERRED FUEL	(48,280,071)
22	CTADFSC: DEFERRED STORM COSTS	5,774,215
23	CTADIC: DEFERRED REGULATORY EXPENSE	2,025,853
24	CTAEQNE: EQUITY-NET EARNINGS-DOMESTIC SUBS	4,369,822
25	CTAER: ENVIRONMENTAL RESERVE	(30,001)
26	CTAESI: ESI TAXES	(2,014,643)
27	CTAFO: FIBER OPTICS INV CON	17,860
28	CTAICA: INTEREST CAP - AFUDC	21,239,816
29	CTAIDR: CHANGE IN RESERVE - INJURY & DAMAGES	(90,143)
30	CTAINCT: INCENTIVE	1,749,159
31	CTAINT: INTEREST EXPENSE	(83,807,274)
32	CTAITD: INTEREST ON TAX DEFICIENCY	1,400,000
33	CTALD: LIBERALIZED DEPRECIATION	(27,731,724)
34	CTALDP: LIBERALIZED DEPR-PRELIM FAS109	1,328,861
35	CTALEAS: LEASE RENTAL EXPENSE	102,028
36	CTALITAC: LITIGATION ACCRUAL	(100,000)
37	CTALTICP: LONG TERM INCENTIVE COMP PLAN	(48,733)
38	CTALTIP: LTIP SETTLEMENT	(83,520)

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

WP/P EX 5.1

Entergy Texas, Inc.
Cost of Service
Above the Line State and Federal Current Income Tax Calculation
Electric
For the Test Year Ended December 31, 2021

Line No.	Description	Amount
39	CTAMISC: MISC ADJUSTMENTS	(4,001,553)
40	CTAMISCR: MISCELLANEOUS RESERVES	(1,567,036)
41	CTAMSIR: M&S INVENTORY RESERVE	279,330
42	CTANB: NONBASE	370,810
43	CTANOLDEC: NOL C/F DECONSOL POST 17 - FEDERAL	(76,710,732)
44	CTAOG: OPTION GRANT	49,410
45	CTAOLI: OFFICER LIFE INSURANCE	(1,078,765)
46	CTAOPEB: OPEB RESERVE	(8,544,659)
47	CTAPEN: PENSION - PRP/SRP	(512,706)
48	CTAPHR: PENSION & HOSPITALIZATION RESERVE	289,724
49	CTAPI: CHANGE IN RESERVE - PROPERTY INSURANCE	2,848,881
50	CTAPPE: PREPAID EXPENSE	205,966
51	CTAPTA: PAYROLL TAX ACCRUAL - FEDERAL	(1,618,607)
52	CTAPWR: POWERTAX MISC ALL	906,086
53	CTARACV: REGULATORY ASSET COVID 19	1,148,276
54	CTARAGI: REGULATORY ASSET - GUSTAV & IKE	55,414,720
55	CTARCC: REGULATORY CAPITALIZED COSTS	4,186,495
56	CTARCX: REMOVAL COSTS	31,142,906
57	CTARE: RESEARCH & EXPERIMENTATION	7,216,304
58	CTARME: REPAIRS & MAINTENANCE EXPENSE	3,093,662
59	CTAROB: REORGANIZATION COSTS-BANKRUPTCY	587,364
60	CTARR: RATE REFUND	23,429,842
61	CTARSA: RESTRICTED STOCK AWARD	(251,497)
62	CTARSAS: RSAS VESTED	499
63	CTARUNC: RESERVE FOR UNCOLLECTIBLE	(10,996,117)
64	CTAS475: SECTION 475 ADJUSTMENTS - CONTRACTS	(77,217,648)
65	CTAS481: SECTION 481A ADJUST - INT	-
66	CTASEC: SECURITIZATION	(7,412,565)
67	CTASODC: STORM & OTHER DEFERRED COSTS	(23,605,568)
68	CTASUC: START UP COST	216,209
69	CTATRAM: TRANSMISSION AMORTIZATION	(1,018,046)
70	CTATURG: TURGEN	6,646
71	CTAUP: UNFUNDED PENSION	3,401,000
72	CTAUPACD: UNITS OF PROPERTY - AVOIDED COST - DISTRIBUTION	10,000
73	CTAUPACT: UNITS OF PROPERTY - AVOIDED COST - TRANSMISSION	(3,122)
74	CTAUPD: UNITS OF PROPERTY DEDUCTION	(22,890,373)
75	CTAUPDRG: UNITS OF PROPERTY DEDUCTION - REPAIRS - GENERATION	(39,013,186)
76	CTAUPDRT: UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION	10,301,896
77	CTAUPDT: UNITS OF PROPERTY DEDUCTION - TRANSMISSION	(14,877,536)

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

WP/P EX 5.2

Entergy Texas, Inc.
Cost of Service
Above the Line State and Federal Current Income Tax Calculation
Electric
For the Test Year Ended December 31, 2021

Line No.	Description	Amount
78	CTAUR: UNBILLED REVENUE	12,225,100
79	CTAWDR: WASTE DISPOSAL RESERVE	34,015
80	CTAWE: WARRANTY EXPENSE	250,148
81	CTAWSC: WASTE SITE CLEANUP	(20,000)
82	Subtotal CTTOA - Adjustments to Net Income	(329,084,820)
83	State Taxable Income ⁽¹⁾	(3,385,474)
84	SITAPY: PRIOR YEAR ADJUSTMENT	392,332
85	SITASIT: STATE INCOME TAX	168,799
86	SITATM: TAX MARGIN	700,000
87	SITAUIT: UNCERTAIN INCOME TAXES-STATE	(3,566,139)
88	Subtotal STTOA - State Income Tax	(2,305,008)
89	FTAMRGTX: MARGIN TAX	(700,000)
90	Subtotal FTATOA - Federal Adjustments to Net Income	(700,000)
91	Federal Tax Taxable Income ⁽²⁾	(4,085,474)
92	FITAESI: ESI CURRENT FEDERAL TAXES	895,341
93	FITAPY: PRIOR YEAR ADJUSTMENT	(1,069,303)
94	FITARECL: RECLASS ADJUSTMENT	(7,823)
95	FITAUIT: UNCERTAIN INCOME TAXES	572,128
96	FTCALC: FEDERAL INCOME TAX ⁽³⁾	(857,950)
97	Subtotal FTTOA - Federal Income Tax	(467,607)
98	Current Income Taxes ⁽⁴⁾	(2,772,614)

Notes:

⁽¹⁾ Line 2 + Line 82

⁽²⁾ Line 83 + Line 90

⁽³⁾ Line 91 * 21%

⁽⁴⁾ Line 88 + Line 97

Entergy Texas, Inc.
Cost of Service
Federal Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2021

Line No.	Description	410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	411130: ProvDefIncTax-Cr-UPADIT-Fed	Total
1	263A METHOD CHANGE - DSC - FEDERAL	4,304,728	(544,221)	-	3,760,507
2	ACC DFIT TURGEN - FEDERAL	688	(2,561)	-	(1,873)
3	ACCRUED MEDICAL CLAIMS - FEDERAL	-	(60,842)	-	(60,842)
4	ADIT CONTRIBUTION CARRYFORWARD - FEDERAL	97,714	(97,714)	-	-
5	BOND REDEMPTION LOSS - FEDERAL	31,888	(183,508)	-	(151,620)
6	CAPITALIZED COSTS - FEDERAL	24,631	(450,060)	-	(425,429)
7	CAPITALIZED REPAIRS - FEDERAL	15,244	(1,869)	-	13,374
8	CASUALTY LOSS (STORM DAMAGE) - FEDERAL	29,591,040	(47,621,745)	-	(18,030,706)
9	COMPUTER SOFTWARE CAPITALIZED - FEDERAL	3,733,507	(2,772,570)	-	960,937
10	CONTRA SECURITIZATION - FEDERAL	1,556,639	-	-	1,556,639
11	CONTRACT DEFERRED REVENUE - FEDERAL	36,946	(45,236)	-	(8,290)
12	CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL	9,351,931	(6,055,067)	-	3,296,864
13	DEFERRED COMPENSATION - FEDERAL	20,210	(16,305)	-	3,905
14	DEFERRED FUEL - FEDERAL	10,436,917	(298,102)	-	10,138,815
15	DEFERRED MISCELLANEOUS SERVICES - FEDERAL	25,274	-	-	25,274
16	DEFERRED STORM COSTS - FEDERAL	3,873,927	(2,918,186)	-	955,741
17	ENVIRONMENTAL RESERVE - FEDERAL	259,492	(253,191)	-	6,300
18	ESI - FEDERAL	10,109,894	(10,096,163)	-	13,731
19	FAS 106 - OTHER RETIRE BENEFITS - FEDERAL	5,553,365	(3,486,381)	-	2,066,984
20	FAS 143 - FEDERAL	132,067	(105,038)	-	27,029
21	INCENTIVE COMPENSATION - FEDERAL	1,003,140	(1,370,464)	-	(367,323)
22	INJURIES AND DAMAGES RESERVE - FEDERAL	136,801	(117,871)	-	18,930
23	INTEREST CAPITALIZED - AFDC - FEDERAL	5,993,580	(6,286,225)	-	(292,644)
24	INTEREST / TAX - TAX DEFICIENCY - FEDERAL	105,000	(399,000)	-	(294,000)
25	LIBERALIZED DEPRECIATION - FEDERAL	8,898,118	(12,355,275)	-	(3,457,156)
26	LONG-TERM INCENTIVE COMP - FEDERAL	26,532	(16,298)	-	10,234
27	PREPAID EXPENSES - FEDERAL	3,170,078	(3,213,331)	-	(43,253)
28	PROPERTY INSURANCE - FEDERAL	2,591,977	(3,190,242)	-	(598,265)
29	RATE REFUND - FEDERAL	118,504	(5,228,358)	-	(5,109,853)
30	REMOVAL COSTS - FEDERAL	13,570,803	(22,391,725)	-	(8,820,922)
31	REPAIRS & MAINTENANCE - FEDERAL	-	(741,283)	-	(741,283)
32	RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL	1,749,022	(1,761,356)	-	(12,333)
33	RETROACTIVE RATE REFUND CONT - FEDERAL	-	(58,199)	-	(58,199)
34	SECTION 475 ADJUSTMENT - FEDERAL	11,221,785	(10,019,804)	-	1,201,980
35	SECTION 481A ADJ. - FEDERAL	55,119	(26,361)	-	28,758
36	SPINDLETOP CAPITAL COSTS - FEDERAL	-	(0)	-	(0)
37	STARTUP COSTS - FEDERAL	138	(513)	-	(375)
38	STOCK OPTIONS - FEDERAL	-	(10,376)	-	(10,376)
39	SYSTEM AGREEMENT - FEDERAL	0	-	-	0
40	TAX INTEREST - AVOIDED COST - FEDERAL	10,542,694	(9,979,262)	-	563,432
41	UNBILLED REVENUE - FEDERAL	-	(4,286,510)	-	(4,286,510)
42	UNCOLLECTIBLE ACCTS - FEDERAL	2,875,732	(566,548)	-	2,309,185
43	UNFUNDED PENSION - FEDERAL	3,496,561	(3,171,061)	-	325,500
44	WASTE DISPOSAL RESERVE - FEDERAL	-	(7,143)	-	(7,143)
45	WASTE SITE CLEAN UP COSTS - FEDERAL	4,200	-	-	4,200
46	ADIT-TAX CR C/F-TAP-FEDERAL	594,000	(1,104,498)	-	(510,498)
47	FIBER OPTICS-FEDERAL	-	(3,836)	-	(3,836)
48	LEASE - RENTAL EXPENSE - FEDERAL	-	(35,994)	-	(35,994)
49	MISC RESERVES - FEDERAL	621,954	(279,848)	-	342,106
50	NONBASE - FEDERAL - RETAIL	13,789	(108,536)	-	(94,747)
51	REGULATORY ASSET-FEDERAL	1,450,513	(13,087,604)	-	(11,637,091)
52	SUPPLEMENTAL PENSION PLAN-FEDERAL	202,331	(94,662)	-	107,668
53	WARRANTY EXPENSE - FEDERAL	334,965	(52,531)	-	282,434
54	UNITS OF PROPERTY DEDUCTION - FED	19,528,299	(15,544,878)	-	3,983,421
55	PARTNERSHIP INCOME/LOSS	-	(83)	-	(83)
56	ADIT BEN POTNT DISALL	800,000	-	-	800,000
57	ADIT-NOL C/F - STATE	3,266	(158)	-	3,108
58	RESTRICTED STOCK AWARDS - FEDERAL	113,697	(60,883)	-	52,814
59	BUSINESS DEVELOPMENT - FEDERAL	14,637	(224,072)	-	(209,435)
60	MISC CAP COSTS - FEDERAL	6,444,968	(5,068,073)	-	1,376,895
61	REORGANIZATION COSTS-BANKRUPTCY - FEDERAL	56,351	(198,888)	-	(142,537)
62	UNITS OF PROPERTY - TRANSMISSION - FEDERAL	3,773,817	(3,613,043)	-	160,773
63	ADIT-NOL C/F DECONSOL POST 17 - FEDERAL	44,123,499	(24,483,837)	-	19,639,662
64	LITIGATION SETTLEMENT - FEDERAL	21,000	-	-	21,000
65	RETAIL EXCESS ADIT - FEDERAL	-	-	(21,929,180)	(21,929,180)
66	ACQUISITION - FED	8,611,361	(3,518)	-	8,607,844
67	TRANSMISSION AMORTIZATION - FEDERAL	213,790	-	-	213,790

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

W/P EX 6.1

Entergy Texas, Inc.
Cost of Service
Federal Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2021

Line No.	Description	410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	411130: ProvDefIncTax-Cr-UPADIT-Fed	Total
68	UNITS OF PROPERTY DEDUCTION - REPAIRS - GENERATION - FED	8,767,292	-	-	8,767,292
69	REGULATORY ASSET COVID19 - FEDERAL	1,613,943	(1,855,081)	-	(241,138)
70	PAYROLL TAX ACCRUAL - FEDERAL	339,911	(3)	-	339,908
71	LIBERALIZED DEPR-PRELIM FAS109 - FEDERAL	12,274,832	(5,497,901)	-	6,776,931
72	M&S INVENTORY RESERVE-FEDERAL	614	(59,273)	-	(58,659)
73	SECTION 475 ADJUSTMENT - CONTRACTS - FEDERAL	26,438,170	(48,886)	-	26,389,284
74	Total	281,072,884	(231,632,052)	(21,929,180)	27,511,651

Entergy Texas, Inc.
Cost of Service
State Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	410120: Prov Def Inc Tax-Util Op-State	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	Total
1	DTSESI: ESI STATE DEFERRED TAXES	3,270,174	(2,886,334)	383,841
2	DTSNOLNC: ADIT-NOL C/F TAP-NON-CURRENT - STATE	752	(15,550)	(14,798)
3	Total	3,270,927	(2,901,884)	369,043

Entergy Texas, Inc.
Cost of Service
Investment Tax Credit
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	ITC411: 411 ITC AMORTIZATION	411430: Itc Amortization	(632,801)
2		Total	<u>(632,801)</u>

Entergy Texas, Inc.
Cost of Service
Plant in Service
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	FN	Amount
1	PLP310: 310 LAND & LAND RIGHTS	1010AM: Electric Plant In Service		4,490,484
2	PLP311: 311 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service		295,409,830
3	PLP311: 311 STRUCTURES & IMPROVEMENTS	106000: Completed Projects Unclassified		9,149,002
4	PLP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(531,559)
5	PLP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1010TR: EPIS Contra TX Rita Securiz		(146,034)
6	PLP312: 312 BOILER PLANT EQUIPMENT	1010AM: Electric Plant In Service		468,975,041
7	PLP312: 312 BOILER PLANT EQUIPMENT	106000: Completed Projects Unclassified		14,906,614
8	PLP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(4,231,541)
9	PLP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1010TR: EPIS Contra TX Rita Securiz		(503,508)
10	PLP314: 314 TURBO GENERATOR UNITS	1010AM: Electric Plant In Service		313,368,106
11	PLP314: 314 TURBO GENERATOR UNITS	106000: Completed Projects Unclassified		16,764,419
12	PLP314C: 314 TURBO GENERATOR UNITS - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(729,291)
13	PLP314C: 314 TURBO GENERATOR UNITS - CONTRA	1010TR: EPIS Contra TX Rita Securiz		(1,508,467)
14	PLP315: 315 ACCESSORY ELECTRIC EQUIP	1010AM: Electric Plant In Service		113,179,418
15	PLP315: 315 ACCESSORY ELECTRIC EQUIP	106000: Completed Projects Unclassified		1,765,438
16	PLP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(2,998,713)
17	PLP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	1010TR: EPIS Contra TX Rita Securiz		(51,166)
18	PLP316: 316 MISC POWER PLANT EQUIP	1010AM: Electric Plant In Service		17,057,236
19	PLP316: 316 MISC POWER PLANT EQUIP	106000: Completed Projects Unclassified		260,451
20	PLP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(1,523,478)
21	PLP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1010TR: EPIS Contra TX Rita Securiz		(322)
22	PLP317: 317 ASSET RETIREMENT OBLIGATION	101061: ARO Asset-Fossil Steam Product		419,211
23	PLP317: 317 ASSET RETIREMENT OBLIGATION	101065: ARO Asset - Coal Combustion		779,264
24	PLP340: 340 LAND - OTH PRODUCTION	106000: Completed Projects Unclassified		380,972
25	PLP341: 341 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service		41,828,352
26	PLP341: 341 STRUCTURES & IMPROVEMENTS	106000: Completed Projects Unclassified		42,155,300
27	PLP342: 342 FUEL HOLDERS, PRODUCRS & ACCESS	106000: Completed Projects Unclassified		11,420,236
28	PLP343: 343 PRIME MOVERS	106000: Completed Projects Unclassified		353,524,725
29	PLP344: 344 GENERATORS	1010AM: Electric Plant In Service		1,201,959
30	PLP344: 344 GENERATORS	106000: Completed Projects Unclassified		243,385,403
31	PLP345: 345 ACCESSORY ELECTRIC EQUIPMENT	106000: Completed Projects Unclassified		76,234,929
32	PLP346: 346 MISCELLANEOUS POWER PLANT EQUIP	1010AM: Electric Plant In Service		296,026
33	PLP346: 346 MISCELLANEOUS POWER PLANT EQUIP	106000: Completed Projects Unclassified		7,933,026
34		Sub-Total PRODUCTION PLANT IN SERVICE		2,022,661,362
35	PLT3501: 350.1 LAND & LAND RIGHTS	1010AM: Electric Plant In Service ⁽¹⁾	TH	6,105,634
36	PLT3501: 350.1 LAND & LAND RIGHTS	1010AM: Electric Plant In Service ⁽¹⁾	TL	11,778,473
37	PLT3501: 350.1 LAND & LAND RIGHTS	106000: Completed Projects Unclassified ⁽¹⁾	TH	55,223
38	PLT3501: 350.1 LAND & LAND RIGHTS	106000: Completed Projects Unclassified ⁽¹⁾	TL	6
39	PLT3502: 350.2 LAND EASEMENTS	1010AM: Electric Plant In Service ⁽¹⁾	TH	30,580,167
40	PLT3502: 350.2 LAND EASEMENTS	1010AM: Electric Plant In Service ⁽¹⁾	TL	28,718,199
41	PLT3502: 350.2 LAND EASEMENTS	106000: Completed Projects Unclassified ⁽¹⁾	TH	159,322
42	PLT3502: 350.2 LAND EASEMENTS	106000: Completed Projects Unclassified ⁽¹⁾	TL	335,927
43	PLT352: 352 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service ⁽¹⁾	TH	46,646,245
44	PLT352: 352 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service ⁽¹⁾	TL	40,185,931
45	PLT352: 352 STRUCTURES & IMPROVEMENTS	106000: Completed Projects Unclassified ⁽¹⁾	TH	105,690
46	PLT352: 352 STRUCTURES & IMPROVEMENTS	106000: Completed Projects Unclassified ⁽¹⁾	TL	206,540
47	PLT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽¹⁾	TH	(180,833)
48	PLT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽¹⁾	TL	(156,227)
49	PLT353: 353 STATION EQUIPMENT	1010AM: Electric Plant In Service ⁽¹⁾	TH	317,663,243
50	PLT353: 353 STATION EQUIPMENT	1010AM: Electric Plant In Service ⁽¹⁾	TL	514,369,108
51	PLT353: 353 STATION EQUIPMENT	106000: Completed Projects Unclassified ⁽¹⁾	TH	58,985,039
52	PLT353: 353 STATION EQUIPMENT	106000: Completed Projects Unclassified ⁽¹⁾	TL	35,354,081
53	PLT353C: 353 STATION EQUIPMENT - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽¹⁾	TH	(1,387,298)
54	PLT353C: 353 STATION EQUIPMENT - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽¹⁾	TL	(1,768,521)
55	PLT353C: 353 STATION EQUIPMENT - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽¹⁾	TH	(397,762)
56	PLT353C: 353 STATION EQUIPMENT - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽¹⁾	TL	(507,065)
57	PLT353SU: 353 STATION EQUIPMENT - STEPUPS	1010AM: Electric Plant In Service ⁽¹⁾	S	25,821,398
58	PLT353SU: 353 STATION EQUIPMENT - STEPUPS	106000: Completed Projects Unclassified ⁽¹⁾	S	28,802,924
59	PLT354: 354 TOWERS & FIXTURES	1010AM: Electric Plant In Service ⁽¹⁾	TH	27,991,844
60	PLT354: 354 TOWERS & FIXTURES	1010AM: Electric Plant In Service ⁽¹⁾	TL	5,040,778

Entergy Texas, Inc.
Cost of Service
Plant in Service
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	FN	Amount
61	PLT354: 354 TOWERS & FIXTURES	106000: Completed Projects Unclassified ⁽¹⁾	TL	106,081
62	PLT354C: 354 TOWERS & FIXTURES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽¹⁾	TH	(66,762)
63	PLT354C: 354 TOWERS & FIXTURES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽¹⁾	TL	(12,284)
64	PLT354C: 354 TOWERS & FIXTURES - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽¹⁾	TH	(1,180,213)
65	PLT354C: 354 TOWERS & FIXTURES - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽¹⁾	TL	(217,150)
66	PLT355: 355 POLES & FIXTURES	1010AM: Electric Plant In Service ⁽¹⁾	TH	147,125,788
67	PLT355: 355 POLES & FIXTURES	1010AM: Electric Plant In Service ⁽¹⁾	TL	273,834,979
68	PLT355: 355 POLES & FIXTURES	106000: Completed Projects Unclassified ⁽¹⁾	TH	158,877,308
69	PLT355: 355 POLES & FIXTURES	106000: Completed Projects Unclassified ⁽¹⁾	TL	85,511,721
70	PLT355C: 355 POLES & FIXTURES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽¹⁾	TH	(5,772,218)
71	PLT355C: 355 POLES & FIXTURES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽¹⁾	TL	(6,778,811)
72	PLT355C: 355 POLES & FIXTURES - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽¹⁾	TH	(10,789,437)
73	PLT355C: 355 POLES & FIXTURES - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽¹⁾	TL	(12,670,960)
74	PLT356: 356 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service ⁽¹⁾	TH	138,046,912
75	PLT356: 356 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service ⁽¹⁾	TL	217,835,820
76	PLT356: 356 OVERHEAD CONDUCTORS & DEVICES	106000: Completed Projects Unclassified ⁽¹⁾	TH	810,622
77	PLT356: 356 OVERHEAD CONDUCTORS & DEVICES	106000: Completed Projects Unclassified ⁽¹⁾	TL	6,375,740
78	PLT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽¹⁾	TH	(3,202,342)
79	PLT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽¹⁾	TL	(5,171,983)
80	PLT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽¹⁾	TH	(5,341,494)
81	PLT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽¹⁾	TL	(8,626,848)
82	PLT358: 358 UNDERGROUND CONDUCT & DEVICES	1010AM: Electric Plant In Service ⁽¹⁾	TL	321,717
83	PLT359: 359 ROADS & TRAILS	1010AM: Electric Plant In Service ⁽¹⁾	TH	96,039
84	PLT359: 359 ROADS & TRAILS	1010AM: Electric Plant In Service ⁽¹⁾	TL	106,746
85		Sub-Total TRANSMISSION PLANT IN SERVICE		2,143,727,035
86	PLD3601: 360.1 LAND	1010AM: Electric Plant In Service		10,091,254
87	PLD3601: 360.1 LAND	106000: Completed Projects Unclassified		1,471,979
88	PLD3602: 360.2 LAND RIGHTS	1010AM: Electric Plant In Service ⁽²⁾	D1	12,051,009
89	PLD3602: 360.2 LAND RIGHTS	106000: Completed Projects Unclassified ⁽²⁾	D1	614,241
90	PLD361: 361 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service		29,070,197
91	PLD361: 361 STRUCTURES & IMPROVEMENTS	106000: Completed Projects Unclassified		8,560,900
92	PLD362: 362 STATION EQUIPMENT	1010AM: Electric Plant In Service		304,957,707
93	PLD362: 362 STATION EQUIPMENT	106000: Completed Projects Unclassified		24,971,575
94	PLD362C: 362 STATION EQUIPMENT - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(4,926,502)
95	PLD362C: 362 STATION EQUIPMENT - CONTRA	1010TR: EPIS Contra TX Rita Securiz		(380,109)
96	PLD364: 364 POLES, TOWERS, & FIXTURES	1010AM: Electric Plant In Service ⁽²⁾	D1	293,037,339
97	PLD364: 364 POLES, TOWERS, & FIXTURES	1010AM: Electric Plant In Service ⁽²⁾	D2	74,939,242
98	PLD364: 364 POLES, TOWERS, & FIXTURES	106000: Completed Projects Unclassified ⁽²⁾	D1	46,166,856
99	PLD364: 364 POLES, TOWERS, & FIXTURES	106000: Completed Projects Unclassified ⁽²⁾	D2	11,806,377
100	PLD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽²⁾	D1	(18,152,206)
101	PLD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽²⁾	D2	(4,642,114)
102	PLD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽²⁾	D1	(20,485,556)
103	PLD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽²⁾	D2	(5,238,827)
104	PLD365: 365 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service ⁽²⁾	D1	368,856,864
105	PLD365: 365 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service ⁽²⁾	D2	32,993,000
106	PLD365: 365 OVERHEAD CONDUCTORS & DEVICES	106000: Completed Projects Unclassified ⁽²⁾	D1	58,538,970
107	PLD365: 365 OVERHEAD CONDUCTORS & DEVICES	106000: Completed Projects Unclassified ⁽²⁾	D2	5,236,113
108	PLD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽²⁾	D1	(22,140,487)
109	PLD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽²⁾	D2	(1,980,392)
110	PLD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽²⁾	D1	(9,765,489)
111	PLD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽²⁾	D2	(873,490)
112	PLD366: 366 UNDERGROUND CONDUIT	1010AM: Electric Plant In Service ⁽²⁾	D1	29,399,508
113	PLD366: 366 UNDERGROUND CONDUIT	1010AM: Electric Plant In Service ⁽²⁾	D2	36,215,691
114	PLD366: 366 UNDERGROUND CONDUIT	106000: Completed Projects Unclassified ⁽²⁾	D1	6,454,365
115	PLD366: 366 UNDERGROUND CONDUIT	106000: Completed Projects Unclassified ⁽²⁾	D2	7,950,789
116	PLD366C: 366 UNDERGROUND CONDUIT - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽²⁾	D1	(145,172)
117	PLD366C: 366 UNDERGROUND CONDUIT - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽²⁾	D2	(178,829)
118	PLD366C: 366 UNDERGROUND CONDUIT - CONTRA	1010TR: EPIS Contra TX Rita Securiz ⁽²⁾	D1	5,217

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

WP/P RB 1.2

Entergy Texas, Inc.
Cost of Service
Plant in Service
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	FN	Amount
119	PLD366C: 366 UNDERGROUND CONDUIT - CONTRA	1010TR: EPIS Contra TX Rita Securitz ⁽²⁾	D2	6,426
120	PLD367: 367 UNDERGROUND CONDUCT & DEVICES	1010AM: Electric Plant In Service ⁽²⁾	D1	132,296,174
121	PLD367: 367 UNDERGROUND CONDUCT & DEVICES	1010AM: Electric Plant In Service ⁽²⁾	D2	39,173,461
122	PLD367: 367 UNDERGROUND CONDUCT & DEVICES	106000: Completed Projects Unclassified ⁽²⁾	D1	17,748,308
123	PLD367: 367 UNDERGROUND CONDUCT & DEVICES	106000: Completed Projects Unclassified ⁽²⁾	D2	5,255,350
124	PLD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽²⁾	D1	(1,595,134)
125	PLD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽²⁾	D2	(472,326)
126	PLD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1010TR: EPIS Contra TX Rita Securitz ⁽²⁾	D1	(1,128,356)
127	PLD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1010TR: EPIS Contra TX Rita Securitz ⁽²⁾	D2	(334,111)
128	PLD368: 368 LINE TRANSFORMERS	1010AM: Electric Plant In Service		615,936,640
129	PLD368: 368 LINE TRANSFORMERS	106000: Completed Projects Unclassified		76,231,165
130	PLD368C: 368 LINE TRANSFORMERS - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(42,491,279)
131	PLD368C: 368 LINE TRANSFORMERS - CONTRA	1010TR: EPIS Contra TX Rita Securitz		(29,252,667)
132	PLD3691: 369.1 OVERHEAD SERVICES	1010AM: Electric Plant In Service ⁽²⁾	DV	116,621,668
133	PLD3691: 369.1 OVERHEAD SERVICES	106000: Completed Projects Unclassified ⁽²⁾	DV	6,663,474
134	PLD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽²⁾	DV	(6,885,723)
135	PLD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1010TR: EPIS Contra TX Rita Securitz ⁽²⁾	DV	(5,693,260)
136	PLD3692: 369.2 UNDERGROUND SERVICES	1010AM: Electric Plant In Service ⁽²⁾	DV	87,885,954
137	PLD3692: 369.2 UNDERGROUND SERVICES	106000: Completed Projects Unclassified ⁽²⁾	DV	5,271,058
138	PLD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽²⁾	DV	(1,593,206)
139	PLD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1010TR: EPIS Contra TX Rita Securitz ⁽²⁾	DV	(91,900)
140	PLD370: 370 METERS	1010AM: Electric Plant In Service		6,696,443
141	PLD370: 370 METERS	106000: Completed Projects Unclassified		2,288,814
142	PLD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	1010AM: Electric Plant In Service ⁽³⁾		35,337,896
143	PLD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	106000: Completed Projects Unclassified ⁽³⁾		2,445,713
144	PLD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽³⁾		(1,033,248)
145	PLD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	1010TR: EPIS Contra TX Rita Securitz ⁽³⁾		(4,754)
146	PLD371O: 371 INSTALL ON CUST PREMISES - OTHER	1010AM: Electric Plant In Service ⁽³⁾		5,194,392
147	PLD371O: 371 INSTALL ON CUST PREMISES - OTHER	106000: Completed Projects Unclassified ⁽³⁾		359,500
148	PLD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1010TA: Contra Asset-TX Ike Securiza ⁽³⁾		(151,879)
149	PLD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1010TR: EPIS Contra TX Rita Securitz ⁽³⁾		(699)
150	PLD3731R: 373.1 ST LIGHT & SIGNAL SYS - ROADWAY	1010AM: Electric Plant In Service		31,786,542
151	PLD3731R: 373.1 ST LIGHT & SIGNAL SYS - ROADWAY	106000: Completed Projects Unclassified		4,880,609
152	PLD3731RC: 373.1 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(1,474,668)
153	PLD3731RC: 373.1 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1010TR: EPIS Contra TX Rita Securitz		(2,442,018)
154	PLD3732N: 373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	1010AM: Electric Plant In Service		0
155	PLD3732N: 373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	106000: Completed Projects Unclassified		89
156	PLD370AMI: 370 METERS - AMI SMART METERING	1010AM: Electric Plant In Service		47,728,611
157	PLD370AMI: 370 METERS - AMI SMART METERING	106000: Completed Projects Unclassified		62,833,675
158		Sub-Total DISTRIBUTION PLANT IN SERVICE		2,482,476,751
159	PLG389: 389 LAND & LAND RIGHTS	1010AM: Electric Plant In Service		4,152,652
160	PLG390: 390 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service		63,526,418
161	PLG390: 390 STRUCTURES & IMPROVEMENTS	106000: Completed Projects Unclassified		3,367,298
162	PLG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(1,100,696)
163	PLG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1010TR: EPIS Contra TX Rita Securitz		(947,199)
164	PLG391: 391 OFFICE FURNITURE & EQUIPMENT	1010AM: Electric Plant In Service		11,989,794
165	PLG391: 391 OFFICE FURNITURE & EQUIPMENT	106000: Completed Projects Unclassified		3,313,664
166	PLG391C: 391 OFFICE FURNITURE & EQUIPMENT - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(28,712)
167	PLG392: 392 TRANSPORTATION EQUIPMENT	1010AM: Electric Plant In Service		30,485
168	PLG393: 393 STORES EQUIPMENT	1010AM: Electric Plant In Service		28,117
169	PLG394: 394 TOOLS, SHOP, & GARAGE EQUIP	1010AM: Electric Plant In Service		10,659,835
170	PLG394: 394 TOOLS, SHOP, & GARAGE EQUIP	106000: Completed Projects Unclassified		524,754
171	PLG395: 395 LABORATORY EQUIPMENT	1010AM: Electric Plant In Service		468,469
172	PLG396: 396 POWER OPERATED EQUIPMENT	1010AM: Electric Plant In Service		526,899
173	PLG397: 397 COMMUNICATION EQUIPMENT	1010AM: Electric Plant In Service		31,725,659
174	PLG397: 397 COMMUNICATION EQUIPMENT	106000: Completed Projects Unclassified		6,020,920
175	PLG397C: 397 COMMUNICATION EQUIPMENT - CONTRA	1010TA: Contra Asset-TX Ike Securiza		(99,673)
176	PLG398: 398 MISCELLANEOUS EQUIPMENT	1010AM: Electric Plant In Service		2,116,402
177	PLG398: 398 MISCELLANEOUS EQUIPMENT	106000: Completed Projects Unclassified		349,794
178		Sub-Total GENERAL PLANT IN SERVICE		136,624,880

Entergy Texas, Inc.
Cost of Service
Plant in Service
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	FN	Amount
179	PLI301AGM: 301 A&G / MISC	1010AM: Electric Plant In Service		6,305,131
180	PLI303CA: 303 CUSTOMER ACCOUNTING	1010AM: Electric Plant In Service		3,078,270
181	PLI303CS: 303 CUSTOMER SERVICE	1010AM: Electric Plant In Service		27,639,766
182	PLI303CS: 303 CUSTOMER SERVICE	106ECC: CCA Plt Unclass - Elec		152,096
183	PLI303CIS: 303 CUSTOMER CIS	1010AM: Electric Plant In Service		478,864
184	PLI303CCS: 303 CUSTOMER CCS	1010AM: Electric Plant In Service		63,235,820
185	PLI303D: 303 DISTRIBUTION	1010AM: Electric Plant In Service		97,584,198
186	PLI303AGM: 303 A&G / MISC	1010AM: Electric Plant In Service		81,449,150
187	PLI303AGM: 303 A&G / MISC	1010CC: CCA Plant - Elec		54,286
188	PLI303AGM: 303 A&G / MISC	106000: Completed Projects Unclassified		24,570,741
189	PLI303AGM: 303 A&G / MISC	106ECC: CCA Plt Unclass - Elec		95,403
190	PLI303L: 303 A&G / MISC - LABOR RELATED	1010AM: Electric Plant In Service		6,388,659
191	PLI303PDF: 303 NON-NUCLEAR PRODUCTION - FUEL	1010AM: Electric Plant In Service		276,867
192	PLI303PDF: 303 NON-NUCLEAR PRODUCTION - NON-FUEL	1010AM: Electric Plant In Service		5,858,051
193	PLI303PDF: 303 NON-NUCLEAR PRODUCTION - NON-FUEL	106000: Completed Projects Unclassified		110,209
194	PLI303TD: 303 TRANSMISSION & DISTRIBUTION	1010AM: Electric Plant In Service		(21,837,105)
195	PLI303TD: 303 TRANSMISSION & DISTRIBUTION	106000: Completed Projects Unclassified		29,494,763
196	PLI303T: 303 TRANSMISSION	1010AM: Electric Plant In Service		48,729,379
197		Sub-Total INTANGIBLE PLANT IN SERVICE (A/C 301 AND 303)		373,664,549
198	PLI303BCR: 303 TX DEPR - CWIP - BIG CAJUN	1010AM: Electric Plant In Service		(3,700,274)
199	PLI303N6R: 303 TX DEPR - CWIP - NELSON #6	1010AM: Electric Plant In Service		(4,682,178)
200		Sub-Total SPECIFIC ASSIGNMENT		(8,382,452)
201		Total		7,150,772,126

Notes:

- ⁽¹⁾Reference WP/P RB 1.7 for Transmission High/Low split
⁽²⁾Reference WP/P RB 1.10 for Distribution Primary/Secondary split
⁽³⁾Reference WP/P RB 1.11 for Lighting/Other split

Entergy Texas, Inc.
Cost of Service
Plant in Service
Electric
For the Test Year Ended December 31, 2021

Line No.	Plant Account	Line Item	Account 101	Account 106	Total
1	310_1	310 LAND & LAND RIGHTS	4,490,484	-	4,490,484
2	311_0	311 STRUCTURES & IMPROVEMENTS	295,409,830	9,149,002	304,558,832
3	311_0	311 STRUCTURES & IMPROVEMENTS - CONTRA	(677,593)	-	(677,593)
4	312_0	312 BOILER PLANT EQUIPMENT	467,913,215	14,906,614	482,819,829
5	312_0	312 BOILER PLANT EQUIPMENT - CONTRA	(4,735,049)	-	(4,735,049)
6	312_1	312 BOILER PLANT EQUIPMENT	1,061,827	-	1,061,827
7	314_0	314 TURBO GENERATOR UNITS	313,368,106	16,764,419	330,132,525
8	314_0	314 TURBO GENERATOR UNITS - CONTRA	(2,237,758)	-	(2,237,758)
9	315_0	315 ACCESSORY ELECTRIC EQUIP	113,179,418	1,765,438	114,944,856
10	315_0	315 ACCESSORY ELECTRIC EQUIP - CONTRA	(3,049,879)	-	(3,049,879)
11	316_0	316 MISC POWER PLANT EQUIP	17,057,236	260,451	17,317,688
12	316_0	316 MISC POWER PLANT EQUIP - CONTRA	(1,523,800)	-	(1,523,800)
13	317_0	317 ASSET RETIREMENT OBLIGATION	1,198,475	-	1,198,475
14	340_1	340 LAND - OTH PRODUCTION	-	380,972	380,972
15	341_0	341 STRUCTURES & IMPROVEMENTS	41,828,352	42,155,300	83,983,651
16	342_0	342 FUEL HOLDERS, PRODUCRS & ACCESS	-	11,420,236	11,420,236
17	343_0	343 PRIME MOVERS	-	353,524,725	353,524,725
18	344_0	344 GENERATORS	1,201,959	243,385,403	244,587,362
19	345_0	345 ACCESSORY ELECTRIC EQUIPMENT	-	76,234,929	76,234,929
20	346_0	346 MISCELLANEOUS POWER PLANT EQUIP	296,026	7,933,026	8,229,051
21		Subtotal PRODUCTION PLANT IN SERVICE	1,244,780,849	777,880,514	2,022,661,362
22	350_1	350.1 LAND & LAND RIGHTS	17,884,107	55,228	17,939,335
23	350_2	350.2 LAND EASEMENTS	37,570,952	350,669	37,921,620
24	350_3	350.2 LAND EASEMENTS	21,727,414	144,580	21,871,995
25	352_0	352 STRUCTURES & IMPROVEMENTS	86,832,176	312,230	87,144,406
26	352_0	352 STRUCTURES & IMPROVEMENTS - CONTRA	(337,060)	-	(337,060)
27	353_0	353 STATION EQUIPMENT	832,032,351	94,339,120	926,371,471
28	353_0	353 STATION EQUIPMENT - CONTRA	(4,060,647)	-	(4,060,647)
29	353_0	353 STATION EQUIPMENT - STEPUPS	25,821,398	28,802,924	54,624,322
30	354_0	354 TOWERS & FIXTURES	33,032,622	106,081	33,138,703
31	354_0	354 TOWERS & FIXTURES - CONTRA	(1,476,409)	-	(1,476,409)
32	355_0	355 POLES & FIXTURES	420,960,767	244,389,029	665,349,797
33	355_0	355 POLES & FIXTURES - CONTRA	(36,011,426)	-	(36,011,426)
34	356_1	356 OVERHEAD CONDUCTORS & DEVICES	323,723,432	6,760,452	330,483,884
35	356_1	356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(22,342,667)	-	(22,342,667)
36	356_2	356 OVERHEAD CONDUCTORS & DEVICES	6,741,182	308,085	7,049,267
37	356_3	356 OVERHEAD CONDUCTORS & DEVICES	25,418,118	117,824	25,535,942
38	358_0	358 UNDERGROUND CONDUCT & DEVICES	321,717	-	321,717
39	359_0	359 ROADS & TRAILS	202,785	-	202,785
40		Subtotal TRANSMISSION PLANT IN SERVICE	1,768,040,812	375,686,223	2,143,727,035
41	360_1	360.1 LAND	10,091,254	1,471,979	11,563,233
42	360_2	360.2 LAND RIGHTS	12,051,009	614,241	12,665,251
43	361_0	361 STRUCTURES & IMPROVEMENTS	29,070,197	8,560,900	37,631,098
44	362_0	362 STATION EQUIPMENT	304,957,707	24,971,575	329,929,283
45	362_0	362 STATION EQUIPMENT - CONTRA	(5,306,611)	-	(5,306,611)
46	364_0	364 POLES, TOWERS, & FIXTURES	367,976,581	57,973,232	425,949,814
47	364_0	364 POLES, TOWERS, & FIXTURES - CONTRA	(48,518,704)	-	(48,518,704)
48	365_1	365 OVERHEAD CONDUCTORS & DEVICES	350,512,864	58,799,545	409,312,409
49	365_1	365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(34,759,857)	-	(34,759,857)
50	365_3	365 OVERHEAD CONDUCTORS & DEVICES	51,337,000	4,975,538	56,312,538
51	366_0	366 UNDERGROUND CONDUIT	65,615,199	14,405,154	80,020,353
52	366_0	366 UNDERGROUND CONDUIT - CONTRA	(312,358)	-	(312,358)
53	367_0	367 UNDERGROUND CONDUCT & DEVICES	171,469,634	23,003,658	194,473,292
54	367_0	367 UNDERGROUND CONDUCT & DEVICES - CONTRA	(3,529,928)	-	(3,529,928)
55	368_0	368 LINE TRANSFORMERS	615,936,640	76,231,165	692,167,805
56	368_0	368 LINE TRANSFORMERS - CONTRA	(71,743,947)	-	(71,743,947)
57	369_1	369.1 OVERHEAD SERVICES	116,621,668	6,663,474	123,285,142
58	369_1	369.1 OVERHEAD SERVICES - CONTRA	(12,578,983)	-	(12,578,983)
59	369_2	369.2 UNDERGROUND SERVICES	87,885,954	5,271,058	93,157,011
60	369_2	369.2 UNDERGROUND SERVICES - CONTRA	(1,685,107)	-	(1,685,107)
61	370_0	370 METERS	6,696,443	2,288,814	8,985,256
62	370_15	370 METERS - AMI SMART METERING	47,728,611	62,833,675	110,562,286
63	371_0	371 INSTALL ON CUST PREMISES - OTHER	5,194,392	359,500	5,553,893
64	371_0	371 INSTALL ON CUST PREMISES - OTHER - CONTRA	(152,578)	-	(152,578)
65	371_1	371 INSTALL ON CUST PREMISES - LIGHTING	35,337,896	2,445,713	37,783,609
66	371_1	371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	(1,038,002)	-	(1,038,002)

Entergy Texas, Inc.
Cost of Service
Plant in Service
Electric
For the Test Year Ended December 31, 2021

Line No.	Plant Account	Line Item	Account 101	Account 106	Total
67	373_1	373.1 ST LIGHT & SIGNAL SYS - ROADWAY	31,786,542	4,880,609	36,667,151
68	373_1	373.1 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	(3,916,686)	-	(3,916,686)
69	373_2	373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	0	89	89
70		Subtotal DISTRIBUTION PLANT IN SERVICE	2,126,726,832	355,749,919	2,482,476,751
71	389_1	389 LAND & LAND RIGHTS	4,152,652	-	4,152,652
72	390_0	390 STRUCTURES & IMPROVEMENTS	63,526,418	3,367,298	66,893,716
73	390_0	390 STRUCTURES & IMPROVEMENTS - CONTRA	(2,047,894)	-	(2,047,894)
74	391_1	391 OFFICE FURNITURE & EQUIPMENT	2,067,544	42,044	2,109,588
75	391_1	391 OFFICE FURNITURE & EQUIPMENT - CONTRA	(28,712)	-	(28,712)
76	391_2	391 OFFICE FURNITURE & EQUIPMENT	8,441,044	3,271,620	11,712,664
77	391_3	391 OFFICE FURNITURE & EQUIPMENT	1,481,206	-	1,481,206
78	392_0	392 TRANSPORTATION EQUIPMENT	30,485	-	30,485
79	393_0	393 STORES EQUIPMENT	28,117	-	28,117
80	394_0	394 TOOLS, SHOP, & GARAGE EQUIP	10,659,835	524,754	11,184,589
81	395_0	395 LABORATORY EQUIPMENT	468,469	-	468,469
82	396_0	396 POWER OPERATED EQUIPMENT	526,899	-	526,899
83	397_1	397 COMMUNICATION EQUIPMENT	14,808,030	5,282,671	20,090,701
84	397_2	397 COMMUNICATION EQUIPMENT	16,917,629	738,249	17,655,878
85	397_2	397 COMMUNICATION EQUIPMENT - CONTRA	(99,673)	-	(99,673)
86	398_0	398 MISCELLANEOUS EQUIPMENT	2,116,402	349,794	2,466,195
87		Subtotal GENERAL PLANT IN SERVICE	123,048,451	13,576,430	136,624,880
88	301_0	301 A&G / MISC	6,305,131	-	6,305,131
89	303_0	303 A&G / MISC	81,503,437	24,666,145	106,169,581
90	303_0	303 CUSTOMER ACCOUNTING	3,078,270	-	3,078,270
91	303_0	303 CUSTOMER CCS	63,235,820	-	63,235,820
92	303_0	303 CUSTOMER CIS	478,864	-	478,864
93	303_0	303 CUSTOMER SERVICE	27,639,766	152,096	27,791,862
94	303_0	303 DISTRIBUTION	97,584,198	-	97,584,198
95	303_0	303 A&G / MISC - LABOR RELATED	6,388,659	-	6,388,659
96	303_0	303 NON-NUCLEAR PRODUCTION - FUEL	276,867	-	276,867
97	303_0	303 NON-NUCLEAR PRODUCTION - NON-FUEL	5,858,051	110,209	5,968,260
98	303_0	303 TRANSMISSION	48,729,379	-	48,729,379
99	303_0	303 TRANSMISSION & DISTRIBUTION	(21,837,105)	29,494,763	7,657,658
100		Subtotal INTANGIBLE PLANT IN SERVICE (A/C 301 AND 303)	319,241,337	54,423,212	373,664,549
101	303_0	303 TX DEPR - CWIP - BIG CAJUN	(3,700,274)	-	(3,700,274)
102	303_0	303 TX DEPR - CWIP - NELSON #6	(4,682,178)	-	(4,682,178)
103		Subtotal SPECIFIC ASSIGNMENT	(8,382,452)	-	(8,382,452)
104		Total	5,573,455,829	1,577,316,297	7,150,772,126

Entergy Texas, Inc.
Cost of Service
Transmission High Low - Plant in Service
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Total	Transmission High			Transmission Low			Step Up		
			Total	Account 101	Account 106	Total	Account 101	Account 106	Total	Account 101	Account 106
1	350.1 LAND & LAND RIGHTS	17,939,335	17,894,107	55,228	6,160,857	6,105,634	55,223	11,778,478	11,778,473	6	-
2	350.2 LAND EASEMENTS	59,793,615	59,298,366	495,249	30,739,489	30,580,167	159,322	29,054,126	28,718,199	335,927	-
3	352 STRUCTURES & IMPROVEMENTS	87,144,406	86,832,176	312,230	46,751,935	46,646,245	105,690	40,392,471	40,185,931	206,540	-
4	352 STRUCTURES & IMPROVEMENTS - CONTRA	(337,060)	(337,060)	-	(180,833)	(180,833)	-	(156,227)	(156,227)	-	-
5	353 STATION EQUIPMENT	926,371,471	832,032,351	94,339,120	376,648,292	317,663,243	59,985,039	549,723,189	514,369,109	35,354,081	-
6	353 STATION EQUIPMENT - CONTRA	(4,060,647)	(4,060,647)	-	(1,785,061)	(1,785,061)	-	(2,275,587)	(2,275,587)	-	-
7	353 STATION EQUIPMENT - STEPUPS	54,624,322	25,821,398	28,802,924	-	-	-	-	-	54,624,322	25,821,398
8	354 TOWERS & FIXTURES	33,138,703	33,032,622	106,081	27,991,844	27,991,844	-	5,146,859	5,040,778	106,081	-
9	354 TOWERS & FIXTURES - CONTRA	(1,476,409)	(1,476,409)	-	(1,246,975)	(1,246,975)	-	(229,434)	(229,434)	-	-
10	355 POLES & FIXTURES	665,349,797	420,960,767	244,389,029	306,003,096	147,125,788	158,877,308	359,346,700	273,834,979	85,511,721	-
11	355 POLES & FIXTURES - CONTRA	(36,011,426)	(36,011,426)	-	(16,561,655)	(16,561,655)	-	(19,449,771)	(19,449,771)	-	-
12	356 OVERHEAD CONDUCTORS & DEVICES	363,069,093	355,882,732	7,186,361	138,857,533	138,046,912	810,622	224,211,560	217,835,820	6,375,740	-
13	356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(22,342,667)	(22,342,667)	-	(8,543,836)	(8,543,836)	-	(13,798,831)	(13,798,831)	-	-
14	358 UNDERGROUND CONDUCT & DEVICES	321,717	321,717	-	-	-	-	321,717	321,717	-	-
15	359 ROADS & TRAILS	202,785	202,785	-	96,039	96,039	-	106,746	106,746	-	-
16	Total	2,143,727,035	1,768,040,812	375,686,223	904,930,717	685,937,514	218,993,203	1,184,171,996	1,056,281,901	127,890,096	54,624,322

Entergy Texas, Inc.
Cost of Service
Distribution - Primary & Secondary Analysis
A/C's 360.2, 364, 365, 366, & 367
Based on 12/31/2021 Data

Description	Units	Quantity	\$ Amount	% Primary	Primary \$'s	Secondary \$'s
LAND EASEMENTS						
Right Of Way Easements: DB:Right O	LOT	27,996	12,051,009	100.00%	12,051,009	0
Non-Unitized	LOT	73	614,241	100.00%	614,241	0
Total A/C 360.2			<u>12,665,251</u>		<u>12,665,251</u>	<u>0</u>
%s					100.00%	0.00%
Rounded %s					100%	0%
POLES, TOWERS, & FIXTURES						
Anchor: DL:Anchor	EA	65,431	11,938,469	90.00%	10,744,622	1,193,847
Contra Securitization IKE Texas		-	(22,794,320)	95.00%	(21,654,604)	(1,139,716)
Contra Securitization Rita Texas		-	(25,724,384)	95.00%	(24,438,165)	(1,286,219)
Crossarm: DL:Crossarm	EA	199,725	59,619,039	100.00%	59,619,039	0
Guy Wire: DL:Guy Wire	FT	1,044,909	8,363,129	90.00%	7,526,816	836,313
Platforms, Transformer Mounting: D	EA	2,208	4,668,507	2.00%	93,370	4,575,137
Pole, Concrete: Concrete: DL:Pole	EA	183	552,881	90.00%	497,593	55,288
Pole, C-Truss: DL	EA	1	4,532	100.00%	4,532	0
Pole, Fiberglass: Fiberglass: DL:	EA	37	299,172	100.00%	299,172	0
Pole, Metal, 45' & Under: Metal, 4	EA	1,009	668,438	90.00%	601,594	66,844
Pole, Metal, 46' To 70': Metal, 46	EA	2,303	4,737,839	100.00%	4,737,839	0
Pole, Metal, 71' To 95': Metal, 71	EA	99	552,156	100.00%	552,156	0
Pole, Wood, 30' & Less: Wood, 30'	EA	106,683	22,894,387	0.00%	0	22,894,387
Pole, Wood, 35': Wood, 35': DL:Po	EA	184,720	61,068,421	38.00%	23,206,000	37,862,421
Pole, Wood, 40': Wood, 40': DL:Po	EA	142,433	61,231,999	100.00%	61,231,999	0
Pole, Wood, 45': Wood, 45': DL:Po	EA	149,266	93,796,400	100.00%	93,796,400	0
Pole, Wood, 50' & Above: Wood, 50'	EA	28,490	37,471,918	100.00%	37,471,918	0
Steel, Towers & Structures: Steel:	EA	53	109,294	100.00%	109,294	0
Non-Unitized		1,457	<u>57,973,232</u>	79.63%	<u>46,166,856</u>	<u>11,806,377</u>
Total A/C 364			<u>377,431,110</u>		<u>300,566,432</u>	<u>76,864,678</u>
%s					79.63%	20.37%
Rounded %s					80%	20%
OVERHEAD CONDUCTORS & DEVICES						
Animal Protection Devices: DL:Anima	EA	305	104,758	100.00%	104,758	0
Arrester, Lightning: Lightning: D	EA	119,035	13,189,136	100.00%	13,189,136	0
Arrester: DL:Arrester	EA	60	28,280	100.00%	28,280	0
Conductor Alum. Du364Plex, 1/0-3/0:	FT	1,342	24,914	0.00%	0	24,914
Conductor Alum. Sgl, #2 & Smaller:	FT	61,014,692	16,364,106	78.52%	12,848,673	3,515,432
Conductor Alum. Sgl, 1/0-3/0: Alu	FT	57,771,666	32,967,698	90.00%	29,670,929	3,296,770
Conductor Alum. Sgl, 4/0-477: Alu	FT	19,924,304	30,062,801	95.00%	28,559,661	1,503,140
Conductor Alum. Sgl, 500 & Above:	FT	4,750,589	13,666,087	90.00%	12,299,478	1,366,609
Conductor Copper, #2 & Smaller: C	FT	29,968,736	51,393,157	78.52%	40,352,580	11,040,577
Conductor Copper, 1/0-3/0: Copper	FT	2,132,286	2,135,770	100.00%	2,135,770	0
Conductor Copper, 4/0-477: Copper	FT	295,449	1,645,113	90.00%	1,480,601	164,511
Conductor Copper, 500 & Above: Co	FT	148,226	820,842	60.00%	492,505	328,337
Conductor, Tripl & Quad Oh: Conduc	FT	10,675,650	7,559,290	0.00%	0	7,559,290
Conductor, Tripl & Quad Ug: Conduc	FT	835	6,862	0.00%	0	6,862
Conductor: All Types, All Sizes:	FT	-	17,849	81.11%	14,478	3,371
Conductors, Duplex #2 & Smaller: A	FT	2,224,833	495,374	0.00%	0	495,374
Conductors, Duplex Oh 1/0 & Above:	FT	239,888	470,404	0.00%	0	470,404
Conductors, Ug Pri Ca 1/0 -3/0: Un	FT	6,630	24,319	100.00%	24,319	0
Contra Securitization IKE Texas		-	(24,120,878)	80.00%	(19,296,703)	(4,824,176)
Contra Securitization Rita Texas		-	(10,638,979)	80.00%	(8,511,183)	(2,127,796)
Control, Recloser	EA	53	944,265	100.00%	944,265	0
DL:Fault Indicator,Overhead	EA	24	67,610	100.00%	67,610	0
Insulator, Primary: Primary: DL:I	EA	377,221	67,455,065	100.00%	67,455,065	0
Pothead: DL:Pothead	EA	66	(21,555)	100.00%	(21,555)	0
Recloser 1/0 15Kv & Over: 1/0 15Kv	EA	2	5,292	100.00%	5,292	0
Recloser 3/0 15Kv & Over: 3/0 15Kv	EA	98	3,036,052	100.00%	3,036,052	0
Recloser 3/0 34.5Kv & Over: 3/0 34	EA	64	3,474,796	100.00%	3,474,796	0
Recloser, 1Ph, 15Kv & Below: 1Ph,	EA	108	546,085	100.00%	546,085	0
Recloser, 1Ph, 24Kv & Below: 1Ph,	EA	2,831	5,252,282	100.00%	5,252,282	0
Recloser, 1Ph, 34.5Kv & Below: 1Ph	EA	3	38,134	100.00%	38,134	0
Recloser, 3Ph, 15Kv & Below: 3Ph,	EA	(246)	(1,742,573)	100.00%	(1,742,573)	0
Recloser, 3Ph, 24Kv & Below: 3Ph,	EA	(3)	(11,113)	100.00%	(11,113)	0
Recloser, 3Ph, 34.5Kv & Below: 3Ph	EA	643	16,454,470	100.00%	16,454,470	0

Entergy Texas, Inc.
Cost of Service
Distribution - Primary & Secondary Analysis
A/C's 360.2, 364, 365, 366, & 367
Based on 12/31/2021 Data

Description	Units	Quantity	\$ Amount	% Primary	Primary \$'s	Secondary \$'s
Switch, Air Break, Gang Operated:	EA	1,249	11,567,016	100.00%	11,567,016	0
Switch, Disconnect, Hookstick: DL:	EA	9,010	6,393,495	100.00%	6,393,495	0
Switch, Fused: DL:Switch, Fused	EA	221,779	56,423,777	100.00%	56,423,777	0
Switch, Other: DL:Switch, Other	EA	3,912	9,653,006	100.00%	9,653,006	0
Non-Unitized		1,798	58,799,545	92.74%	54,529,821	4,269,724
Total A/C 365.1			374,552,552		347,459,207	27,093,344
%s					92.77%	7.23%
Rounded %s					93%	7%
CLEARING RIGHT OF WAY						
Right Of Way Clearing: DL:Right Of	LOT	141,971	51,337,000	85.77%	44,030,103	7,306,897
Non-Unitized		180	4,975,538	85.77%	4,267,360	708,178
Total A/C 365.3			56,312,538		48,297,462	8,015,076
%s					85.77%	14.23%
Rounded %s					86%	14%
Total A/C 365			430,865,089		395,756,670	35,108,420
%s					91.79%	8.21%
Rounded %s					92%	8%
UNDERGROUND CONDUIT						
Conduit, Plastic: Plastic, All Siz	FT	9,778,580	30,826,035	73.93%	22,790,818	8,035,218
Conduit, Steel: Steel, All Sizes:	FT	5,590,932	8,844,945	73.93%	6,539,392	2,305,553
Contra Securitization IKE Texas		-	(324,001)	50.00%	(162,001)	(162,001)
Contra Securitization Rita Texas		-	11,643	50.00%	5,821	5,821
Handhole/Pedestal/Junction Box: DL	EA	272,467	19,186,040	0.00%	0	19,186,040
Pad, Tfx Mounting: DL:Pad, Tfx Mou	EA	30,002	6,520,703	0.00%	0	6,520,703
Sump Pumps: Sump Pumps: DL:Sump P	EA	30	77,129	0.00%	0	77,129
Transformer Enclosure: DL:Transfor	EA	48	74,824	0.00%	0	74,824
Vault, Less Than 100 Cu. Ft.: Less	EA	33	85,522	100.00%	85,522	0
Non-Unitized		1,297	14,405,154	44.81%	6,454,365	7,950,789
Total A/C 366			79,707,995		35,713,918	43,994,077
%s					44.81%	55.19%
Rounded %s					45%	55%
UNDERGROUND CONDUCTORS & DEVICES						
Conductor Alum. Sgl, #1 & Smaller:	FT	12,100,765	2,015,845	100.00%	2,015,845	0
Conductor Alum. Sgl, 1/0-3/0: Alu	FT	93,150,807	58,443,878	90.00%	52,599,490	5,844,388
Conductor Alum. Sgl, 4/0-477: Alu	FT	1,048,172	982,842	80.00%	786,273	196,568
Conductor Alum. Sgl, 500 & Above:	FT	11,178,442	31,664,654	50.00%	15,832,327	15,832,327
Conductor Copper, #2 & Smaller: C	FT	1,196,228	3,874,888	100.00%	3,874,888	0
Conductor Copper, 1/0-3/0: Copper	FT	287,856	580,240	90.00%	522,216	58,024
Conductor Copper, 4/0-477: Copper	FT	103,253	259,754	80.00%	207,803	51,951
Conductor Copper, 500 & Above: Co	FT	61,007	182,604	50.00%	91,302	91,302
Conductor, Tripl & Quad Ug: Conduc	FT	9,167,037	17,497,210	0.00%	0	17,497,210
Conductor, Underground: All Types,	FT	-	53,999	73.93%	39,923	14,076
Conductors, Ug Pri Ca #2 & Smaller:	FT	3,731,836	11,081,159	100.00%	11,081,159	0
Conductors, Ug Pri Ca 1/0 -3/0: Un	FT	1,138,207	8,907,879	100.00%	8,907,879	0
Conductors, Ug Pri Ca 4/0-477: Und	FT	64,526	448,571	100.00%	448,571	0
Conductors, Ug Pri Ca 500 & Above:	FT	1,257,317	15,872,269	100.00%	15,872,269	0
Contra Securitization IKE Texas		-	(2,067,460)	50.00%	(1,033,730)	(1,033,730)
Contra Securitization Rita Texas		-	(1,462,467)	50.00%	(731,234)	(731,234)
Control, Switchgear	EA	1	1,114	100.00%	1,114	0
DL:Fault Indicator, Underground	EA	10	28,708	100.00%	28,708	0
Moles (Junction, Splice, Connector)	EA	3,998	546,142	0.00%	0	546,142
Oil Switch, All Sizes: All Sizes:	EA	57	158,256	100.00%	158,256	0
Pothead: DL:Pothead	EA	7,580	5,232,882	100.00%	5,232,882	0
Switchgear, Pad Mount, 15Kv: 15Kv:	EA	866	5,471,367	100.00%	5,471,367	0
Switchgear, Pad Mount, 34.5Kv: 34.	EA	156	8,165,375	100.00%	8,165,375	0
Non-Unitized		1,080	23,003,658	77.15%	17,748,308	5,255,350
Total A/C 367			190,943,365		147,320,992	43,622,373
%s					77.15%	22.85%
Rounded %s					77%	23%

Entergy Texas, Inc.
Cost of Service
Distribution Primary Secondary - Plant in Service
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Total ⁽¹⁾	Distribution Primary	Distribution Secondary	Primary Ratio ⁽²⁾	Secondary Ratio ⁽²⁾
1	360.2 LAND RIGHTS	12,665,251	12,665,251	-	100.00%	
2	364 POLES, TOWERS, & FIXTURES	425,949,814	339,204,195	86,745,619	79.63%	20.37%
3	364 POLES, TOWERS, & FIXTURES - CONTRA	(48,518,704)	(38,637,763)	(9,880,941)	79.63%	20.37%
4	365 OVERHEAD CONDUCTORS & DEVICES	465,624,946	427,395,833	38,229,113	91.79%	8.21%
5	365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(34,759,857)	(31,905,975)	(2,853,882)	91.79%	8.21%
6	366 UNDERGROUND CONDUIT	80,020,353	35,853,873	44,166,480	44.81%	55.19%
7	366 UNDERGROUND CONDUIT - CONTRA	(312,358)	(139,955)	(172,403)	44.81%	55.19%
8	367 UNDERGROUND CONDUCT & DEVICES	194,473,292	150,044,482	44,428,810	77.15%	22.85%
9	367 UNDERGROUND CONDUCT & DEVICES - CONTRA	(3,529,928)	(2,723,490)	(806,437)	77.15%	22.85%
10	Total	1,091,612,810	891,756,450	199,856,360		

Notes:

⁽¹⁾ Reference RB 1.5

⁽²⁾ Reference RB 1.8 - RB 1.9 for Primary/Secondary Percentages

Entergy Texas, Inc.
Cost of Service
Net Plant and Depreciation Expense By Category - Account 371
Electric
For the Test Year Ended December 31, 2021

Line No.	Plant Account	Category	DISTRIBUTION PLANT IN SERVICE ⁽¹⁾	DISTRIBUTION ACCUMULATED DEPRECIATION ⁽²⁾	DISTRIBUTION NET PLANT IN SERVICE	DEPRECIATION AND AMORTIZATION EXPENSE ⁽³⁾
1	371_1		37,783,609	(13,750,039)	24,033,570	782,819
2	371_1	Contra	(1,038,002)	336,132	(701,870)	(22,062)
3		Subtotal Lighting	36,745,607	(13,413,907)	23,331,700	760,757
4	371_0		5,553,893	(1,536,919)	4,016,974	115,068
5	371_0	Contra	(152,578)	49,409	(103,169)	(3,243)
6		Subtotal Other	5,401,315	(1,487,510)	3,913,805	111,825
7		Total	42,146,922	(14,901,417)	27,245,504	872,582

Notes:

⁽¹⁾ Reference WP/P RB 1.5

⁽²⁾ Reference WP/P RB 2.7 - RB 2.8

⁽³⁾ Reference WP/P EX 4.3

Entergy Texas, Inc.
Cost of Service
Accumulated Depreciation
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	FN	Amount
1	ADP310: 310 LAND & LAND RIGHTS	1080AM: Accum Prov Depr Plant Service		(4,783)
2	ADP310: 310 LAND & LAND RIGHTS	108220: Rwp - Removal Cost		963
3	ADP310: 310 LAND & LAND RIGHTS	108230: Rwp - Salvage - Scrap		(15)
4	ADP310: 310 LAND & LAND RIGHTS	1082AM: Cost of Removal - Accrual		4,783
5	ADP311: 311 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service		(168,093,418)
6	ADP311: 311 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost		1,083,426
7	ADP311: 311 STRUCTURES & IMPROVEMENTS	108230: Rwp - Salvage - Scrap		(323,441)
8	ADP311: 311 STRUCTURES & IMPROVEMENTS	1082AM: Cost of Removal - Accrual		12,290,128
9	ADP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		104,829
10	ADP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		53,974
11	ADP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		6,162
12	ADP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		3,310
13	ADP312: 312 BOILER PLANT EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(297,999,766)
14	ADP312: 312 BOILER PLANT EQUIPMENT	108220: Rwp - Removal Cost		3,098,389
15	ADP312: 312 BOILER PLANT EQUIPMENT	108230: Rwp - Salvage - Scrap		(929,670)
16	ADP312: 312 BOILER PLANT EQUIPMENT	1082AM: Cost of Removal - Accrual		5,267,922
17	ADP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		408,204
18	ADP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		(491,353)
19	ADP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		55,521
20	ADP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		27,376
21	ADP314: 314 TURBO GENERATOR UNITS	1080AM: Accum Prov Depr Plant Service		(159,202,766)
22	ADP314: 314 TURBO GENERATOR UNITS	108220: Rwp - Removal Cost		2,039,880
23	ADP314: 314 TURBO GENERATOR UNITS	108230: Rwp - Salvage - Scrap		(496,885)
24	ADP314: 314 TURBO GENERATOR UNITS	1082AM: Cost of Removal - Accrual		6,692,500
25	ADP314C: 314 TURBO GENERATOR UNITS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		146,714
26	ADP314C: 314 TURBO GENERATOR UNITS - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		289,355
27	ADP314C: 314 TURBO GENERATOR UNITS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		10,468
28	ADP314C: 314 TURBO GENERATOR UNITS - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		44,853
29	ADP315: 315 ACCESSORY ELECTRIC EQUIP	1080AM: Accum Prov Depr Plant Service		(78,111,757)
30	ADP315: 315 ACCESSORY ELECTRIC EQUIP	108220: Rwp - Removal Cost		418,383
31	ADP315: 315 ACCESSORY ELECTRIC EQUIP	108230: Rwp - Salvage - Scrap		(219,460)
32	ADP315: 315 ACCESSORY ELECTRIC EQUIP	1082AM: Cost of Removal - Accrual		(1,624,144)
33	ADP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		(271,424)
34	ADP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		15,825
35	ADP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		57,967
36	ADP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		1,115
37	ADP316: 316 MISC POWER PLANT EQUIP	1080AM: Accum Prov Depr Plant Service		(9,885,926)
38	ADP316: 316 MISC POWER PLANT EQUIP	108220: Rwp - Removal Cost		38,565
39	ADP316: 316 MISC POWER PLANT EQUIP	108230: Rwp - Salvage - Scrap		(30,528)
40	ADP316: 316 MISC POWER PLANT EQUIP	1082AM: Cost of Removal - Accrual		(382,721)
41	ADP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		426,352
42	ADP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		135
43	ADP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		22,653
44	ADP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		8
45	ADP317: 317 ASSET RETIREMENT OBLIGATION	108110: AccumDeprec-ARO Asset-Fossil S		(338,144)
46	ADP317: 317 ASSET RETIREMENT OBLIGATION	108114: Accum Deprec - ARO Asset-Coal		(231,265)
47	ADP317: 317 ASSET RETIREMENT OBLIGATION	108260: AccDep-Removal-Fossil-Contra		5,823,730
48	ADP317: 317 ASSET RETIREMENT OBLIGATION	108264: ACCDEP-Removal - Coal - Contra		150,407
49	ADP334: 334 ACCESSORY ELECTRIC EQUIP	1080AM: Accum Prov Depr Plant Service		185
50	ADP334: 334 ACCESSORY ELECTRIC EQUIP	1082AM: Cost of Removal - Accrual		(185)
51	ADP335: 335 MISC POWER PLANT EQUIP	1080AM: Accum Prov Depr Plant Service		120
52	ADP335: 335 MISC POWER PLANT EQUIP	1082AM: Cost of Removal - Accrual		(120)
53	ADP341: 341 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service		(42,688,770)
54	ADP342: 342 FUEL HOLDERS, PRODUCRS & ACCESS	1080AM: Accum Prov Depr Plant Service		(284,088)
55	ADP343: 343 PRIME MOVERS	1080AM: Accum Prov Depr Plant Service		(8,771,930)
56	ADP344: 344 GENERATORS	1080AM: Accum Prov Depr Plant Service		(6,096,778)
57	ADP345: 345 ACCESSORY ELECTRIC EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(1,895,110)
58	ADP346: 346 MISCELLANEOUS POWER PLANT EQUIP	1080AM: Accum Prov Depr Plant Service		(198,437)
59		Subtotal PRODUCTION ACCUMULATED DEPRECIATION		(739,988,683)
60	ADT3501: 350.1 LAND & LAND RIGHTS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(1,666)
61	ADT3501: 350.1 LAND & LAND RIGHTS	108220: Rwp - Removal Cost ⁽¹⁾	TL	2
62	ADT3501: 350.1 LAND & LAND RIGHTS	108230: Rwp - Salvage - Scrap ⁽¹⁾	TL	(2)
63	ADT3501: 350.1 LAND & LAND RIGHTS	1082AM: Cost of Removal - Accrual ⁽¹⁾	TL	1,666
64	ADT3502: 350.2 LAND EASEMENTS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TH	(7,479,414)
65	ADT3502: 350.2 LAND EASEMENTS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(8,457,969)
66	ADT3502: 350.2 LAND EASEMENTS	108220: Rwp - Removal Cost ⁽¹⁾	TH	9,277

Entergy Texas, Inc.
Cost of Service
Accumulated Depreciation
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	FN	Amount
67	ADT3502: 350.2 LAND EASEMENTS	108220: Rwp - Removal Cost ⁽¹⁾	TL	10,490
68	ADT3502: 350.2 LAND EASEMENTS	108230: Rwp - Salvage - Scrap ⁽¹⁾	TH	(11,201)
69	ADT3502: 350.2 LAND EASEMENTS	108230: Rwp - Salvage - Scrap ⁽¹⁾	TL	(12,666)
70	ADT352: 352 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TH	(6,244,973)
71	ADT352: 352 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(5,537,995)
72	ADT352: 352 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost ⁽¹⁾	TH	10,664
73	ADT352: 352 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost ⁽¹⁾	TL	9,456
74	ADT352: 352 STRUCTURES & IMPROVEMENTS	108230: Rwp - Salvage - Scrap ⁽¹⁾	TH	(9,352)
75	ADT352: 352 STRUCTURES & IMPROVEMENTS	108230: Rwp - Salvage - Scrap ⁽¹⁾	TL	(8,293)
76	ADT352: 352 STRUCTURES & IMPROVEMENTS	1082AM: Cost of Removal - Accrual ⁽¹⁾	TH	(129,751)
77	ADT352: 352 STRUCTURES & IMPROVEMENTS	1082AM: Cost of Removal - Accrual ⁽¹⁾	TL	(115,063)
78	ADT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽¹⁾	TH	30,890
79	ADT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽¹⁾	TL	27,393
80	ADT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽¹⁾	TH	2,967
81	ADT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽¹⁾	TL	2,631
82	ADT353: 353 STATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TH	(64,326,012)
83	ADT353: 353 STATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(130,211,565)
84	ADT353: 353 STATION EQUIPMENT	108220: Rwp - Removal Cost ⁽¹⁾	TH	1,016,345
85	ADT353: 353 STATION EQUIPMENT	108220: Rwp - Removal Cost ⁽¹⁾	TL	2,057,331
86	ADT353: 353 STATION EQUIPMENT	108230: Rwp - Salvage - Scrap ⁽¹⁾	TH	(634,761)
87	ADT353: 353 STATION EQUIPMENT	108230: Rwp - Salvage - Scrap ⁽¹⁾	TL	(1,284,912)
88	ADT353: 353 STATION EQUIPMENT	1082AM: Cost of Removal - Accrual ⁽¹⁾	TH	(2,638,322)
89	ADT353: 353 STATION EQUIPMENT	1082AM: Cost of Removal - Accrual ⁽¹⁾	TL	(5,340,607)
90	ADT353C: 353 STATION EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽¹⁾	TH	165,640
91	ADT353C: 353 STATION EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽¹⁾	TL	298,207
92	ADT353C: 353 STATION EQUIPMENT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽¹⁾	TH	82,087
93	ADT353C: 353 STATION EQUIPMENT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽¹⁾	TL	147,783
94	ADT353C: 353 STATION EQUIPMENT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽¹⁾	TH	44,823
95	ADT353C: 353 STATION EQUIPMENT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽¹⁾	TL	80,696
96	ADT353C: 353 STATION EQUIPMENT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽¹⁾	TH	15,119
97	ADT353C: 353 STATION EQUIPMENT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽¹⁾	TL	27,220
98	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	S	(8,000,244)
99	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	108220: Rwp - Removal Cost ⁽¹⁾	S	126,403
100	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	108230: Rwp - Salvage - Scrap ⁽¹⁾	S	(78,945)
101	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	1082AM: Cost of Removal - Accrual ⁽¹⁾	S	(328,129)
102	ADT354: 354 TOWERS & FIXTURES	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TH	(16,580,153)
103	ADT354: 354 TOWERS & FIXTURES	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(2,093,293)
104	ADT354: 354 TOWERS & FIXTURES	108220: Rwp - Removal Cost ⁽¹⁾	TH	38,963
105	ADT354: 354 TOWERS & FIXTURES	108220: Rwp - Removal Cost ⁽¹⁾	TL	4,919
106	ADT354: 354 TOWERS & FIXTURES	108230: Rwp - Salvage - Scrap ⁽¹⁾	TH	(24,680)
107	ADT354: 354 TOWERS & FIXTURES	108230: Rwp - Salvage - Scrap ⁽¹⁾	TL	(3,116)
108	ADT354: 354 TOWERS & FIXTURES	1082AM: Cost of Removal - Accrual ⁽¹⁾	TH	444,491
109	ADT354: 354 TOWERS & FIXTURES	1082AM: Cost of Removal - Accrual ⁽¹⁾	TL	56,118
110	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽¹⁾	TH	7,824
111	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽¹⁾	TL	988
112	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽¹⁾	TH	298,614
113	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽¹⁾	TL	37,701
114	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽¹⁾	TH	1,006
115	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽¹⁾	TL	127
116	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽¹⁾	TH	24,681
117	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽¹⁾	TL	3,116
118	ADT355: 355 POLES & FIXTURES	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TH	(28,458,257)
119	ADT355: 355 POLES & FIXTURES	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(59,921,423)
120	ADT355: 355 POLES & FIXTURES	108220: Rwp - Removal Cost ⁽¹⁾	TH	643,992
121	ADT355: 355 POLES & FIXTURES	108220: Rwp - Removal Cost ⁽¹⁾	TL	1,355,982
122	ADT355: 355 POLES & FIXTURES	108230: Rwp - Salvage - Scrap ⁽¹⁾	TH	(44,230)
123	ADT355: 355 POLES & FIXTURES	108230: Rwp - Salvage - Scrap ⁽¹⁾	TL	(93,130)
124	ADT355: 355 POLES & FIXTURES	1082AM: Cost of Removal - Accrual ⁽¹⁾	TH	(3,822,319)
125	ADT355: 355 POLES & FIXTURES	1082AM: Cost of Removal - Accrual ⁽¹⁾	TL	(8,048,236)
126	ADT355C: 355 POLES & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽¹⁾	TH	696,383
127	ADT355C: 355 POLES & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽¹⁾	TL	1,466,297

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Line No.	Line Item	Account and Description	FN	Amount
128	ADT355C: 355 POLES & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽¹⁾	TH	1,575,716
129	ADT355C: 355 POLES & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽¹⁾	TL	3,317,811
130	ADT355C: 355 POLES & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽¹⁾	TH	294,844
131	ADT355C: 355 POLES & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽¹⁾	TL	620,820
132	ADT355C: 355 POLES & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽¹⁾	TH	675,117
133	ADT355C: 355 POLES & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽¹⁾	TL	1,421,520
134	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TH	(28,264,486)
135	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(49,130,054)
136	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost ⁽¹⁾	TH	1,419,405
137	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost ⁽¹⁾	TL	2,467,247
138	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108230: Rwp - Salvage - Scrap ⁽¹⁾	TH	(46,104)
139	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108230: Rwp - Salvage - Scrap ⁽¹⁾	TL	(80,139)
140	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	1082AM: Cost of Removal - Accrual ⁽¹⁾	TH	(2,533,233)
141	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	1082AM: Cost of Removal - Accrual ⁽¹⁾	TL	(4,403,331)
142	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽¹⁾	TH	444,577
143	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽¹⁾	TL	772,775
144	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽¹⁾	TH	603,588
145	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽¹⁾	TL	1,049,172
146	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽¹⁾	TH	176,586
147	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽¹⁾	TL	306,946
148	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽¹⁾	TH	367,163
149	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽¹⁾	TL	638,212
150	ADT358: 358 UNDERGROUND CONDUCT & DEVICES	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(107,573)
151	ADT358: 358 UNDERGROUND CONDUCT & DEVICES	108220: Rwp - Removal Cost ⁽¹⁾	TL	133
152	ADT358: 358 UNDERGROUND CONDUCT & DEVICES	108230: Rwp - Salvage - Scrap ⁽¹⁾	TL	(160)
153	ADT358: 358 UNDERGROUND CONDUCT & DEVICES	1082AM: Cost of Removal - Accrual ⁽¹⁾	TL	(429)
154	ADT359: 359 ROADS & TRAILS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TH	(57,486)
155	ADT359: 359 ROADS & TRAILS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(66,647)
156	ADT359: 359 ROADS & TRAILS	108220: Rwp - Removal Cost ⁽¹⁾	TH	71
157	ADT359: 359 ROADS & TRAILS	108220: Rwp - Removal Cost ⁽¹⁾	TL	83
158	ADT359: 359 ROADS & TRAILS	108230: Rwp - Salvage - Scrap ⁽¹⁾	TH	(86)
159	ADT359: 359 ROADS & TRAILS	108230: Rwp - Salvage - Scrap ⁽¹⁾	TL	(100)
160	ADT359: 359 ROADS & TRAILS	1082AM: Cost of Removal - Accrual ⁽¹⁾	TH	(2)
161	ADT359: 359 ROADS & TRAILS	1082AM: Cost of Removal - Accrual ⁽¹⁾	TL	(3)
162		Subtotal TRANSMISSION ACCUMULATED DEPRECIATION		(419,230,435)
163	ADD3601: 360.1 LAND	1080AM: Accum Prov Depr Plant Service		(295,072)
164	ADD3601: 360.1 LAND	108220: Rwp - Removal Cost		17
165	ADD3601: 360.1 LAND	108230: Rwp - Salvage - Scrap		8
166	ADD3601: 360.1 LAND	1082AM: Cost of Removal - Accrual		119
167	ADD3602: 360.2 LAND RIGHTS - PRIMARY	1080AM: Accum Prov Depr Plant Service ⁽²⁾	D1	(5,673,590)
168	ADD3602: 360.2 LAND RIGHTS - PRIMARY	108220: Rwp - Removal Cost ⁽²⁾	D1	333
169	ADD3602: 360.2 LAND RIGHTS - PRIMARY	108230: Rwp - Salvage - Scrap ⁽²⁾	D1	147
170	ADD361: 361 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service		(4,492,667)
171	ADD361: 361 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost		77,579
172	ADD361: 361 STRUCTURES & IMPROVEMENTS	108230: Rwp - Salvage - Scrap		117
173	ADD361: 361 STRUCTURES & IMPROVEMENTS	1082AM: Cost of Removal - Accrual		74,217
174	ADD362: 362 STATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(64,514,182)
175	ADD362: 362 STATION EQUIPMENT	108220: Rwp - Removal Cost		690,187
176	ADD362: 362 STATION EQUIPMENT	108230: Rwp - Salvage - Scrap		(160,523)
177	ADD362: 362 STATION EQUIPMENT	1082AM: Cost of Removal - Accrual		(740,066)
178	ADD362C: 362 STATION EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		481,343
179	ADD362C: 362 STATION EQUIPMENT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		103,145
180	ADD362C: 362 STATION EQUIPMENT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		161,400
181	ADD362C: 362 STATION EQUIPMENT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		15,459
182	ADD364: 364 POLES, TOWERS, & FIXTURES	1080AM: Accum Prov Depr Plant Service ⁽²⁾	D1	(91,312,220)
183	ADD364: 364 POLES, TOWERS, & FIXTURES	1080AM: Accum Prov Depr Plant Service ⁽²⁾	D2	(23,351,524)
184	ADD364: 364 POLES, TOWERS, & FIXTURES	108220: Rwp - Removal Cost ⁽²⁾	D1	10,631,228
185	ADD364: 364 POLES, TOWERS, & FIXTURES	108220: Rwp - Removal Cost ⁽²⁾	D2	2,718,753
186	ADD364: 364 POLES, TOWERS, & FIXTURES	108230: Rwp - Salvage - Scrap ⁽²⁾	D1	(33,874)
187	ADD364: 364 POLES, TOWERS, & FIXTURES	108230: Rwp - Salvage - Scrap ⁽²⁾	D2	(8,663)
188	ADD364: 364 POLES, TOWERS, & FIXTURES	1082AM: Cost of Removal - Accrual ⁽²⁾	D1	(8,405,658)
189	ADD364: 364 POLES, TOWERS, & FIXTURES	1082AM: Cost of Removal - Accrual ⁽²⁾	D2	(2,149,602)

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190	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽²⁾	D1	4,276,865
191	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽²⁾	D2	1,093,734
192	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽²⁾	D1	3,787,964
193	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽²⁾	D2	968,706
194	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽²⁾	D1	1,529,213
195	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽²⁾	D2	391,070
196	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽²⁾	D1	3,046,337
197	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽²⁾	D2	779,048
198	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	1080AM: Accum Prov Depr Plant Service ⁽²⁾	D1	(69,555,334)
199	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	1080AM: Accum Prov Depr Plant Service ⁽²⁾	D2	(6,221,490)
200	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost ⁽²⁾	D1	14,772,286
201	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost ⁽²⁾	D2	1,321,331
202	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108230: Rwp - Salvage - Scrap ⁽²⁾	D1	(1,113,136)
203	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108230: Rwp - Salvage - Scrap ⁽²⁾	D2	(99,566)
204	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	1082AM: Cost of Removal - Accrual ⁽²⁾	D1	13,683,709
205	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	1082AM: Cost of Removal - Accrual ⁽²⁾	D2	1,223,962
206	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽²⁾	D1	4,445,853
207	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽²⁾	D2	397,666
208	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽²⁾	D1	(1,897,359)
209	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽²⁾	D2	(169,712)
210	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽²⁾	D1	950,635
211	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽²⁾	D2	85,031
212	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽²⁾	D1	888,356
213	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽²⁾	D2	79,460
214	ADD366: 366 UNDERGROUND CONDUIT	1080AM: Accum Prov Depr Plant Service ⁽²⁾	D1	(7,183,218)
215	ADD366: 366 UNDERGROUND CONDUIT	1080AM: Accum Prov Depr Plant Service ⁽²⁾	D2	(8,848,624)
216	ADD366: 366 UNDERGROUND CONDUIT	108220: Rwp - Removal Cost ⁽²⁾	D1	301,276
217	ADD366: 366 UNDERGROUND CONDUIT	108220: Rwp - Removal Cost ⁽²⁾	D2	371,126
218	ADD366: 366 UNDERGROUND CONDUIT	108230: Rwp - Salvage - Scrap ⁽²⁾	D1	(2,665)
219	ADD366: 366 UNDERGROUND CONDUIT	108230: Rwp - Salvage - Scrap ⁽²⁾	D2	(3,283)
220	ADD366: 366 UNDERGROUND CONDUIT	1082AM: Cost of Removal - Accrual ⁽²⁾	D1	(77,244)
221	ADD366: 366 UNDERGROUND CONDUIT	1082AM: Cost of Removal - Accrual ⁽²⁾	D2	(95,153)
222	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽²⁾	D1	37,599
223	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽²⁾	D2	46,316
224	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽²⁾	D1	(743)
225	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽²⁾	D2	(915)
226	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽²⁾	D1	1,252
227	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽²⁾	D2	1,542
228	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽²⁾	D1	(59)
229	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽²⁾	D2	(73)
230	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	1080AM: Accum Prov Depr Plant Service ⁽²⁾	D1	(45,246,383)
231	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	1080AM: Accum Prov Depr Plant Service ⁽²⁾	D2	(13,397,647)
232	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108220: Rwp - Removal Cost ⁽²⁾	D1	1,511,479
233	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108220: Rwp - Removal Cost ⁽²⁾	D2	447,555
234	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108230: Rwp - Salvage - Scrap ⁽²⁾	D1	(16,785)
235	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108230: Rwp - Salvage - Scrap ⁽²⁾	D2	(4,970)
236	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	1082AM: Cost of Removal - Accrual ⁽²⁾	D1	(615,636)
237	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	1082AM: Cost of Removal - Accrual ⁽²⁾	D2	(182,292)
238	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽²⁾	D1	184,310
239	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽²⁾	D2	54,575
240	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽²⁾	D1	444,313
241	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽²⁾	D2	131,563
242	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽²⁾	D1	18,090
243	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽²⁾	D2	5,357
244	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽²⁾	D1	20,862
245	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽²⁾	D2	6,177
246	ADD368: 368 LINE TRANSFORMERS	1080AM: Accum Prov Depr Plant Service		(175,805,503)
247	ADD368: 368 LINE TRANSFORMERS	108220: Rwp - Removal Cost		18,893,369
248	ADD368: 368 LINE TRANSFORMERS	108230: Rwp - Salvage - Scrap		(4,265,465)
249	ADD368: 368 LINE TRANSFORMERS	1082AM: Cost of Removal - Accrual		13,446,345
250	ADD368C: 368 LINE TRANSFORMERS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		11,961,117

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251	ADD368C: 368 LINE TRANSFORMERS - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		2,093,851
252	ADD368C: 368 LINE TRANSFORMERS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		930,676
253	ADD368C: 368 LINE TRANSFORMERS - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		1,125,707
254	ADD3691: 369.1 OVERHEAD SERVICES	1080AM: Accum Prov Depr Plant Service ⁽²⁾	DV	(46,880,679)
255	ADD3691: 369.1 OVERHEAD SERVICES	108220: Rwp - Removal Cost ⁽²⁾	DV	1,301,919
256	ADD3691: 369.1 OVERHEAD SERVICES	108230: Rwp - Salvage - Scrap ⁽²⁾	DV	(17,391)
257	ADD3691: 369.1 OVERHEAD SERVICES	1082AM: Cost of Removal - Accrual ⁽²⁾	DV	(3,060,483)
258	ADD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽²⁾	DV	2,808,000
259	ADD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽²⁾	DV	2,837,001
260	ADD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽²⁾	DV	465,237
261	ADD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽²⁾	DV	467,435
262	ADD3692: 369.2 UNDERGROUND SERVICES	1080AM: Accum Prov Depr Plant Service ⁽²⁾	DV	(42,063,530)
263	ADD3692: 369.2 UNDERGROUND SERVICES	108220: Rwp - Removal Cost ⁽²⁾	DV	450,779
264	ADD3692: 369.2 UNDERGROUND SERVICES	108230: Rwp - Salvage - Scrap ⁽²⁾	DV	(15,604)
265	ADD3692: 369.2 UNDERGROUND SERVICES	1082AM: Cost of Removal - Accrual ⁽²⁾	DV	(3,926,778)
266	ADD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽²⁾	DV	763,407
267	ADD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽²⁾	DV	73,187
268	ADD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽²⁾	DV	82,327
269	ADD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽²⁾	DV	8,139
270	ADD370: 370 METERS	1080AM: Accum Prov Depr Plant Service		(2,791,189)
271	ADD370: 370 METERS	108220: Rwp - Removal Cost		106,888
272	ADD370: 370 METERS	108230: Rwp - Salvage - Scrap		2
273	ADD370: 370 METERS	1082AM: Cost of Removal - Accrual		1,497,483
274	ADD370C: 370 METERS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		(2,044.94)
275	ADD370C: 370 METERS - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		2,244.64
276	ADD370C: 370 METERS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		(160.06)
277	ADD370C: 370 METERS - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		175.70
278	ADD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	1080AM: Accum Prov Depr Plant Service ⁽³⁾		(14,403,353.10)
279	ADD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	108220: Rwp - Removal Cost ⁽³⁾		344,450.47
280	ADD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	108230: Rwp - Salvage - Scrap ⁽³⁾		(5,183.09)
281	ADD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	1082AM: Cost of Removal - Accrual ⁽³⁾		314,046.75
282	ADD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽³⁾		313,402.55
283	ADD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽³⁾		1,825.15
284	ADD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽³⁾		20,743.88
285	ADD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽³⁾		160.25
286	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	1080AM: Accum Prov Depr Plant Service ⁽³⁾		(1,622,157.64)
287	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	108220: Rwp - Removal Cost ⁽³⁾		50,631.50
288	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	108230: Rwp - Salvage - Scrap ⁽³⁾		(761.87)
289	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	1082AM: Cost of Removal - Accrual ⁽³⁾		35,369.08
290	ADD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ⁽³⁾		46,067.71
291	ADD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁽³⁾		268.28
292	ADD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ⁽³⁾		3,049.19
293	ADD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ⁽³⁾		23.56
294	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	1080AM: Accum Prov Depr Plant Service		(3,522,142.78)
295	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	108220: Rwp - Removal Cost		3,977,957.30
296	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	108230: Rwp - Salvage - Scrap		(1,306.60)
297	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	1082AM: Cost of Removal - Accrual		830,094.43
298	ADD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		151,872.63
299	ADD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		304,874.46
300	ADD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		41,056.00
301	ADD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		91,826.64
302	ADD3732N: 373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	1080AM: Accum Prov Depr Plant Service		3,266.74
303	ADD3732N: 373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	108220: Rwp - Removal Cost		(7.50)
304	ADD3732N: 373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	1082AM: Cost of Removal - Accrual		140.02
305	ADD370AMI: 370 METERS - AMI SMART METERING	1080AM: Accum Prov Depr Plant Service		(24,822,654.07)
306	ADD370AMI: 370 METERS - AMI SMART METERING	108220: Rwp - Removal Cost		187,749.74
307	ADD370AMI: 370 METERS - AMI SMART METERING	1082AM: Cost of Removal - Accrual		3,172,522.03
308		Subtotal DISTRIBUTION ACCUMULATED DEPRECIATION		(537,610,961)
309	ADG389: 389 LAND & LAND RIGHTS	1080AM: Accum Prov Depr Plant Service		(17,039)
310	ADG389: 389 LAND & LAND RIGHTS	108220: Rwp - Removal Cost		32,168
311	ADG389: 389 LAND & LAND RIGHTS	108230: Rwp - Salvage - Scrap		(0)
312	ADG389: 389 LAND & LAND RIGHTS	1082AM: Cost of Removal - Accrual		1,864
313	ADG390: 390 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service		(23,305,070)

Entergy Texas, Inc.
Cost of Service
Accumulated Depreciation
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Line No.	Line Item	Account and Description	FN	Amount
314	ADG390: 390 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost		162,518
315	ADG390: 390 STRUCTURES & IMPROVEMENTS	108230: Rwp - Salvage - Scrap		(291,531)
316	ADG390: 390 STRUCTURES & IMPROVEMENTS	1082AM: Cost of Removal - Accrual		1,678,021
317	ADG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		239,438
318	ADG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		285,991
319	ADG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		15,919
320	ADG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		27,280
321	ADG391: 391 OFFICE FURNITURE & EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(5,126,815)
322	ADG391: 391 OFFICE FURNITURE & EQUIPMENT	108220: Rwp - Removal Cost		(31)
323	ADG391: 391 OFFICE FURNITURE & EQUIPMENT	108230: Rwp - Salvage - Scrap		(20,031)
324	ADG391: 391 OFFICE FURNITURE & EQUIPMENT	1082AM: Cost of Removal - Accrual		10,325
325	ADG391C: 391 OFFICE FURNITURE & EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		18,464
326	ADG392: 392 TRANSPORTATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service		8,199
327	ADG392: 392 TRANSPORTATION EQUIPMENT	1082AM: Cost of Removal - Accrual		2,420
328	ADG393: 393 STORES EQUIPMENT	1080AM: Accum Prov Depr Plant Service		27,662
329	ADG394: 394 TOOLS, SHOP, & GARAGE EQUIP	1080AM: Accum Prov Depr Plant Service		(5,505,720)
330	ADG394: 394 TOOLS, SHOP, & GARAGE EQUIP	108220: Rwp - Removal Cost		(0)
331	ADG394: 394 TOOLS, SHOP, & GARAGE EQUIP	1082AM: Cost of Removal - Accrual		(15,725)
332	ADG395: 395 LABORATORY EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(140,327)
333	ADG396: 396 POWER OPERATED EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(444,190)
334	ADG396: 396 POWER OPERATED EQUIPMENT	1082AM: Cost of Removal - Accrual		1,333
335	ADG397: 397 COMMUNICATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(13,074,809)
336	ADG397: 397 COMMUNICATION EQUIPMENT	108220: Rwp - Removal Cost		60
337	ADG397: 397 COMMUNICATION EQUIPMENT	108230: Rwp - Salvage - Scrap		(84)
338	ADG397: 397 COMMUNICATION EQUIPMENT	1082AM: Cost of Removal - Accrual		62,026
339	ADG397C: 397 COMMUNICATION EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		4,789
340	ADG397C: 397 COMMUNICATION EQUIPMENT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		(19,828)
341	ADG398: 398 MISCELLANEOUS EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(1,079,656)
342	ADG398: 398 MISCELLANEOUS EQUIPMENT	1082AM: Cost of Removal - Accrual		4,125
343	ADG398C: 398 MISCELLANEOUS EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		(898)
344		Subtotal GENERAL PLANT ACCUMULATED DEPRECIATION		(46,459,152)
345	ADI301AGM: 301 A&G / MISC	1110AM: Accum Prov Amort Elec Util Pln		(6,305,131)
346	ADI303CA: 303 CUSTOMER ACCOUNTING	1110AM: Accum Prov Amort Elec Util Pln		(2,957,301)
347	ADI303CS: 303 CUSTOMER SERVICE	1110AM: Accum Prov Amort Elec Util Pln		(11,858,672)
348	ADI303CIS: 303 CUSTOMER CIS	1110AM: Accum Prov Amort Elec Util Pln		(478,864)
349	ADI303CCS: 303 CUSTOMER CCS	1110AM: Accum Prov Amort Elec Util Pln		(32,400,654)
350	ADI303D: 303 DISTRIBUTION	1110AM: Accum Prov Amort Elec Util Pln		(38,243,967)
351	ADI303AGM: 303 A&G / MISC	1110AM: Accum Prov Amort Elec Util Pln		(72,919,745)
352	ADI303AGM: 303 A&G / MISC	1110CC: CCA Accum Prov - Elec		(12,215)
353	ADI303L: 303 A&G / MISC LABOR RELATED	1110AM: Accum Prov Amort Elec Util Pln		(4,931,222)
354	ADI303PDNN: 303 NON-NUCLEAR PROD - FUEL	1110AM: Accum Prov Amort Elec Util Pln		(276,867)
355	ADI303PDNF: 303 NON-NUCLEAR PROD - NON-FUEL	1110AM: Accum Prov Amort Elec Util Pln		(5,801,750)
356	ADI303TD: 303 TRANSMISSION & DISTRIBUTION	1110AM: Accum Prov Amort Elec Util Pln		(1,462,037)
357	ADI303T: 303 TRANSMISSION	111050: Prov Dep CWIP Rate Base		225,416
358	ADI303T: 303 TRANSMISSION	1110AM: Accum Prov Amort Elec Util Pln		(41,620,131)
359		Subtotal INTANGIBLE PLANT ACCUMULATED DEPRECIATION		(219,043,142)
360	ADI303BCDR: 303 TX DEPR - CWIP - BIG CAJUN	111050: Prov Dep CWIP Rate Base		3,398,105
361	ADI303BCR: 303 AMORT BIG CAJUN TX RATE DEPR	111051: Amort Big Cajun Tx Rte Dpr		4,168,786
362	ADI303N6R: 303 TX DEPR - CWIP - NELSON #6	111050: Prov Dep CWIP Rate Base		4,682,178
363		Subtotal SPECIFIC ASSIGNMENT ACCUMULATED DEPRECIATION		12,249,068
364	ADFU108: 108 ACCUM DEPREC PLANT HELD FUTURE USE	1080AM: Accum Prov Depr Plant Service	D1	(819)
365	ADFU108: 108 ACCUM DEPREC PLANT HELD FUTURE USE	1080AM: Accum Prov Depr Plant Service		(177,728)
366		Subtotal 108 ACCUM DEPREC PLANT HELD FUTURE USE		(178,547)
367		Total		(1,950,261,851)

Notes:

- (1) Reference WP/P RB 2.9 for Transmission High/Low split
(2) Reference WP/P RB 2.10 for Distribution Primary/Secondary split
(3) Reference WP/P RB 2.11 for Lighting/Other split

Entergy Texas, Inc.
Cost of Service
Accumulated Depreciation
Electric
For the Test Year Ended December 31, 2021

Line No.	Plant Account	Line Item	(a) Accumulated Provision for Depreciation Excluding RWIP	(b) Retirement Work in Progress - Cost of Removal	(c) Retirement Work in Progress - Salvage	(d) Total
1	310_1	310 LAND	-	963	(15)	948
2	311_0	311 STRUCTURES & IMPROVEMENTS	(155,803,290)	1,083,426	(323,441)	(155,043,306)
3	311_0	311 STRUCTURES & IMPROVEMENTS - CONTRA	168,275	-	-	168,275
4	312_0	312 BOILER PLANT EQUIPMENT	(292,599,015)	3,098,389	(929,670)	(290,430,296)
5	312_0	312 BOILER PLANT EQUIPMENT - CONTRA	(251)	-	-	(251)
6	312_1	312 BOILER PLANT EQUIPMENT	(132,829)	-	-	(132,829)
7	314_0	314 TURBO GENERATOR UNITS	(152,510,266)	2,039,880	(496,885)	(150,967,272)
8	314_0	314 TURBO GENERATOR UNITS - CONTRA	491,390	-	-	491,390
9	315_0	315 ACCESSORY ELECTRIC EQUIP	(79,735,901)	418,383	(219,460)	(79,536,978)
10	315_0	315 ACCESSORY ELECTRIC EQUIP - CONTRA	(196,516)	-	-	(196,516)
11	316_0	316 MISC POWER PLANT EQUIP	(10,268,647)	38,565	(30,528)	(10,260,610)
12	316_0	316 MISC POWER PLANT EQUIP - CONTRA	449,148	-	-	449,148
13	317_0	317 ASSET RETIREMENT OBLIGATION	5,404,728	-	-	5,404,728
14	341_0	341 STRUCTURES & IMPROVEMENTS	(42,688,770)	-	-	(42,688,770)
15	342_0	342 FUEL HOLDERS, PRODUCRS & ACCESS	(284,088)	-	-	(284,088)
16	343_0	343 PRIME MOVERS	(8,771,930)	-	-	(8,771,930)
17	344_0	344 GENERATORS	(6,096,778)	-	-	(6,096,778)
18	345_0	345 ACCESSORY ELECTRIC EQUIPMENT	(1,895,110)	-	-	(1,895,110)
19	346_0	346 MISCELLANEOUS POWER PLANT EQUIP	(198,437)	-	-	(198,437)
20		Subtotal PRODUCTION ACCUMULATED DEPRECIATION	(744,668,287)	6,679,604	(2,000,000)	(739,988,683)
21	350_1	350.1 LAND & LAND RIGHTS	-	2	(2)	(0)
22	350_2	350.2 LAND EASEMENTS	(6,993,580)	8,674	(10,473)	(6,995,379)
23	350_3	350.2 LAND EASEMENTS	(8,943,803)	11,093	(13,394)	(8,946,104)
24	352_0	352 STRUCTURES & IMPROVEMENTS	(12,027,782)	20,120	(17,645)	(12,025,307)
25	352_0	352 STRUCTURES & IMPROVEMENTS - CONTRA	63,881	-	-	63,881
26	353_0	353 STATION EQUIPMENT	(202,516,505)	3,073,676	(1,919,674)	(201,362,503)
27	353_0	353 STATION EQUIPMENT - CONTRA	861,574	-	-	861,574
28	353_0	353 STATION EQUIPMENT - STEP UPS	(8,328,373)	126,403	(78,945)	(8,280,915)
29	354_0	354 TOWERS & FIXTURES	(18,172,838)	43,883	(27,796)	(18,156,751)
30	354_0	354 TOWERS & FIXTURES - CONTRA	374,057	-	-	374,057
31	355_0	355 POLES & FIXTURES	(100,250,234)	1,999,974	(137,359)	(98,387,620)
32	355_0	355 POLES & FIXTURES - CONTRA	10,068,507	-	-	10,068,507
33	356_1	356 OVERHEAD CONDUCTORS & DEVICES	(76,816,777)	3,879,165	(117,224)	(73,054,836)
34	356_1	356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4,359,019	-	-	4,359,019
35	356_2	356 OVERHEAD CONDUCTORS & DEVICES	(690,657)	678	(817)	(690,795)
36	356_3	356 OVERHEAD CONDUCTORS & DEVICES	(6,823,670)	6,809	(8,202)	(6,825,064)
37	358_0	358 UNDERGROUND CONDUCT & DEVICES	(108,001)	133	(160)	(108,028)
38	359_0	359 ROADS & TRAILS	(124,139)	154	(186)	(124,171)
39		Subtotal TRANSMISSION ACCUMULATED DEPRECIATION	(426,069,320)	9,170,763	(2,331,878)	(419,230,435)
40	360_1	360.1 LAND	(294,953)	17	8	(294,928)
41	360_2	360.2 LAND RIGHTS - PRIMARY	(5,673,590)	333	147	(5,673,111)
42	361_0	361 STRUCTURES & IMPROVEMENTS	(4,418,449)	77,579	117	(4,340,754)
43	362_0	362 STATION EQUIPMENT	(65,254,248)	690,187	(160,523)	(64,724,584)
44	362_0	362 STATION EQUIPMENT - CONTRA	761,347	-	-	761,347
45	364_0	364 POLES, TOWERS, & FIXTURES	(125,219,004)	13,349,981	(42,537)	(111,911,560)
46	364_0	364 POLES, TOWERS, & FIXTURES - CONTRA	15,872,937	-	-	15,872,937
47	365_1	365 OVERHEAD CONDUCTORS & DEVICES	(42,134,212)	16,057,938	(1,206,932)	(27,283,207)
48	365_1	365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4,779,931	-	-	4,779,931
49	365_3	365 OVERHEAD CONDUCTORS & DEVICES	(18,734,941)	35,679	(5,769)	(18,705,031)
50	366_0	366 UNDERGROUND CONDUIT	(16,204,239)	672,402	(5,947)	(15,537,784)
51	366_0	366 UNDERGROUND CONDUIT - CONTRA	84,919	-	-	84,919
52	367_0	367 UNDERGROUND CONDUCT & DEVICES	(59,441,958)	1,959,034	(21,755)	(57,504,679)
53	367_0	367 UNDERGROUND CONDUCT & DEVICES - CONTRA	865,248	-	-	865,248
54	368_0	368 LINE TRANSFORMERS	(162,359,158)	18,893,369	(4,265,465)	(147,731,253)
55	368_0	368 LINE TRANSFORMERS - CONTRA	16,111,351	-	-	16,111,351
56	369_1	369.1 OVERHEAD SERVICES	(49,941,163)	1,301,919	(17,391)	(48,656,634)
57	369_1	369.1 OVERHEAD SERVICES - CONTRA	6,577,674	-	-	6,577,674
58	369_2	369.2 UNDERGROUND SERVICES	(45,990,308)	450,779	(15,604)	(45,555,134)
59	369_2	369.2 UNDERGROUND SERVICES - CONTRA	927,061	-	-	927,061
60	370_0	370 METERS	(1,293,706)	106,888	2	(1,186,817)
61	370_0	370 METERS - CONTRA	215	-	-	215
62	370_15	370 METERS - AMI SMART METERING	(21,650,132)	187,750	-	(21,462,382)

Entergy Texas, Inc.
Cost of Service
Accumulated Depreciation
Electric
For the Test Year Ended December 31, 2021

Line No.	Plant Account	Line Item	(a) Accumulated Provision for Depreciation Excluding RWIP	(b) Retirement Work in Progress - Cost of Removal	(c) Retirement Work in Progress - Salvage	(d) Total
63	371_0	371 INSTALL ON CUST PREMISES - OTHER	(1,586,789)	50,632	(762)	(1,536,919)
64	371_0	371 INSTALL ON CUST PREMISES - OTHER - CONTRA	49,409	-	-	49,409
65	371_1	371 INSTALL ON CUST PREMISES - LIGHTING	(14,089,306)	344,450	(5,183)	(13,750,039)
66	371_1	371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	336,132	-	-	336,132
67	373_1	373 ST LIGHT & SIGNAL SYS - ROADWAY	(2,692,048)	3,977,957	(1,307)	1,284,602
68	373_1	373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	589,630	-	-	589,630
69	373_2	373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	3,407	(8)	-	3,399
70		Subtotal DISTRIBUTION ACCUMULATED DEPRECIATION	(590,018,946)	58,156,887	(5,748,903)	(537,610,961)
71	389_1	389 LAND & LAND RIGHTS	(15,176)	32,168	(0)	16,993
72	390_0	390 STRUCTURES & IMPROVEMENTS	(21,627,049)	162,518	(291,531)	(21,756,062)
73	390_0	390 STRUCTURES & IMPROVEMENTS - CONTRA	568,628	-	-	568,628
74	391_1	391 OFFICE FURNITURE & EQUIPMENT	(486,138)	(5)	(14,237)	(500,380)
75	391_1	391 OFFICE FURNITURE & EQUIPMENT - CONTRA	18,464	-	-	18,464
76	391_2	391 OFFICE FURNITURE & EQUIPMENT	(3,898,972)	(26)	(5,795)	(3,904,792)
77	391_3	391 OFFICE FURNITURE & EQUIPMENT	(731,379)	-	-	(731,379)
78	392_0	392 TRANSPORTATION EQUIPMENT	10,620	-	-	10,620
79	393_0	393 STORES EQUIPMENT	27,662	-	-	27,662
80	394_0	394 TOOLS, SHOP, & GARAGE EQUIP	(5,521,445)	(0)	-	(5,521,445)
81	395_0	395 LABORATORY EQUIPMENT	(140,327)	-	-	(140,327)
82	396_0	396 POWER OPERATED EQUIPMENT	(442,857)	-	-	(442,857)
83	397_1	397 COMMUNICATION EQUIPMENT	(7,263,080)	-	-	(7,263,080)
84	397_1	397 COMMUNICATION EQUIPMENT - CONTRA	(19,828)	-	-	(19,828)
85	397_2	397 COMMUNICATION EQUIPMENT	(5,749,703)	60	(84)	(5,749,727)
86	397_2	397 COMMUNICATION EQUIPMENT - CONTRA	4,789	-	-	4,789
87	398_0	398 MISCELLANEOUS EQUIPMENT	(1,075,531)	-	-	(1,075,531)
88	398_0	398 MISCELLANEOUS EQUIPMENT - CONTRA	(898)	-	-	(898)
89		Subtotal GENERAL PLANT ACCUMULATED DEPRECIATION	(46,342,220)	194,716	(311,647)	(46,459,152)
90	301_0	301 A&G / MISC	(6,305,131)	-	-	(6,305,131)
91	303_0	303 A&G / MISC	(72,931,960)	-	-	(72,931,960)
92	303_0	303 A&G / MISC LABOR RELATED	(4,931,222)	-	-	(4,931,222)
93	303_0	303 CUSTOMER ACCOUNTING	(2,957,301)	-	-	(2,957,301)
94	303_0	303 CUSTOMER CCS	(32,400,654)	-	-	(32,400,654)
95	303_0	303 CUSTOMER CIS	(478,864)	-	-	(478,864)
96	303_0	303 CUSTOMER SERVICE	(11,858,672)	-	-	(11,858,672)
97	303_0	303 DISTRIBUTION	(38,243,967)	-	-	(38,243,967)
98	303_0	303 NON-NUCLEAR PROD - FUEL	(276,867)	-	-	(276,867)
99	303_0	303 NON-NUCLEAR PROD - NON-FUEL	(5,801,750)	-	-	(5,801,750)
100	303_0	303 TRANSMISSION	(41,394,715)	-	-	(41,394,715)
101	303_0	303 TRANSMISSION & DISTRIBUTION	(1,462,037)	-	-	(1,462,037)
102		Subtotal INTANGIBLE PLANT ACCUMULATED DEPRECIATION	(219,043,142)	-	-	(219,043,142)
103	303_0	303 TX DEPR - CWIP - BIG CAJUN	3,398,105	-	-	3,398,105
104	303_0	303 AMORT BIG CAJUN TX RATE DEPR	4,168,786	-	-	4,168,786
105	303_0	303 TX DEPR - CWIP - NELSON #6	4,682,178	-	-	4,682,178
106		Subtotal SPECIFIC ASSIGNMENT ACCUMULATED DEPRECIATION	12,249,068	-	-	12,249,068
107	350_2	108 ACCUM DEPREC PLANT HELD FUTURE USE	(62,144)	-	-	(62,144)
108	350_3	108 ACCUM DEPREC PLANT HELD FUTURE USE	(115,584)	-	-	(115,584)
109	360_2	108 ACCUM DEPREC PLANT HELD FUTURE USE	(819)	-	-	(819)
110		Subtotal 108 ACCUM DEPREC PLANT HELD FUTURE USE	(178,547)	-	-	(178,547)
111		Total	(2,014,071,393)	74,201,970	(10,392,428)	(1,950,261,851)

Entergy Texas, Inc.
Cost of Service
Transmission High Low - Accumulated Depreciation
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Amount
1	350.2 LAND EASEMENTS	(7,481,338)
2	352 STRUCTURES & IMPROVEMENTS	(6,373,413)
3	352 STRUCTURES & IMPROVEMENTS - CONTRA	33,857
4	353 STATION EQUIPMENT	(66,582,750)
5	353 STATION EQUIPMENT - CONTRA	307,668
6	354 TOWERS & FIXTURES	(16,121,380)
7	354 TOWERS & FIXTURES - CONTRA	332,125
8	355 POLES & FIXTURES	(31,680,814)
9	355 POLES & FIXTURES - CONTRA	3,242,059
10	356 OVERHEAD CONDUCTORS & DEVICES	(29,424,418)
11	356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1,591,914
12	359 ROADS & TRAILS	(57,503)
13	Subtotal Transmission High	(152,213,991)
14	350.2 LAND EASEMENTS	(8,460,145)
15	352 STRUCTURES & IMPROVEMENTS	(5,651,894)
16	352 STRUCTURES & IMPROVEMENTS - CONTRA	30,024
17	353 STATION EQUIPMENT	(134,779,754)
18	353 STATION EQUIPMENT - CONTRA	553,906
19	354 TOWERS & FIXTURES	(2,035,372)
20	354 TOWERS & FIXTURES - CONTRA	41,932
21	355 POLES & FIXTURES	(66,706,806)
22	355 POLES & FIXTURES - CONTRA	6,826,448
23	356 OVERHEAD CONDUCTORS & DEVICES	(51,146,277)
24	356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	2,767,105
25	358 UNDERGROUND CONDUCT & DEVICES	(108,028)
26	359 ROADS & TRAILS	(66,667)
27	Subtotal Transmission Low	(258,735,529)
28	353 STATION EQUIPMENT - STEP UPS	(8,280,915)
29	Subtotal Step Up	(8,280,915)
30	Total	(419,230,435)

Entergy Texas, Inc.
Cost of Service
Distribution Primary Secondary - Accumulated Depreciation
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Total ⁽¹⁾	Distribution Primary	Distribution Secondary	Primary Ratio ⁽²⁾	Secondary Ratio ⁽²⁾
1	360.2 LAND RIGHTS - PRIMARY	(5,673,111)	(5,673,111)	-	100.00%	
2	364 POLES, TOWERS, & FIXTURES	(111,911,560)	(89,120,524)	(22,791,036)	79.63%	20.37%
3	364 POLES, TOWERS, & FIXTURES - CONTRA	15,872,937	12,640,378	3,232,559	79.63%	20.37%
4	365 OVERHEAD CONDUCTORS & DEVICES	(45,988,238)	(42,212,474)	(3,775,763)	91.79%	8.21%
5	365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4,779,931	4,387,485	392,446	91.79%	8.21%
6	366 UNDERGROUND CONDUIT	(15,537,784)	(6,961,851)	(8,575,934)	44.81%	55.19%
7	366 UNDERGROUND CONDUIT - CONTRA	84,919	38,049	46,870	44.81%	55.19%
8	367 UNDERGROUND CONDUCT & DEVICES	(57,504,679)	(44,367,325)	(13,137,354)	77.15%	22.85%
9	367 UNDERGROUND CONDUCT & DEVICES - CONTRA	865,248	667,576	197,672	77.15%	22.85%
10	108 ACCUM DEPREC PLANT HELD FUTURE USE	(819)	(819)	-	100.00%	
11		Total	(215,013,156)	(170,602,616)	(44,410,540)	

Notes:

⁽¹⁾ Reference RB 2.7

⁽²⁾ Reference RB 1.8 - RB 1.9 for Primary/Secondary Percentages

Entergy Texas, Inc.
Cost of Service
Net Plant and Depreciation Expense By Category - Account 371
Electric
For the Test Year Ended December 31, 2021

Line No.	Plant Account	Category	DISTRIBUTION PLANT IN SERVICE ⁽¹⁾	DISTRIBUTION ACCUMULATED DEPRECIATION ⁽²⁾	DISTRIBUTION NET PLANT IN SERVICE	DEPRECIATION AND AMORTIZATION EXPENSE ⁽³⁾
1	371_1		37,783,609	(13,750,039)	24,033,570	782,819
2	371_1	Contra	(1,038,002)	336,132	(701,870)	(22,062)
3		Subtotal Lighting	36,745,607	(13,413,907)	23,331,700	760,757
4	371_0		5,553,893	(1,536,919)	4,016,974	115,068
5	371_0	Contra	(152,578)	49,409	(103,169)	(3,243)
6		Subtotal Other	5,401,315	(1,487,510)	3,913,805	111,825
7		Total	42,146,922	(14,901,417)	27,245,504	872,582

Notes:

⁽¹⁾ Reference WP/P RB 1.5

⁽²⁾ Reference WP/P RB 2.7 - RB 2.8

⁽³⁾ Reference WP/P EX 4.3

Entergy Texas, Inc.
Cost of Service
Fuel Inventory
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount ^{(1) (2)}
1	FI151PE: 151 FUEL STOCK	151100: Fuel Stock - Oil	236,161
2	FI151PE: 151 FUEL STOCK	151200: Fuel Stock - Gas	30,397,441
3	FI151PE: 151 FUEL STOCK	151300: Fuel Stock - Coal	17,798,487
4	FI152PE: 152 FUEL STOCK EXP UNISTR	152000: Fuel Stock Exp. Undistributed	1,276
5		Total	48,433,365

Notes:

⁽¹⁾ Reference WP/P RB 3.2

⁽²⁾ 13 Month Average Balance

Entergy Texas, Inc.
Cost of Service
Fuel Inventory
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	151100: Fuel Stock - Oil	119,447	119,284	145,902	181,019	175,652	175,652	345,038	285,459	281,844	277,908	312,717	271,665	378,500	236,161
2	151200: Fuel Stock - Gas	33,178,877	30,337,560	28,607,530	30,080,562	30,627,333	30,103,002	29,333,833	29,132,496	30,652,656	30,822,690	30,602,941	32,261,690	29,425,564	30,397,441
3	151300: Fuel Stock - Coal	20,215,453	20,559,406	19,251,077	19,759,737	18,849,162	19,917,126	20,244,982	19,902,867	17,580,703	15,198,437	14,180,820	12,812,469	12,908,093	17,798,487
4	152000: Fuel Stock Exp. Undistributed	16,454	19	15	13	12	12	12	10	10	10	8	7	6	1,276
5	Total	53,530,230	51,016,269	48,004,524	50,021,331	49,652,160	50,195,792	49,923,865	49,320,833	48,515,213	46,299,045	45,096,486	45,345,830	42,712,164	48,433,365

⁽¹⁾ 13 Month Average Balance

Entergy Texas, Inc.
Cost of Service
Materials and Supplies
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount ^{(1) (2)}
1	MS154PD: 154 PRODUCTION DEMAND	154082: Inv Held By La Generating	700,960
2	MS154PD: 154 PRODUCTION DEMAND	154NL6: Co Owners NL6 M&S Inventory	5,060,662
3	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154300: Inventory Suspense	1,727,661
4	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154MCP: MontgomeryCo.	(214,814)
5	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154PAS: General Inventory-Passport	56,226,876
6	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154RES: M&S Inventory Reserve	(86,623)
6	MS163PTD: 163 PRODUCT / TRANSMISSION / DISTRIBUTION	163000: Stores Expenses Undistributed	1,722,749
7		Total	65,137,473

Notes:

⁽¹⁾ Reference WP/P RB 4.2

⁽²⁾ 13 Month Average Balance

Entergy Texas, Inc.
Cost of Service
Materials and Supplies
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	154082: Inv Held By La Generating	654,301	644,569	649,381	665,080	674,427	668,483	665,508	676,246	707,822	767,564	780,037	772,399	786,668	700,960
2	154300: Inventory Suspense	406,131	535,636	665,645	832,386	1,149,910	706,681	654,483	973,413	2,334,444	3,086,043	3,430,680	3,435,707	4,248,437	1,727,661
3	154MCP: MontgomeryCo.	-	-	-	-	-	(15,374)	(369,790)	(389,961)	(397,488)	(400,599)	(399,621)	(400,968)	(418,779)	(214,814)
4	154NL6: Co Owners NL6 M&S Inventory	3,572,439	3,919,308	3,954,106	4,840,286	5,948,327	5,417,063	5,455,270	5,430,624	5,406,469	5,432,851	5,445,670	5,476,574	5,489,623	5,060,662
5	154PAS: General Inventory-Passport	49,745,986	49,382,321	50,822,013	52,240,654	53,065,836	53,533,118	55,758,496	58,470,384	60,168,422	64,377,330	65,017,336	57,899,598	60,467,890	56,226,876
6	154RES: M&S Inventory Reserve	-	-	-	-	-	-	-	-	-	(282,255)	(282,255)	(282,255)	(279,330)	(86,623)
7	163000: Stores Expenses Undistributed	1,847,738	1,581,270	1,378,329	1,432,789	1,234,125	1,109,923	1,253,193	2,433,594	2,427,699	2,603,484	426,923	2,077,235	2,589,439	1,722,749
8	Total	56,226,595	56,063,103	57,469,474	60,011,195	62,072,625	61,419,894	63,417,162	67,594,300	70,647,368	75,584,419	74,418,770	68,978,291	72,883,948	65,137,473

⁽¹⁾ 13 Month Average Balance

Entergy Texas, Inc.
Cost of Service
Prepayments
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount ^{(1) (2)}
1	PP165RSRT: 165 REVENUE TAXES	165004: Pp Taxes-Regulatory Commis.	159,189
2	PP165TP: 165 PLANT	165100: Prepaid Insurance	2,383,141
3	PP165L: 165 LABOR	165400: Prepaid Ins Directors&Officers	86,170
4	PP165CFT: 165 CORPORATE FRANCHISE TAXES	165403: Pp Taxes Franchise-La	17,072
5	PP165RSRT: 165 REVENUE TAXES	165405: Pp Taxes Gross Receipts-Tx	993,788
6	PP165RSRT: 165 REVENUE TAXES	165406: Pp Taxes Franchise City-Tx	8,006,144
7	PP165RSRT: 165 REVENUE TAXES	165409: Pp Taxes-Street Rental	26,865
8	PP165TP: 165 PLANT	165510: Prepaid Dues to EEI	85,088
9	PP165TP: 165 PLANT	165520: Ad Valorem Taxes	123,172
10	PP165PD: 165 PRODUCTION DEMAND	165632: PPD IT Contracts	44,570
11	PP165TP: 165 PLANT	165C01: PPD Long Term Cloud Prepays	278,630
12	PP165TP: 165 PLANT	165CST: PPD Current Cloud Prepays	453,186
13	PP165TP: 165 PLANT	165L01: PPD Long Term Prepaid Leases	12,189,038
14	PP165TP: 165 PLANT	165LST: PPD Current Prepaid Leases	67,547
15	PP165TP: 165 PLANT	165RNT: Prepaid Rent Expense	118,172
16	PP165L: 165 LABOR	165U39: Prepaid Life Insurance Kidco	63,120
17		Total	<u>25,094,894</u>

Notes:

⁽¹⁾ Reference WP/P RB 5.2

⁽²⁾ 13 Month Average Balance

Entergy Texas, Inc.
Cost of Service
Prepayments
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	165004: Pp Taxes-Regulatory Commis.	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	827,792	620,843	413,895	206,946	(2)	159,189
2	165100: Prepaid Insurance	2,463,510	2,091,532	1,710,933	1,475,529	1,081,731	687,932	3,846,716	3,420,979	2,995,243	2,569,506	2,143,769	3,477,484	3,015,973	2,383,141
3	165400: Prepaid Ins Directors&Officers	-	-	-	-	-	-	-	241,615	219,650	197,685	175,720	153,755	131,790	86,170
4	165403: Pp Taxes Franchise-La	14,562	14,562	14,562	14,562	14,562	74,562	74,562	-	-	-	-	-	-	17,072
5	165405: Pp Taxes Gross Receipts-Tx	-	1,828,079	914,040	-	1,916,367	958,184	0	2,130,185	1,065,092	-	2,738,201	1,369,100	(0)	993,788
6	165406: Pp Taxes Franchise City-Tx	9,911,838	8,602,436	7,293,035	5,983,633	4,674,231	3,364,829	2,055,428	3,513,784	14,344,160	13,040,145	11,736,131	10,432,116	9,128,102	8,006,144
7	165409: Pp Taxes-Street Rental	27,941	23,284	18,627	13,971	9,314	4,657	(0)	54,235	49,305	44,374	39,444	34,513	29,583	26,865
8	165510: Prepaid Dues to EEI	-	-	232,873	174,655	155,249	135,843	116,436	97,030	77,624	58,218	38,812	19,406	-	85,088
9	165520: Ad Valorem Taxes	(0)	266,874	242,612	218,351	194,090	169,829	145,567	121,306	97,045	72,784	48,522	24,261	(0)	123,172
10	165632: PPD IT Contracts	25,276	16,851	23,108	-	-	-	94,431	83,938	73,446	62,954	52,462	41,969	104,971	44,570
11	165C01: PPD Long Term Cloud Prepays	449,016	411,061	384,401	357,742	331,082	304,422	277,762	251,102	224,442	197,782	171,122	144,462	117,802	278,630
12	165CST: PPD Current Cloud Prepays	581,186	565,469	538,458	535,598	484,435	457,424	430,413	403,402	380,853	365,096	353,802	342,508	452,778	453,186
13	165L01: PPD Long Term Prepaid Leases	12,729,901	12,668,582	12,636,130	12,618,278	12,588,243	12,558,207	11,898,414	11,868,379	11,838,344	11,808,308	11,778,273	11,748,238	11,718,202	12,189,038
14	165LST: PPD Current Prepaid Leases	(298,199)	(269,333)	(269,333)	(269,333)	(269,333)	(269,333)	360,425	360,425	360,425	360,425	360,425	360,425	360,425	67,547
15	165RNT: Prepaid Rent Expense	157,388	157,388	161,338	123,257	111,811	100,405	108,702	108,702	108,767	108,768	120,302	120,142	49,265	118,172
16	165U39: Prepaid Life Insurance Kidco	213,474	213,474	213,474	-	-	-	-	-	-	-	-	-	180,136	63,120
17	Total	26,275,891	26,590,259	24,114,257	21,246,241	21,291,780	18,546,958	19,408,854	22,655,081	32,662,187	29,506,889	30,170,878	28,475,326	25,289,023	25,094,894

⁽¹⁾ 13 Month Average Balance

Entergy Texas, Inc.
Cost of Service
Accumulated Provision for Property Insurance
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	PIR228: 228 PROPERTY INSURANCE RESERVE	228100: Accum Prov For Prop Insurance	63,218,652
2		Total	<u>63,218,652</u>

Entergy Texas, Inc.
Cost of Service
Accumulated Provision for Injuries & Damages
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	IDR228: 228 INJURIES & DAMAGES RESERVES	228200: Accum Prov For Injuries & Dam	(900,628)
2	IDR228: 228 INJURIES & DAMAGES RESERVES	228210: Reserve For Inj & Dam - Legal	(5,256,191)
3		Total	<u>(6,156,819)</u>

Entergy Texas, Inc.
Cost of Service
Customer Deposits
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	CD235: 235 CUSTOMER DEPOSITS	235001: Customer Deposits (Active)	(37,270,548)
2		Total	<u>(37,270,548)</u>

Entergy Texas, Inc.
Cost of Service
Accumulated Environmental Provisions
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	ER228: 228 ACC MISC-OPERATING PROV	228400: Acc Misc-Operating Prov	(1,342,999)
2	ER242: 242 WASTE SITE CLEANUP	242U95: Waste Site Cleanup	(742,000)
3		Total	<u><u>(2,084,999)</u></u>

Entergy Texas, Inc.
Cost of Service
Accumulated Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	ADFIT190: 190 - FEDERAL	190111: Intrst/Tax-Tax Deficienci-Fed	1,932,000
2	ADFIT190: 190 - FEDERAL	190151: Taxable Unbilled Revenue-Fed	10,195,878
3	ADFIT190: 190 - FEDERAL	190161: Property Ins Reserve-Fed	(13,275,917)
4	ADFIT190: 190 - FEDERAL	190163: Capitalized Repairs - Fed	8,690
5	ADFIT190: 190 - FEDERAL	190171: Inj & Damages Reserve-Fed	1,292,932
6	ADFIT190: 190 - FEDERAL	190181: Contrib In Aid Of Constr-Fed	14,941,899
7	ADFIT190: 190 - FEDERAL	190211: Unfunded Pension Exp-Fed	(21,581,662)
8	ADFIT190: 190 - FEDERAL	190213: SFAS 158 Def Tax Asset - Fed	19,975,721
9	ADFIT190: 190 - FEDERAL	190215: Supplemental Pension Plan-Fed	1,667,873
10	ADFIT190: 190 - FEDERAL	190221: Fas 106 Other Retire Ben-Fed	(19,547,806)
11	ADFIT190: 190 - FEDERAL	190241: Deferred Fuel/Gas-Fed	(10,138,815)
12	ADFIT190: 190 - FEDERAL	190251: Removal Cost - Fed	1,219,022
13	ADFIT190: 190 - FEDERAL	190255: Acquisition - Federal	(8,882,046)
14	ADFIT190: 190 - FEDERAL	190261: Obsolete Inventory - Fed	58,659
15	ADFIT190: 190 - FEDERAL	190317: Fas 143 - Federal	94,221
16	ADFIT190: 190 - FEDERAL	190331: Accrued Medical Claims-Fed	754,661
17	ADFIT190: 190 - FEDERAL	190351: Uncollect Accts Reserve-Fed	1,220,974
18	ADFIT190: 190 - FEDERAL	190381: Partnership Income/Loss - Fed	(12,827)
19	ADFIT190: 190 - FEDERAL	190391: Contract Def Revenue-Fed	114,447
20	ADFIT190: 190 - FEDERAL	190397: Def. Misc. Services - Fed	9,458
21	ADFIT190: 190 - FEDERAL	190415: Lease - Rental Expense - Fed	54,737
22	ADFIT190: 190 - FEDERAL	190421: Environmental Reserve-Fed	282,030
23	ADFIT190: 190 - FEDERAL	190443: Waste Site Clean Up Costs Fed	155,820
24	ADFIT190: 190 - FEDERAL	190445: Waste Disposal Reserve - Fed	235,460
25	ADFIT190: 190 - FEDERAL	190451: Incentive-Fed	1,425,806
26	ADFIT190: 190 - FEDERAL	190517: Long-Term Incentive Comp-Feder	49,302
27	ADFIT190: 190 - FEDERAL	190519: Stock Options - Federal	30,219
28	ADFIT190: 190 - FEDERAL	190525: Restricted Stock Awards-Fed	80,700
29	ADFIT190: 190 - FEDERAL	190561: Def Compensation - Fed	32,457
30	ADFIT190: 190 - FEDERAL	190603: Rate Refund-Federal	5,225,871
31	ADFIT190: 190 - FEDERAL	190607: Transition Costs - Federal	213,790
32	ADFIT190: 190 - FEDERAL	190641: Re-Organization Costs-Federal	2,611,155
33	ADFIT190: 190 - FEDERAL	190701: Fas 109 Adjustment - Fed	48,840,220
34	ADFIT190: 190 - FEDERAL	190883: ADIT-Contrib CF-TAP-FED-NonCur	335,580
35	ADFIT190: 190 - FEDERAL	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur	3,145,842
36	ADFIT190: 190 - FEDERAL	190887: Fed Offset-St NonCur Carryover	(3,108)
37	ADFIT190: 190 - FEDERAL	190987: ADIT-NOL C/F DECON-FED-NONCUR	537,281,616
38	ADFIT190: 190 - FEDERAL	190P51: ADIT-Ben-Potnt Disall UTPs Res	200,000
39	ADSIT190: 190 ADIT - STATE	190702: Fas 109 Adjustment - State	2,914,461
40	ADSIT190: 190 ADIT - STATE	190984: ADIT-NOL C/F-State-Non-current	14,798
41		Subtotal 190	583,174,117
	ADFIT281: 281 ACCUM DEF INC TAXES -		
42	ACCEL AMORT - FEDERAL	281121: Start Up Costs-Fed	(5,034)
43		Subtotal 281	(5,034)
44	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed	(515,542,447)
45	ADFIT282: 282 - FEDERAL	282171: Interest Cap - Afdc - Fed	(16,354,705)
46	ADFIT282: 282 - FEDERAL	282183: Nonbase - Federal - Retail	(1,889,370)
47	ADFIT282: 282 - FEDERAL	282221: Fiber Optics-Fed	(0)
48	ADFIT282: 282 - FEDERAL	282223: Repairs & Maint Exp - Federal	(11,553,262)
49	ADFIT282: 282 - FEDERAL	282241: R&E Deduction - Fed	(2,008,718)
50	ADFIT282: 282 - FEDERAL	282245: Warranty Expense - Federal	(555,303)

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

WP/P RB 10.1

Entergy Texas, Inc.
Cost of Service
Accumulated Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
51	ADFIT282: 282 - FEDERAL	282351: Tax Int (Avoided Cost)-Fed	13,988,639
52	ADFIT282: 282 - FEDERAL	282455: Business Dev Costs Cap- Fed	209,070
53	ADFIT282: 282 - FEDERAL	282461: Computer Software Cap - Fed	(6,791,445)
54	ADFIT282: 282 - FEDERAL	282475: Contra Securitization -Federal	41,581,100
55	ADFIT282: 282 - FEDERAL	282533: Casualty Loss Deduction-Fed	(157,777,215)
56	ADFIT282: 282 - FEDERAL	282701: Fas 109 Adjustment - Fed	119,914,434
57	ADFIT282: 282 - FEDERAL	282901: 263A Method Change-DSC - Fed	(35,979,643)
58	ADFIT282: 282 - FEDERAL	282903: Units of Production Ded - Fed	(72,070,883)
59	ADFIT282: 282 - FEDERAL	282907: Unit of Property Ded-Trans-Fed	(4,471,902)
60		Subtotal 282	(649,301,650)
61	ADFIT283: 283 - FEDERAL	283149: Reg Asset Covid 19 - Fed	(2,464,600)
62	ADFIT283: 283 - FEDERAL	283151: Regulatory Asset - Federal	(19,165,598)
63	ADFIT283: 283 - FEDERAL	283213: SFAS 158 Def Tax Liability-Fed	(19,975,721)
64	ADFIT283: 283 - FEDERAL	283221: Bond Reacquisition Loss - Fed	(2,053,325)
65	ADFIT283: 283 - FEDERAL	283225: Section 475 Adjustment-Fed	(559,723,384)
66	ADFIT283: 283 - FEDERAL	283229: Other Sec 475 Adj-MTM Liab-Fed	(1,201,980)
67	ADFIT283: 283 - FEDERAL	283247: Transco Costs - Federal	(24,630)
68	ADFIT283: 283 - FEDERAL	283249: Deferred Storm Costs - Federal	3,095
69	ADFIT283: 283 - FEDERAL	283345: Misc Cap Costs-Fed	1,946,162
70	ADFIT283: 283 - FEDERAL	283349: Reg Asset-Storm Costs-Fed	(2,275,866)
71	ADFIT283: 283 - FEDERAL	283361: Prepaid Expenses Federal	(2,594,488)
72	ADFIT283: 283 - FEDERAL	283401: Acc Dfit Turgen	(25,123)
73	ADFIT283: 283 - FEDERAL	283701: Fas 109 Adjustment - Fed	(8,899,916)
74	ADSIT283: 283 - STATE	283702: Fas 109 Adjustment - State	(12,448,603)
75		Subtotal 283	(628,903,977)
76		Total	(695,036,544)

Entergy Texas, Inc.
Cost of Service
Allowance Inventory
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount ⁽¹⁾⁽²⁾
1	AIN158: 158 ALLOWANCES	158151: NOX Seasonal Allowance	553
2	AIN158: 158 ALLOWANCES	158152: NOX Credits - MCPS	18,301,280
3	AIN158: 158 ALLOWANCES	158153: NOX Conversion Allowance	72
4		Total	18,301,905

Notes:

⁽¹⁾ Reference WP/P RB 11.2

⁽²⁾ 13 Month Average Balance

Entergy Texas, Inc.
Cost of Service
Allowance Inventory
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	158151: NOX Seasonal Allowance	864	864	864	864	864	817	738	635	635	10	10	10	10	553
2	158152: NOX Credits - MCPS	19,285,714	19,288,044	19,245,652	19,203,261	19,160,870	19,118,478	17,633,935	17,594,748	17,555,562	17,516,375	17,477,189	17,438,002	17,398,816	18,301,280
3	158153: NOX Conversion Allowance	-	-	-	-	-	-	-	-	-	304	211	211	211	72
4	Total	19,286,579	19,288,908	19,246,516	19,204,125	19,161,734	19,119,295	17,634,673	17,595,383	17,556,196	17,516,688	17,477,410	17,438,223	17,399,037	18,301,905

⁽¹⁾ 13 Month Average Balance

Entergy Texas, Inc.
Cost of Service
Pension Liability
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	PEN242: 242 UNFUNDED PENSION	242309: Non-QualPenFundedStats -Curr	(3,080,118)
2	PEN253012: 253012 UNFUNDED PENSION	253012: PensionLiab-Funded Status	(29,887,404)
3	PEN253013: 253013 UNFUNDED PENSION	253013: Supplemental Pension Plan	(4,381,597)
4		Total	<u>(37,349,119)</u>

Entergy Texas, Inc.
Cost of Service
Regulatory Assets and Liabilities
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	182STM: 182 REGULATORY ASSET - STORM COSTS	1823TA: Reg Asst ETI Pre-2008 Storm	30,169,627
2	182PURA: 182 REGULATORY ASSET - ETI PURA SEC 39.4525	18239T: ETI PURA Sec. 39.4525 costs	251,203
3	18231T: 182 REGULATORY ASSET - OPEB OVER/UNDER	18231T: ETI OPEB Over/Under	(3,103,081)
4	1823LD: 182 REGULATORY ASSET - LAURA/DELTA STORM	1823LD: Reg Asset - Laura Delta Storm	10,837,455
5	1823TN: 182 REGULATORY ASSET - NQ PEN OVER/UNDER	1823TN: ETI NQ Pension Over/Under	225,344
6	1823TP: 182 REGULATORY ASSET - QUAL PEN OVER/UNDER	1823TP: ETI Qual Pension Over/Under	17,490,526
7	1823CBD: 182 REGULATORY ASSET - COVID19 BAD DEBT	1823CB: Reg asset Covid 19 bad debt	11,736,188
8	182HAR: 182 REGULATORY ASSET - HARVEY STORM COSTS	1823TH: Reg Asset - Hurricane Harvey	15,038,969
9	1822AM: 182 REGULATORY ASSET – RETIRED METERS	1822AM: Unrecovered plant - meters	23,706,495
10		Total	<u>106,352,725</u>

Entergy Texas, Inc.
Cost of Service
Plant Acquisition Adjustment - Net
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	PLP311: 311 STRUCTURES & IMPROVEMENTS	114000: Electr Plant Acq. Adjustment	1,127,778
2	ADP311: 311 STRUCTURES & IMPROVEMENTS	115000: Amort Acquisition Adjustment	(1,127,778)
3		Total	<u>(0)</u>

Note:

⁽¹⁾Reference WP/P RB 14.2

Entergy Texas, Inc.
Cost of Service
Plant Acquisition Adjustment - Net
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Utility Account	Amount
1	114000: Electr Plant Acq. Adjustment	311_0: Structures and Improvements	1,127,778
2	115000: Amort Acquisition Adjustment	311_0: Structures and Improvements	(1,127,778)
3		Total	<u>(0)</u>

Entergy Texas, Inc.
Cost of Service
Rate Schedule Revenues
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	RSRR: 440-445 SALES-RETAIL	440000: Residential Sales	727,156,565
2	RSRR: 440-445 SALES-RETAIL	442100: Commercial Sales	405,208,876
3	RSRR: 440-445 SALES-RETAIL	442200: Industrial Sales	487,828,053
4	RSRR: 440-445 SALES-RETAIL	444000: Public Street & Hwy Lighting	5,824,496
5	RSRR: 440-445 SALES-RETAIL	445000: Other Sales To Pub. Authorit	18,704,224
6		Subtotal Retail Revenues	1,644,722,214
7	RSORRPE: 447 RESOURCE PLAN REVENUE - ELIGIBLE	447115: Resource Plan Rev - Affiliated ⁽¹⁾	47,161,699
8	RSORSSOE: 447 SYSTEM SALES TO OTHERS - ELIGIBLE	447002: Sales For Resale Non Assoc Co ⁽¹⁾	81,382,677
9	RSORSSOIE: 447 SYSTEM SALES TO OTHERS - INELIGIBLE	447002: Sales For Resale Non Assoc Co ⁽¹⁾	11,638
10	RSORRPIE: 447 RESOURCE PLAN REVENUE - INELIGIBLE	447115: Resource Plan Rev - Affiliated ⁽¹⁾	17,162,695
11		Subtotal Sales for Resale	145,718,709
12		Total	1,790,440,922

Notes:

⁽¹⁾ Reference WP/P RV 1.2

Entergy Texas, Inc.
Cost of Service
Fuel and Purchased Power (Account 447)
Electric
For the Test Year Ended December 31, 2021

Line No.	Account	Project	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Total
1	447002	Eligible for Fuel Recovery	1,863,770	59,137,041	1,343,083	3,246,938	2,019,723	(2,783)	2,330,680	1,837,932	2,814,855	1,144,255	2,971,272	2,676,111	81,382,677
2	447002	Ineligible for Fuel Recovery	-	-	-	-	-	1,848	1,588	1,849	1,848	1,588	1,848	1,067	11,638
3	447002	Subtotal 447002	1,863,770	59,137,041	1,343,083	3,246,938	2,019,723	(835)	2,332,268	1,839,781	2,816,504	1,145,844	2,973,120	2,677,178	81,394,315
4	447115	Eligible for Fuel Recovery	1,990,254	3,855,365	2,842,271	3,187,341	2,942,339	3,357,882	4,029,616	3,852,389	3,717,777	5,919,986	6,715,459	4,751,018	47,161,699
5	447115	Ineligible for Fuel Recovery	1,182,648	1,182,648	675,799	675,799	1,520,548	2,592,446	2,592,446	2,592,446	1,555,468	691,319	691,319	1,209,808	17,162,695
6	447115	Subtotal 447115	3,172,903	5,038,014	3,518,070	3,863,140	4,462,887	5,950,328	6,622,062	6,444,836	5,273,244	6,611,305	7,406,778	5,960,827	64,324,394
7		Total	5,036,672	64,175,055	4,861,153	7,110,078	6,482,609	5,949,393	8,954,330	8,284,617	8,089,748	7,757,148	10,379,899	8,638,005	145,718,709

Entergy Texas, Inc.
Cost of Service
Other Electric Revenues
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	RO450: 450 FORFEITED DISCOUNTS	450000: Forfeited Discounts	1,139,140
2	RO451: 451 MISCELLANEOUS SERVICE REVENUES	451000: Miscellaneous Service Revenue	2,445,016
3	RO454DL: 454 POLE ATTACHMENTS - DISTRIB LINES	454100: Pole Attachments ⁽¹⁾	2,999,261
4	RO454PP: 454 RENTS OTHER-PRODUCTION	454000: Rent From Electric Property ⁽¹⁾	8,725
5	RO454PT: 454 RENTS OTHER-TRANSMISSION	454000: Rent From Electric Property ⁽¹⁾	40,551
6	RO454PG: 454 RENTS OTHER-GENERAL	454000: Rent From Electric Property ⁽¹⁾	73,713
7	RO456: 456 OTHER REVENUE - MISC	456000: Other Electric Revenues	259,350
8	RO456: 456 OTHER REVENUE - MISC	4560MS: Third Party Sales of Inventory	5
9	RO456ASF: 456 AFFILIATE SERVICE FEE REVENUE	456420: Affiliate service fee revenue	640,000
10	RO456ATTO: 456 MISO ATTACHMENT O	456136: MISO Sch 7 Firm PTP - ST	148,707
11	RO456ATTO: 456 MISO ATTACHMENT O	456137: MISO Sch 7 Firm PTP - LT	3,050,618
12	RO456ATTO: 456 MISO ATTACHMENT O	456138: MISO Sch 8 Non-firm	574,278
13	RO456ATTO: 456 MISO ATTACHMENT O	456139: MISO Sch 9 Network	18,875,128
14	RO456NAO: 456 MISO NON-ATT O TRANSMISSION	456142: MISO Sch 42 Int/AFUDC Amort	(65,947)
15	RO456SCH11: 456 MISO SCH 11 WDS	456003: MISO Mkt Sch 11 Wholesale Dist	413,252
16	RO456SCH41: 456 MISO SCH 41 STM SECURITIZATION	456141: MISO Sch 41 Stm Securitization	1,496,538
17	RO456TP: 456 PLANT	456100: Miscellaneous Revenue	441,397
18	RO456UR: 456 UNBILLED REVENUE	456200: Unbilled Revenue	5,829,679
19	RO457MISO: 457 MISO	457131: MISO Sch 1 Sched/Sys Ctrl/Disp	501,409
20	RO457MISO: 457 MISO	457132: MISO Sch 2 Reactive	4,836,357
21	RO456EEI: 456 OTHER REVENUE - ENERGY EFFICIENCY INCENTIVE	456EEI: Energy Efficiency Incentive	2,299,242
22		Total	46,006,419

Notes:

⁽¹⁾ Reference WP/P RV 2.2

Entergy Texas, Inc.
Cost of Service
Account 454 Revenues
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Resource and Description	Amount
1	454000: Rent From Electric Property	261: Rental Revenue	40,551
2		410: Service Company Billings	5,165
3		758: Rent From Electric Property	77,173
4		901: Balance Sheet Default	100
5		Subtotal 454000: Rent From Electric Property	122,989
6	454100: Pole Attachments	261: Rental Revenue	2,850,859
7		479: Mar Reserves-Uncoll Write Offs	148,403
8		Subtotal 454100: Pole Attachments	2,999,261
9		Total	3,122,251

Entergy Texas, Inc.
Cost of Service
AJ01 Rate Schedule Revenues
Electric
For the Test Year Ended December 31, 2021

This adjustment is to annualize rate schedule revenues excluding fuel revenues for Texas Retail and to adjust other operating revenue to reflect the Rate Schedules EAPS, LQF, RPSC, DATALINK, DDBC, and SMS.

Line No.	Line Item	Account and Description	Amount
1	RSRR: 440-445 SALES-RETAIL	440000: Residential Sales ⁽¹⁾	(727,156,565)
2	RSRR: 440-445 SALES-RETAIL	442100: Commercial Sales ⁽¹⁾	(405,208,876)
3	RSRR: 440-445 SALES-RETAIL	442200: Industrial Sales ⁽¹⁾	(487,828,053)
4	RSRR: 440-445 SALES-RETAIL	444000: Public Street & Hwy Lighting ⁽¹⁾	(5,824,496)
5	RSRR: 440-445 SALES-RETAIL	445000: Other Sales To Pub. Authorit ⁽¹⁾	(18,704,224)
6	RSRRT: 440-445 SALES-RETAIL	REVOTH: Sales Revenue ⁽²⁾	890,124,234
7	RO456D: 456 OTHER ELECTRIC REVENUE - DATALINK	456000: Other Electric Revenues ⁽³⁾	38,341
8	RO456DD: 456 OTHER ELECTRIC REVENUE - DRAW DRAFT	456000: Other Electric Revenues ⁽³⁾	(1,583)
9	RO456L: 456 OTHER ELECTRIC REVENUE - LQF	456000: Other Electric Revenues ⁽³⁾	4,372
10	RO456REC: 456 OTHER ELECTRIC REVENUE - REC	456000: Other Electric Revenues ⁽³⁾	(79,350)
11	RO456S: 456 OTHER ELECTRIC REVENUE - SMS	456000: Other Electric Revenues ⁽³⁾	15,409,434
12		Subtotal REVENUES	(739,226,766)

Notes:

⁽¹⁾ Reference WP/P RV 1.1

⁽²⁾ Reference WP/P AJ 1.2

⁽³⁾ Reference WP/P AJ 1.3

Entergy Texas, Inc.
Cost of Service
AJ01 Rate Schedule Revenues
Electric
For the Test Year Ended December 31, 2021

This adjustment is to annualize rate schedule revenues excluding fuel revenues for Texas Retail and to adjust other operating revenue to reflect the Rate Schedules EAPS, DATALINK, SMS, DDBC, RPSC, and LQF.

Line No.	Rate Class	Present Base Rate Revenue	Present Rider Revenue ⁽¹⁾	Present Fuel Revenue ⁽²⁾	Total Present Revenue
1	Residential Service	469,401,109	142,947,779	238,591,975	850,940,863
2	Small General Service	36,536,206	10,736,121	18,696,382	65,968,709
2	General Service	160,761,920	65,027,301	120,572,963	346,362,184
3	Large General Service	48,653,278	16,406,313	49,009,329	114,068,920
3	Large Industrial Power Service ⁽³⁾	162,327,854	46,797,867	285,650,342	494,776,063
4	Lighting Service	12,443,867	3,911,872	3,459,637	19,815,376
4	Total Retail	890,124,234	285,827,253	715,980,628	1,891,932,115

Notes:

⁽¹⁾ Summary rider revenue (Source: WP/Q-7/RD-5, WP/Q-7/Detail Rev (Non-S.L.)) applied for both present and proposed rider revenue. Includes the GCRR, DCRF and TCRF Rider Revenue.

⁽²⁾ Composite fuel factor (Source: WP/Q-7/RD-2) applied for both present and proposed fuel revenue.

⁽³⁾ LIPS revenues include the Interruptible Service (IS) credit.

Entergy Texas, Inc.
Cost of Service
AJ01 Rate Schedule Revenues
Electric
For the Test Year Ended December 31, 2021

This adjustment is to annualize rate schedule revenues excluding fuel revenues for Texas Retail and to adjust other operating revenue to reflect the Rate Schedules EAPS, DATALINK, SMS, DDBC, RPSC, and LQF.

Line No.	Reclassified Revenue	Amount
1	EAPS	-
2	DATALINK	38,341
3	SMS	15,409,434
4	DDBC	(1,583)
5	RPSC	(79,350)
6	LQF	4,372
7	Total Reclassified Revenue	15,371,214
8		
9	Facility Charges Adjusted ⁽¹⁾	5,323,851
10		
11	Total	20,695,065

Notes:

⁽¹⁾ Reference WP/P AJ 14F.1

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses
Electric
For the Test Year Ended December 31, 2021

This adjustment revises customer accounting (A/C 904) and taxes other than income (revenue-related taxes) expenses to reflect the adjusted Texas Retail Revenue Levels in the Test Year.

Line No.	Line Item	Account and Description	Amount
1	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904000: Uncollectible Accounts ⁽¹⁾	241,637
2	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local ⁽²⁾	370,804
3	TOSLSR: 408.163 STREET RENTAL	408163: Street Rentals Tax ⁽³⁾	(567)
4	TOSLGRS: 408.164 GROSS RECEIPTS & SALES TAX	408164: Gross Receipts & Sales Tax ⁽³⁾	(127,786)
5	TOSLCO: 408.165 CITY OCCUPATION TAX	408165: City Occupation Tax ⁽³⁾	(2)
6	TOSLRC: 408.172 REGULATORY COMMISSION	408172: Regulatory Commission - State ⁽³⁾	(24,482)
7		Subtotal OPERATING EXPENSES	459,603

Notes:

⁽¹⁾ Reference WP/P AJ 3.2

⁽²⁾ Reference WP/P AJ 3.4

⁽³⁾ Reference WP/P AJ 3.3

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses
Electric
For the Test Year Ended December 31, 2021

This adjustment revises customer accounting (A/C 904) and taxes other than income (revenue-related taxes) expenses to reflect the adjusted Texas Retail Revenue Levels in the Test Year.

Line No.	Description	Total Company	RS	SGS	GS	LGS	LIPS	LIGHTING
1	Present Rate Revenues							
2	Base Rate ⁽¹⁾	890,124,234	469,401,109	36,536,206	160,761,920	48,653,278	162,327,854	12,443,867
3	AMS ⁽²⁾	18,073,613	14,612,486	1,880,449	1,430,091	134,874	15,713	-
4	MTM ⁽²⁾	(2,700,190)	(1,309,981)	(85,461)	(480,400)	(70,060)	(746,108)	(8,180)
5	EECRF ⁽²⁾	12,197,082	6,437,082	479,369	3,083,806	2,208,187	(11,271)	(91)
6	FITC ⁽²⁾	(3,893,094)	(3,566,510)	(234,636)	-	-	-	(91,948)
7	RCE-4 ⁽²⁾	2,235,009	1,190,891	97,249	409,271	121,956	415,642	-
8	TCJA ⁽²⁾	(30,001,759)	(27,326,655)	(1,820,745)	-	-	-	(854,359)
9	PCF ⁽²⁾	-	-	-	-	-	-	-
10	FUEL ⁽²⁾	715,980,627	238,591,975	18,696,382	120,572,963	49,009,328	285,650,342	3,459,637
11	Present Rate Revenues Subtotal	1,602,015,522	698,030,397	55,548,813	285,777,651	100,057,563	447,652,172	14,948,926
12								
13	Incremental Franchise Fees	10,078,817	3,389,935	291,350	2,278,640	754,112	3,291,754	73,026
14	Adjusted Rate Schedule Revenues	1,612,094,339	701,420,332	55,840,163	288,056,291	100,811,675	450,943,926	15,021,952
15								
16	Bad Debt Factors ⁽³⁾		0.4345%	0.1668%	0.0954%	0.0716%		0.2247%
17	Adjusted Uncollectibles ⁽⁴⁾	3,521,692	3,047,911	93,121	274,682	72,219	-	33,758
18								
19	Per Book Uncollectibles ⁽⁵⁾	3,280,055						
20								
21	Adjustment to Uncollectibles ⁽⁶⁾	241,637						

Notes:

⁽¹⁾ Reference WP/P AJ 1.1

⁽²⁾ Reference WP/P AJ 3.5

⁽³⁾ Reference WP/P MD 2

⁽⁴⁾ Line 14 * Line 16

⁽⁵⁾ Reference WP/P EX 1.2 Account 904000 & 904001

⁽⁶⁾ Line 17 - Line 19

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses
Electric
For the Test Year Ended December 31, 2021

This adjustment revises customer accounting (A/C 904) and taxes other than income (revenue-related taxes) expenses to reflect the adjusted Texas Retail Revenue Levels in the Test Year.

Line No.	Description	Amount
1	Total Texas Retail Sales Excluding Provision for Rate Refund ⁽¹⁾	1,644,722,214
2	Less: Incremental Franchise Revenue ⁽²⁾	(10,900,613)
3	Total Texas Retail Sales Excl. Provision for Rate Refund and Franchise Fees	1,633,821,601
4		
5	Present Rate Revenue ⁽³⁾	1,602,015,522
6	Other Adjusted Revenue:	
8	DATALINK ⁽⁴⁾	38,341
9	SMS ⁽⁴⁾	15,409,434
10	DDBC ⁽⁴⁾	(1,583)
11	RPSC ⁽⁴⁾	(79,350)
12	LQF ⁽⁴⁾	4,372
13	Other TTC	344,689
14	Other SCO	(16,658)
15	Total Other Adjusted Revenue	15,699,245
16	Adjusted Rate Schedule Revenues Excl. Incremental Franchise Fees ⁽⁵⁾	1,617,714,767
17		
18	Difference ⁽⁶⁾	(16,106,834)
19		
20	Revenue Taxes:	
21	City Occupation Tax ⁽⁷⁾	237
22	Street Rental ⁽⁷⁾	57,524
23	Gross Receipts and Sales Tax ⁽⁷⁾	12,962,184
24	Regulatory Commission ⁽⁷⁾	2,483,380
25	Total	15,503,325
26	% of Retail Sales: ⁽⁸⁾	
27	City Occupation Tax	0.0000%
28	Street Rental	0.0035%
29	Gross Receipts and Sales Tax	0.7934%
30	Regulatory Commission	0.1520%
31	Total	0.9489%
32		
33	Adjustments to Taxes Other ⁽⁹⁾	
34	408165 City Occupation Tax	(2)
35	408163 Street Rental	(567)
36	408164 Gross Receipts and Sales Tax	(127,786)
37	408172 Regulatory Commission	(24,482)
38	Total Adjustment to Taxes Other	(152,838)

Notes:

⁽¹⁾ Reference WP/P RV 1.1

⁽²⁾ Reference WP/P AJ 7.1

⁽³⁾ Reference WP/P AJ 3.2

⁽⁴⁾ Reference WP/P AJ 1.3

⁽⁵⁾ Line 5 + Line 17

⁽⁶⁾ Line 18 - Line 3

⁽⁷⁾ Reference WP/P EX 5.1

⁽⁸⁾ Revenue Taxes Line 21, 22, 23 & 24 / Line 3

⁽⁹⁾ % of Retail Sales Line 27, 28, 29 & 30 * Line 18

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses
Electric
For the Test Year Ended December 31, 2021

This adjustment revises customer accounting (A/C 904) and taxes other than income (revenue-related taxes) expenses to reflect the adjusted Texas Retail Revenue Levels in the Test Year.

Line No.	Description	Amount
1	408154 Franchise Tax - Local ⁽¹⁾	26,446,426
2	Less: Incremental Franchise ⁽²⁾	(10,900,613)
3	Franchise in Base Rates	15,545,813
4		
5	kWh Inside Cities ⁽³⁾	9,462,989,846
6		
7	Composite Franchise Rate (\$/kWh) ⁽⁴⁾	0.001643
8		
9	Test Year Increase/(Decrease) to kWh Inside Cities ⁽³⁾	225,714,154
10		
11	Total Franchise Tax Adjustment ⁽⁵⁾	370,804

Notes:

⁽¹⁾ Reference WP/P EX 5.1

⁽²⁾ Reference WP/P AJ 7.1

⁽³⁾ Reference WP/P AJ 3.6

⁽⁴⁾ Line 3 / Line 5

⁽⁵⁾ Line 7 * Line 9

Entergy Texas, Inc.
Cost of Service
AJ03 Rate Schedule Revenues
Electric
For the Test Year Ended December 31, 2021

Line No.	Rate Class	Present Base Rate Revenue	DCRF	TCRF	GCRR	AMS	EECRF	SRC	SRC-2	SCO-2	RCE-4	MTM	TCJA	FITC	Present Rider Revenue	Present Fuel Revenue ⁽¹⁾	Total Present Revenue
1	Residential Service	469,401,109	24,494,757	34,021,889	42,470,951	14,612,486	6,437,082	31,589,964	20,558,548	(225,643)	1,190,891	(1,309,981)	(27,326,655)	(3,566,510)	142,947,779	238,591,975	850,940,863
2	Small General Service	36,536,206	1,802,055	1,920,915	2,764,723	1,880,449	479,369	2,441,050	1,507,852	(16,699)	97,249	(85,461)	(1,820,745)	(234,636)	10,736,121	18,696,382	65,968,709
3	General Service	160,761,920	9,298,055	13,670,355	15,585,311	1,430,091	3,083,806	14,752,776	7,360,525	(82,489)	409,271	(480,400)	-	-	65,027,301	120,572,963	346,362,184
4	Large General Service	48,653,278	2,290,644	4,347,548	2,254,893	134,874	2,208,187	3,321,362	1,816,370	(19,461)	121,956	(70,060)	-	-	16,406,313	49,009,329	114,068,920
5	Large Industrial Power Service	162,327,854	775,821	13,733,675	23,357,152	15,713	(11,271)	2,253,511	7,081,885	(77,953)	415,642	(746,108)	-	-	46,797,867	285,650,342	494,776,063
6	Lighting Service	12,443,867	1,338,921	217,852	250,571	-	(91)	2,070,365	999,737	(10,997)	-	(8,180)	(854,359)	(91,948)	3,911,872	3,459,637	19,815,376
7	Total Retail	890,124,234	40,000,253	67,912,234	86,683,601	18,073,613	12,197,082	56,429,028	39,324,717	(433,242)	2,235,009	(2,700,190)	(30,001,759)	(3,893,093)	285,827,253	715,980,628	1,891,932,115

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses
For the Test Year Ended December 31, 2021

LINE NO.	CLASS OF SERVICE	Inside City Energy @Meter kwh	Outside City Energy @Meter kwh	Total Energy @Meter kwh	Adjusted Energy @Meter mwh	Inside City Energy Percent	Inside City Energy @Meter mwh	Inside City Energy @Meter Percent	Change Inside City Energy @Meter kwh
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Residential Secondary	3,380,279,405	2,788,444,101	6,168,723,506	6,267,850	54.79710%	3,434,600	35.4495%	54,320,595
2	Small General Service Secondary	277,595,055	206,453,201	484,048,256	491,156	57.34860%	281,671		4,075,945
3	Primary	-	-	-	-	0.00000%	-		-
4	Total Small General Service	277,595,055	206,453,201	484,048,256	491,156		281,671	2.9072%	4,075,945
5	General Service Secondary	2,270,745,916	740,923,306	3,011,669,222	3,018,151	75.39830%	2,275,635		4,889,084
6	Primary	49,542,090	64,150,168	113,692,258	118,475	43.57560%	51,626		2,083,910
7	Transmission Below 230 kV	8,584,604	25,917,421	34,502,025	36,015	24.88140%	8,961		376,396
8	Transmission 230 kV And Above	-	-	-	-	0.00000%	-		-
9	Total General Service	2,328,872,610	830,990,895	3,159,863,505	3,172,641		2,336,222	24.1128%	7,349,390
10	Large General Service Secondary	737,583,735	217,299,921	954,883,656	952,917	77.24330%	736,065		(1,518,735)
11	Primary	117,526,810	211,527,042	329,053,852	319,816	35.71660%	114,227		(3,299,810)
12	Transmission Below 230 kV	10,136,339	16,364,480	26,500,819	24,673	38.24920%	9,437		(699,339)
13	Total Large General Service	865,246,884	445,191,443	1,310,438,327	1,297,406		859,729	8.8735%	(5,517,884)
14	Large Industrial Power Service Primary	268,698,728	361,990,491	630,689,219	662,980	42.60400%	282,456		13,757,272
15	Transmission Below 230 kV	585,309,803	3,755,841,049	4,341,150,852	4,442,787	13.48280%	599,012		13,702,197
16	Transmission 230 kV And Above	1,694,046,852	948,660,000	2,642,706,852	2,858,007	64.10270%	1,832,059		138,012,148
17	Total Large Industrial Power Service	2,548,055,383	5,066,491,540	7,614,546,923	7,963,774		2,713,527	28.0071%	165,471,617
18	Lighting Secondary	62,940,509	27,923,524	90,864,033	90,885	69.26890%	62,955	0.6498%	14,491
19	Total Texas Retail	9,462,989,846	9,365,494,704	18,828,484,551	19,283,712		9,688,704		225,714,154

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

Entergy Texas, Inc.
Cost of Service
AJ04 Change in Misc. Electric Service Revenue
Electric
For the Test Year Ended December 31, 2021

This adjustment is to reflect the revenue impacts of the ETI MES fee changes for the test year ending December 31, 2021.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	RO451: 451 MISCELLANEOUS SERVICE REVENUES	451000: Miscellaneous Service Revenue	(1,301,594)
2		Subtotal REVENUES	(1,301,594)

Notes:

⁽¹⁾ Reference WP/P AJ 4.2

Entergy Texas, Inc.
Cost of Service
AJ04 Change in Misc. Electric Service Revenue
Electric
For the Test Year Ended December 31, 2021

This adjustment is to reflect the revenue impacts of the ETI MES fee changes for the test year ending December 31, 2021.

Line No.	Miscellaneous Fee Description	Number Occurrences	Present Rate (\$)	Present Revenue (\$)	Proposed Rate (\$)	Proposed Revenue (\$)	Revenue Impact (\$)
1	Connection Fee:						
2	Connection Fee Standard Meter	105,064	20	2,101,280	6	662,667	(1,438,613)
3	Connection Fee with New Standard Meter Installation	-	20	-	22	-	-
4							
5	Trip Fee	5	12	60	15	73	13
6							
7	Non-Sufficient Funds Charge	15,532	15	232,980	15	232,980	-
8							
9	Disconnect/Reconnect Fee (each):						
10	Standard Meter ⁽¹⁾	28,409	2	62,512	3	71,621	9,109
11	Non-Standard Meter Business Hours ⁽²⁾	706	13	9,178	14	9,747	569
12	Non-Standard Meter After Business Hours Reconnect ⁽³⁾	36	14	504	15	541	37
13							
14	Temporary Metered Service Connection						
15	Overhead Construction	2,367	113	267,471	120	284,182	16,711
16	All Other Temporary Service	-	113	-	120	-	-
17							
18	Tampering Fees	83	50	4,150	50	4,150	-
19							
20	Pulse Meter Installation	-	300	-	300	-	-
21							
22	Meter Test Fee	-	64	-	86	-	-
23							
24	Non-Standard Meter Services:						
25	Keep Existing Meter	71	121	8,625	-	-	(8,625)
26	Replace existing meter with non-standard meter	8	136	1,085	-	-	(1,085)
27	Replace AMS Meter with non-standard meter	23	183	4,212	421	9,678	5,466
28							
29	Non-Standard Meter Reading Services ⁽⁴⁾	369	30	-	26	114,823	114,823
30							
31	Total	<u>152,673</u>		<u>2,692,057</u>		<u>1,390,463</u>	<u>(1,301,594)</u>

Notes:

⁽¹⁾ A \$3.00 charge per event shall be made to disconnect and reconnect a customer with a standard meter whose account has been terminated or suspended.

⁽²⁾ A \$14.00 charge per event shall be made to disconnect and reconnect a customer during normal business hours with a non-standard meter whose account has been terminated or suspended.

⁽³⁾ A \$15.00 charge shall be made for reconnecting services for a non-standard meter after normal business hours.

⁽⁴⁾ The Non-Standard Meter Reading Service is a monthly charge for reading a non-standard meter. The company currently has 369 opt-out customers who are receiving this charge. Annual Revenues are calculated as the number of Customers having a non-standard meter times the rate times twelve months. The annual revenues were recorded to Account 440000 which were removed in AJ01 Ln 1.

Entergy Texas, Inc.
Cost of Service
AJ05 Fuel and Purchased Power
Electric
For the Test Year Ended December 31, 2021

This adjustment removes eligible fuel revenue from Other Sales for Resale and eligible purchased energy from Purchased Power, removes eligible Fuel Expense, and eliminates the Unbilled Revenues and Deferred Fuel Expenses. Also includes amount for the Reactive Power Catch-up for ETI.

Line No.	Line Item	Account and Description	Amount
1	RSORPE: 447 RESOURCE PLAN REVENUE - ELIGIBLE	447115: Resource Plan Rev - Affiliated ⁽¹⁾	(47,161,699)
2	RSORSOE: 447 SYSTEM SALES TO OTHERS - ELIGIBLE	447002: Sales For Resale Non Assoc Co ⁽¹⁾	(81,382,677)
3	RO456UR: 456 UNBILLED REVENUE	456200: Unbilled Revenue ⁽²⁾	(5,829,679)
4	RO457MISO: 457 MISO	457132: MISO Sch 2 Reactive ⁽²⁾	1,223,256
5		Subtotal REVENUES	(133,150,799)
6	OMP501E: 501 FUEL - ELIGIBLE	501100: Fuel - Oil ⁽³⁾	(290,903)
7	OMP501E: 501 FUEL - ELIGIBLE	501203: Fuel-Natural Gas ⁽³⁾	(447,560,879)
8	OMP501E: 501 FUEL - ELIGIBLE	501301: Fuel - Coal ⁽³⁾	(19,618,712)
9	OMP555EE: 555 ELIGIBLE ENERGY	555002: System Purchases From Others ⁽³⁾	(359,391,504)
10	OMP555EE: 555 ELIGIBLE ENERGY	555005: Co-Generation ⁽³⁾	(1,333,181)
11	OMP555EE: 555 ELIGIBLE ENERGY	555010: Rsrc Plan Purch Pwr - Affiltd ⁽³⁾	(36,708,653)
12	OMP555IE: 555 INELIGIBLE ENERGY	555390: System Agreement Payments ⁽³⁾	0
13	OMP557DF: 557 DEFERRED FUEL	557002: Deferred Electric Fuel Cost ⁽³⁾	133,748,521
14	OMP502E: 502 STEAM EXPENSES - ELIGIBLE	502100: Chemicals-MATS Compliance ⁽⁴⁾	(486,327)
15	OMP509E: 509 ALLOWANCES - ELIGIBLE	509101: NOX Seasonal Allowances Exp ⁽³⁾	(237)
16	OMP509E: 509 ALLOWANCES - ELIGIBLE	509103: NOX Conversion Allowance Exp ⁽³⁾	(406)
17		Subtotal OPERATING EXPENSES	(731,642,279)

Notes:

⁽¹⁾ Reference WP/P RV 1.1

⁽²⁾ Reference WP/P RV 2.1

⁽³⁾ Reference WP/P EX 1.1

⁽⁴⁾ Reference WP/P EX 1.9

Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Electric
For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	WCTO: WORKING CASH	RRC000: Rate Base Adj-Cash Working Cap	(9,533,144)
2		Sub-Total WORKING CASH	(9,533,144)

Notes:

⁽¹⁾ Reference WP/P AJ 6.3

Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Electric
For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Description	(a) Expense Amount	(b) Reclasses ⁽¹⁾	(c) Expense Adjustments ⁽¹⁾	(d) Cash Amount ⁽²⁾	(e) Working Cash Days	(f) Average Daily Cash ⁽³⁾	(g) Revenue Days ⁽⁴⁾	(h) Expense Days ⁽⁴⁾	(i) Net Lag Days ⁽⁵⁾	(j) Working Cash ⁽⁶⁾
1	Total Cash Working Capital										
2	Taxes Other Than Income Taxes										
3	408.110 Employment Taxes - Esi	-	2,438,920	5,646	2,444,566	365	6,697	41.86	39.76	2.10	14,065
4	408.110 Employment Taxes ⁽¹⁰⁾	5,498,489	(2,438,920)	14,984	3,074,554	365	8,423	41.86	4.57	37.29	314,110
5	408.122 Excise Tax - ESI	-	6	-	6	365	0	41.86	39.76	2.10	0
6	408.122 Excise Tax - State ⁽¹¹⁾	11,535	(6)	-	11,529	365	32	-	-	-	-
7	408.123 Excise Tax - Federal - ESI	-	6	-	6	365	0	41.86	39.76	2.10	0
8	408.123 Excise Tax - Federal ⁽¹²⁾	24,239	(6)	(11,240)	12,993	365	36	-	-	-	-
9	408.142 Ad Valorem Tax - Esi	-	738,464	-	738,464	365	2,023	41.86	39.76	2.10	4,249
10	408.142 Ad Valorem Tax ⁽¹³⁾	41,184,896	(738,464)	738,737	41,185,170	365	112,836	41.86	214.59	(172.73)	(19,490,176)
11	408.152 Franchise Tax-State - Esi	-	3	-	3	365	0	41.86	39.76	2.10	0
12	408.152 Franchise Tax-State (Tx Tax) ⁽¹⁴⁾	493,184	(3)	207,418	700,600	365	1,919	41.86	(44.42)	86.28	165,610
13	408.154 Franchise Tax-Local ⁽¹⁵⁾	15,916,617	-	(16,431,911)	(515,294)	365	(1,412)	41.86	(44.42)	86.28	(121,807)
14	408.155 Franchise Tax-State-Ms - ESI	-	(890)	-	(890)	365	(2)	41.86	39.76	2.10	(5)
15	408.155 Franchise Tax-State-Ms ⁽¹⁶⁾	60,110	890	(61,000)	0	365	0	41.86	(44.42)	86.28	0
16	408.156 Franchise Tax-State-Ar ⁽¹⁷⁾	168	(18)	-	150	365	0	41.86	(44.42)	86.28	35
17	408.156 Franchise Tax-State-Ar - ESI	-	18	-	18	365	0	41.86	39.76	2.10	0
18	408.158 Franchise Tax - Louisiana - ESI	-	(2,849)	-	(2,849)	365	(8)	41.86	39.76	2.10	(16)
19	408.158 Franchise Tax - Louisiana ⁽¹⁸⁾	71,713	2,849	(74,562)	-	365	-	41.86	(44.42)	86.28	-
20	408.163 Street Rental ⁽¹⁹⁾	56,957	-	(57,524)	(567)	365	(2)	-	-	-	-
21	408.164 Gross Receipts & Sales Tax ⁽²⁰⁾	12,834,398	-	(12,919,248)	(84,850)	365	(232)	-	-	-	-
22	408.165 City Occupation Tax - Esi	0	237	-	237	365	1	41.86	39.76	2.10	1
23	408.165 City Occupation Tax ⁽²¹⁾	234	(237)	-	(3)	365	(0)	-	-	-	-
24	408.172 Regulatory Commission ⁽²²⁾	2,458,898	-	(960,298)	1,498,599	365	4,106	41.86	225.50	(183.64)	(753,980)
25	Sub-Total Taxes Other Than Income Taxes	78,611,439	-	(29,548,997)	49,062,442		134,418				(19,867,915)
26	Current Income Taxes										
27	State Taxes ⁽²³⁾	168,799	-	-	168,799	365	462	41.86	(44.42)	86.28	39,901
28	Federal Taxes ⁽²⁴⁾	15,134,365	-	-	15,134,365	365	41,464	41.86	36.50	5.36	222,247
29	Sub-Total Current Income Taxes	15,303,164	-	-	15,303,164		41,926				262,148

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

WP/P AJ 6.2

Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Electric
For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Description	(a) Expense Amount	(b) Reclasses ⁽¹⁾	(c) Expense Adjustments ⁽¹⁾	(d) Cash Amount ⁽²⁾	(e) Working Cash Days	(f) Average Daily Cash ⁽³⁾	(g) Revenue Days ⁽⁴⁾	(h) Expense Days ⁽⁴⁾	(i) Net Lag Days ⁽⁵⁾	(j) Working Cash ⁽⁶⁾
30	O&M Excluding Recoverables										
31	Payroll										
32	Direct Payroll	-	39,490,604	239,042	39,729,647	365	108,848	41.86	14.42	27.44	2,986,799
33	Incentives	-	3,580,962	-	3,580,962	365	9,811	41.86	252.06	(210.20)	(2,062,241)
34	Fuel										-
35	Coal ⁽⁷⁾	20,674,022	(1,556,515)	947,290	20,064,796	365	54,972	41.86	38.52	3.34	183,607
36	Oil ⁽⁷⁾	784,944	(4,668)	-	780,277	365	2,138	41.86	38.52	3.34	7,140
37	Gas ⁽⁷⁾	447,560,879	-	-	447,560,879	365	1,226,194	41.86	38.52	3.34	4,095,489
38	Allowances (A/C 509) ⁽⁸⁾	470,881	-	-	470,881	365	1,290	41.86	27.64	14.22	18,345
39	Eligible Purchased Power Total										
40	MSS-4 Eligible ⁽⁹⁾	36,708,653	-	-	36,708,653	365	100,572	41.86	60.14	(18.28)	(1,838,450)
41	ISB Eligible ⁽⁹⁾	360,724,685	-	-	360,724,685	365	988,287	41.86	27.64	14.22	14,053,438
42	Non-ISB Eligible ⁽⁹⁾	-	-	-	-	365	-	41.86	27.64	14.22	-
43	Entergy Services, Inc.	-	99,216,766	2,107,147	101,323,912	365	277,600	41.86	39.76	2.10	582,959
44	Other O&M ⁽²⁶⁾	301,937,173	(140,727,148)	(6,516,150)	154,693,875	365	423,819	41.86	47.53	(5.67)	(2,403,053)
45	Non-recoverable Purchased Power Total										
46	MSS-4 Non-recoverable ⁽⁹⁾	144,571,001	-	9,251,609	153,822,611	365	421,432	41.86	60.14	(18.28)	(7,703,773)
47	ISB Non-recoverable ⁽⁹⁾	45,004,362	-	-	45,004,362	365	123,300	41.86	27.64	14.22	1,753,321
48	Non-ISB Non-recoverable ⁽⁹⁾	1,605,498	-	1,248,876	2,854,374	365	7,820	41.86	27.64	14.22	111,203
49	Sub-Total O&M Excluding Recoverables	1,360,042,098	(0)	7,277,815	1,367,319,914		3,746,082				9,784,783
50	Working Funds - Use Tax	-	-	105,061,235	105,061,235	365	287,839	1.00		1.00	287,839
51	Interest Expense ⁽²⁵⁾	73,387,817	-	-	73,387,817	365	201,063	-		-	-
52	Preferred Dividends	(146,653)	-	-	(146,653)	365	(402)	-		-	-
53	Sub-Total Total Cash Working Capital	1,527,197,864	(0)	82,790,053	1,609,987,918		4,410,926				(9,533,144)
54											
55	O&M Recoverable Calculation										
56	Total O&M Expenses	505,638,111	1,561,183	(4,169,960)	503,029,334						
57	Recoverable Fuel (Account 501)	467,470,493	(1,561,183)	947,290	466,856,600						
58	Recoverable Allowances (Account 509)	643	-	-	643						
59	Non-recoverable Purchased Power	(10,500,486)	-	10,500,486	(0)						
60	Recoverable Purchased Power	397,433,338	-	-	397,433,338						
61	Sub-Total O&M Recoverable Calculation	1,360,042,098	(0)	7,277,815	1,367,319,914						

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

WP/P AJ 6.3

Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Electric
For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Description	Expense Amount	Reclasses ⁽¹⁾	Expense Adjustments ⁽¹⁾	Cash Amount ⁽²⁾	Working Cash Days	Average Daily Cash ⁽³⁾	Revenue Days ⁽⁴⁾	Expense Days ⁽⁴⁾	Net Lag Days ⁽⁵⁾	Working Cash ⁽⁶⁾
	Notes:										
	⁽¹⁾ Reference WP/P AJ 6.5 - AJ 6.6										
	⁽²⁾ Column (a) + Column (b) + Column (c)										
	⁽³⁾ Column (d) / Column (e)										
	⁽⁴⁾ Reference E-4 WP										
	⁽⁵⁾ Column (g) - Column (h)										
	⁽⁶⁾ Column (f) * Column (i)										
	⁽⁷⁾ Reference WP/P EX 1.8										
	⁽⁸⁾ Reference WP/P EX 1.10										
	⁽⁹⁾ Reference WP/P EX 1.11										
	⁽¹⁰⁾ Reference Schedule P, Total Company Adjusted, Line TOFE: 408.110 EMPLOYMENT TAXES										
	⁽¹¹⁾ Reference Schedule P, Total Company Adjusted, Line TODET: 408.122 EXCISE TAX										
	⁽¹²⁾ Reference Schedule P, Total Company Adjusted, Line TOETF: 408.123 EXCISE TAX FEDERAL										
	⁽¹³⁾ Reference Schedule P, Total Company Adjusted, Line TOOAV: 408.142 AD VALOREM - PROPERTY TAX										
	⁽¹⁴⁾ Reference Schedule P, Total Company Adjusted, Line TOSLCF: 408.152 FRANCHISE TAX-STATE										
	⁽¹⁵⁾ Reference Schedule P, Total Company Adjusted, Line TOSLFTL: 408.154 FRANCHISE TAX-LOCAL										
	⁽¹⁶⁾ Reference Schedule P, Total Company Adjusted, Line TOSLCFM: 408.155 FRANCHISE TAX-STATE-MS										
	⁽¹⁷⁾ Reference Schedule P, Total Company Adjusted, Line TOSLCFA: 408.156 FRANCHISE TAX-STATE-AR										
	⁽¹⁸⁾ Reference Schedule P, Total Company Adjusted, Line TOSLFTLA: 408.158 FRANCHISE TAX-LOUISIANA										
	⁽¹⁹⁾ Reference Schedule P, Total Company Adjusted, Line TOSLSR: 408.163 STREET RENTAL										
	⁽²⁰⁾ Reference Schedule P, Total Company Adjusted, Line TOSLGRS: 408.164 GROSS RECEIPTS & SALES TAX										
	⁽²¹⁾ Reference Schedule P, Total Company Adjusted, Line TOSLCO: 408.165 CITY OCCUPATION TAX										
	⁽²²⁾ Reference Schedule P, Total Company Adjusted, Line TOSLRC: 408.172 REGULATORY COMMISSION										
	⁽²³⁾ Reference Schedule P, Total Company Adjusted, Line STTOA: STATE INCOME TAX										
	⁽²⁴⁾ Reference Schedule P, Total Company Adjusted, Line FTTOA: FEDERAL INCOME TAX										
	⁽²⁵⁾ Reference Schedule P, Total Company Adjusted, Line CTAINT: INTEREST EXPENSE										
	⁽²⁶⁾ Line 55 - Schedule P, Total Company Adjusted, Line OMP555ITOA: NON-RECOVERABLE - Schedule P, Total Company Adjusted, Line OMP509: 509 ALLOWANCES										
	- Schedule P, Adjustment, Line OMP501TOA: 501 FUEL - Schedule P, Adjustment, Line OMP501IE: 501 FUEL - INELIGIBLE - Schedule P, Adjustment, Line OMP501BR: 501 FUEL - IN BASE RATES										

Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Electric
For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Description	Base			Expense Reclass				Expense Adjustment						
		Total	Fuel ⁽¹⁾	Purchased Power ⁽²⁾	Total	ESI ⁽³⁾	Payroll ⁽⁴⁾	Fuel ⁽⁵⁾	Total	M&S ⁽⁶⁾	Prepayments ⁽⁷⁾	Fuel ⁽⁸⁾	Purchased Power ⁽⁹⁾	Energy Eff ⁽¹⁰⁾	Other ⁽¹¹⁾
1	Coal	20,674,022	20,674,022	-	(1,556,515)	-	-	(1,556,515)	947,290	-	-	947,290	-	-	-
2	Oil	784,944	784,944	-	(4,668)	-	-	(4,668)	-	-	-	-	-	-	-
3	Gas	447,560,879	447,560,879	-	-	-	-	-	-	-	-	-	-	-	-
4	ISB Eligible	360,724,685	-	360,724,685	-	-	-	-	-	-	-	-	-	-	-
5	ISB Non-recoverable	45,004,362	-	45,004,362	-	-	-	-	-	-	-	-	-	-	-
6	MSS-4 Eligible	36,708,653	-	36,708,653	-	-	-	-	-	-	-	-	-	-	-
7	MSS-4 Non-recoverable	144,571,001	-	144,571,001	-	-	-	-	9,251,609	-	-	-	9,251,609	-	-
8	Non-ISB Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Non-ISB Non-recoverable	1,605,498	-	1,605,498	-	-	-	-	1,248,876	-	-	-	1,248,876	-	-
10	Direct Payroll	-	-	-	39,490,604	-	39,486,038	4,566	239,042	-	-	223	-	213,578	25,242
11	Incentives	-	-	-	3,580,962	-	3,580,860	101	-	-	-	-	-	-	-
12	Entergy Services, Inc.	-	-	-	99,216,766	57,332,857	40,327,393	1,556,515	2,107,147	-	-	-	-	75,574	2,031,573
13	Other O&M	-	-	-	(140,727,148)	(57,332,857)	(83,394,291)	-	(6,516,150)	(3,257,482)	(7,287,175)	-	-	6,612,628	(2,584,119)
14	Sub-Total O&M Excluding Recoverables	1,057,634,045	469,019,845	588,614,199	-	-	-	0	7,277,815	(3,257,482)	(7,287,175)	947,513	10,500,486	6,901,780	(527,305)
15	408.110 Employment Taxes	-	-	-	(2,438,920)	(2,438,920)	-	-	14,984	-	-	-	-	14,957	27
16	408.110 Employment Taxes - Esi	-	-	-	2,438,920	2,438,920	-	-	5,646	-	-	-	-	3,013	2,633
17	408.122 Excise Tax - ESI	-	-	-	6	6	-	-	-	-	-	-	-	-	-
18	408.122 Excise Tax - State	-	-	-	(6)	(6)	-	-	-	-	-	-	-	-	-
19	408.123 Excise Tax - Federal	-	-	-	(6)	(6)	-	-	(11,240)	-	(11,240)	-	-	-	-
20	408.123 Excise Tax - Federal - ESI	-	-	-	6	6	-	-	-	-	-	-	-	-	-
21	408.142 Ad Valorem Tax	-	-	-	(738,464)	(738,464)	-	-	738,737	-	(291,135)	-	-	-	1,029,872
22	408.142 Ad Valorem Tax - Esi	-	-	-	738,464	738,464	-	-	-	-	-	-	-	-	-
23	408.152 Franchise Tax-State (Tx Tax)	-	-	-	(3)	(3)	-	-	207,418	-	-	-	-	-	207,418
24	408.152 Franchise Tax-State - Esi	-	-	-	3	3	-	-	-	-	-	-	-	-	-
25	408.154 Franchise Tax-Local	-	-	-	-	-	-	-	(16,431,911)	-	(16,431,911)	-	-	-	-
26	408.155 Franchise Tax-State-Ms	-	-	-	890	890	-	-	(61,000)	-	(61,000)	-	-	-	-
27	408.155 Franchise Tax-State-Ms - ESI	-	-	-	(890)	(890)	-	-	-	-	-	-	-	-	-
28	408.156 Franchise Tax-State-Ar	-	-	-	(18)	(18)	-	-	-	-	-	-	-	-	-
29	408.156 Franchise Tax-State-Ar - ESI	-	-	-	18	18	-	-	-	-	-	-	-	-	-
30	408.158 Franchise Tax - Louisiana	-	-	-	2,849	2,849	-	-	(74,562)	-	(74,562)	-	-	-	-
31	408.158 Franchise Tax - Louisiana - ESI	-	-	-	(2,849)	(2,849)	-	-	-	-	-	-	-	-	-
32	408.163 Street Rental	-	-	-	-	-	-	-	(57,524)	-	(57,524)	-	-	-	-
33	408.164 Gross Receipts & Sales Tax	-	-	-	-	-	-	-	(12,919,248)	-	(12,919,248)	-	-	-	-
34	408.165 City Occupation Tax - Esi	-	-	-	237	237	-	-	-	-	-	-	-	-	-
35	408.165 City Occupation Tax	-	-	-	(237)	(237)	-	-	-	-	-	-	-	-	-
36	408.172 Regulatory Commission	-	-	-	-	-	-	-	(960,298)	-	(960,298)	-	-	-	-
37	Sub-Total Taxes Other Than Income Taxes	-	-	-	-	-	-	-	(29,548,997)	-	(30,806,918)	-	-	17,970	1,239,951
38	Working Funds - Use Tax	-	-	-	-	-	-	-	105,061,235	-	-	-	-	-	105,061,235
39	Sub-Total Working Funds - Use Tax	-	-	-	-	-	-	-	105,061,235	-	-	-	-	-	105,061,235
40	Total	1,057,634,045	469,019,845	588,614,199	-	-	-	0	82,790,053	(3,257,482)	(38,094,093)	947,513	10,500,486	6,919,749	105,773,881

Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Electric
For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Description	Base			Expense Reclass				Expense Adjustment					
		Total	Fuel ⁽¹⁾	Purchased Power ⁽²⁾	Total	ESI ⁽³⁾	Payroll ⁽⁴⁾	Fuel ⁽⁵⁾	Total	M&S ⁽⁶⁾	Prepayments ⁽⁷⁾	Fuel ⁽⁸⁾	Purchased Power ⁽⁹⁾	Energy Eff ⁽¹⁰⁾

Notes:

⁽¹⁾ Reference WP/P EX 1.8

⁽²⁾ Reference WP/P EX 1.11

⁽³⁾ Per Book Affiliate (non-payroll) plus Adjustments identified as Affiliate (AJ16, AJ17, AJ18, AJ19A, AJ19B, AJ19C, AJ19H, AJ19J, AJ19O, AJ19P, AJ20B, AJ22B, AJ30)

⁽⁴⁾ Per Book Payroll plus Adjustments identified as Payroll (AJ11, AJ14H, AJ19A, AJ19B, AJ19C, AJ19J, AJ19O, AJ19P, AJ20A, AJ20B, AJ22A, AJ22B, AJ30)

⁽⁵⁾ Reference WP/P EX 1.4 for Per Book Affiliate Fuel and AF 9 for Payroll included in Fuel accounts

⁽⁶⁾ Remove M&S expense included in Rate Base

⁽⁷⁾ Remove Prepayment expense included in Rate Base

⁽⁸⁾ Reference WP/P AJ20A, AJ29

⁽⁹⁾ Reference WP/P AJ14B, AJ21

⁽¹⁰⁾ Reference WP/P AJ14H, AJ19B

⁽¹¹⁾ Includes Rate Case Expenses, PUCT Expenses, AMS Costs, Environmental Consumable Chemicals, and Working Funds. Reference WP/P AJ11, AJ19C, AJ27, AJ30, AJ05. Reference WP/E-4/14 for Working Funds, multiplied by 365 days.

Entergy Texas, Inc.
Cost of Service
AJ07 Local Franchise Fees
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate local franchise fees from base rates that are to be recovered through a separate rate rider.

Line No.	Line Item	Account and Description	Amount
1	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local	(10,900,613)
2		Subtotal OPERATING EXPENSES	(10,900,613)

Entergy Texas, Inc.
Cost of Service
AJ08 Non-Qualified Pension Plan - Direct
Electric
For the Test Year Ended December 31, 2021

Adjustment to remove ETI direct supplemental executive retirement plan.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	3,061
2	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(92,412)
3		Subtotal OPERATING EXPENSES	(89,351)

Notes:

⁽¹⁾ Reference WP/P AJ19H for removal of the Affiliate portion.

Entergy Texas, Inc.
Cost of Service
AJ09 Margins Tax
Electric
For the Test Year Ended December 31, 2021

This adjustment is to reclass Margins tax from Income Taxes-State to Franchise Taxes-State.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	TOSLCF: 408.152 FRANCHISE TAX-STATE	408152: Franchise Tax - State	700,000
2		Sub-Total OPERATING EXPENSES	700,000

Notes:

⁽¹⁾ Reference WP/P AJ 9.2 for calculation of margins tax and WP/P AJ 10.8 for removal from state income tax.

**Entergy Texas, Inc.
Cost of Service
AJ09 Margins Tax
Electric
For the Test Year Ended December 31, 2021**

This adjustment is to reclass Margins tax from Income Taxes-State to Franchise Taxes-State.

2021 Texas Margin Accrual Estimate - Average of Method 1 and Method 2

2021 Texas Margin Tax Accrual Estimate Method 1 ⁽¹⁾	500,000
2021 Texas Margin Tax Accrual Estimate Method 2 ⁽²⁾	900,000
2021 Texas Margin Tax Accrual Estimate ⁽³⁾	700,000

Notes:

⁽¹⁾ Reference WP/P AJ 9.3

⁽²⁾ Reference WP/P AJ 9.4

⁽³⁾ For Test Year 2021 the Margins Tax Accrual was calculated by taking the Average of Method 1 (The Cumulative Three Year Average from 2018-2020 (Reference AJ 9.3)) and Method 2 (The Cumulative Three Year Average of 2014, 2017 and 2020 (Reference AJ 9.4)).

**Entergy Texas, Inc.
Cost of Service
AJ09 Margins Tax
Electric
For the Test Year Ended December 31, 2021**

This adjustment is to reclass Margins tax from Income Taxes-State to Franchise Taxes-State.

2021 Texas Margin Accrual Estimate - Method 1				
	Tax Rate .75%	Tax Rate .75%	Tax Rate .75%	Tax Rate .75%
	2018	2019	2020	2021
Texas Tax after credits	42,082	2,236,619	386,568	
	42,082	2,236,619	386,568	-
Book Operating Income (Consolidated)	469,366,027	1,390,497,134	1,769,195,474	
Percentage	0.000090	0.001609	0.000218	
Average (Cumulative) - 3 year	0.000767	0.001182	0.000639	
Book Operating Revenues (Consolidated)				769,816,310
Average (Cumulative) - 3 year				0.000639
			Total Margins Tax Accrual	500,000

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Line Item	Account and Description	Amount
1	ADFIT190: 190 - FEDERAL	190111: Intrst/Tax-Tax Deficienci-Fed	(1,932,000)
2	ADFIT190: 190 - FEDERAL	190151: Taxable Unbilled Revenue-Fed	(10,195,878)
3	ADFIT190: 190 - FEDERAL	190161: Property Ins Reserve-Fed	9,552,481
4	ADFIT190: 190 - FEDERAL	190211: Unfunded Pension Exp-Fed	5,215,738
5	ADFIT190: 190 - FEDERAL	190213: SFAS 158 Def Tax Asset - Fed	(19,975,721)
6	ADFIT190: 190 - FEDERAL	190215: Supplemental Pension Plan-Fed	47,322
7	ADFIT190: 190 - FEDERAL	190221: Fas 106 Other Retire Ben-Fed	19,547,806
8	ADFIT190: 190 - FEDERAL	190241: Deferred Fuel/Gas-Fed	10,138,815
9	ADFIT190: 190 - FEDERAL	190251: Removal Cost - Fed	8,414,912
10	ADFIT190: 190 - FEDERAL	190317: Fas 143 - Federal	(94,221)
11	ADFIT190: 190 - FEDERAL	190331: Accrued Medical Claims-Fed	(754,661)
12	ADFIT190: 190 - FEDERAL	190351: Uncollect Accts Reserve-Fed	(1,220,974)
13	ADFIT190: 190 - FEDERAL	190381: Partnership Income/Loss - Fed	12,827
14	ADFIT190: 190 - FEDERAL	190391: Contract Def Revenue-Fed	(114,447)
15	ADFIT190: 190 - FEDERAL	190397: Def. Misc. Services - Fed	(9,458)
16	ADFIT190: 190 - FEDERAL	190445: Waste Disposal Reserve - Fed	(235,460)
17	ADFIT190: 190 - FEDERAL	190561: Def Compensation - Fed	(32,457)
18	ADFIT190: 190 - FEDERAL	190603: Rate Refund-Federal	(5,225,871)
19	ADFIT190: 190 - FEDERAL	190607: Transition Costs - Federal	(213,790)
20	ADFIT190: 190 - FEDERAL	190641: Re-Organization Costs-Federal	(1,388,322)
21	ADFIT190: 190 - FEDERAL	190701: Fas 109 Adjustment - Fed	(48,840,220)
22	ADFIT190: 190 - FEDERAL	190883: ADIT-Contrib CF-TAP-FED-NonCur	(335,580)
23	ADFIT190: 190 - FEDERAL	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur	(2,602,842)
24	ADFIT190: 190 - FEDERAL	190887: Fed Offset-St NonCur Carryover	3,108
25	ADFIT190: 190 - FEDERAL	190987: ADIT-NOL C/F DECON-FED-NONCUR	(537,281,616)
26	ADFIT190: 190 - FEDERAL	190P51: ADIT-Ben-Potnt Disall UTPs Res	(200,000)
27	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed	45,288,169
28	ADFIT282: 282 - FEDERAL	282475: Contra Securitization -Federal	(41,581,100)
29	ADFIT282: 282 - FEDERAL	282701: Fas 109 Adjustment - Fed	(119,914,434)
30	ADFIT282: 282 - FEDERAL	282903: Units of Production Ded - Fed	201,098
31	ADFIT283: 283 - FEDERAL	283151: Regulatory Asset - Federal	12,829,976
32	ADFIT283: 283 - FEDERAL	283213: SFAS 158 Def Tax Liability-Fed	19,975,721
33	ADFIT283: 283 - FEDERAL	283225: Section 475 Adjustment-Fed	559,723,384
34	ADFIT283: 283 - FEDERAL	283247: Transco Costs - Federal	24,630
35	ADFIT283: 283 - FEDERAL	283249: Deferred Storm Costs - Federal	(3,095)
36	ADFIT283: 283 - FEDERAL	283345: Misc Cap Costs-Fed	(1,946,162)
37	ADFIT283: 283 - FEDERAL	283349: Reg Asset-Storm Costs-Fed	2,275,866
38	ADFIT283: 283 - FEDERAL	283361: Prepaid Expenses Federal	(2,662,184)
39	ADFIT283: 283 - FEDERAL	283701: Fas 109 Adjustment - Fed	8,899,916
40	ADFIT190: 190 ADIT - STATE	190702: Fas 109 Adjustment - State	(2,914,461)
41	ADFIT190: 190 ADIT - STATE	190984: ADIT-NOL C/F-State-Non-current	(14,798)
42	ADFIT283: 283 - STATE	283702: Fas 109 Adjustment - State	12,448,603
43		Subtotal ACCUMULATED DEFERRED INCOME TAXES	(85,089,380)
44	SITATM: TAX MARGIN	409114: Income Taxes-Util Op Inc-State	(700,000)
45	SITAPY: PRIOR YEAR ADJUSTMENT	409114: Income Taxes-Util Op Inc-State	(392,332)
46	SITAUT: UNCERTAIN INCOME TAXES-STATE	409149: Uncertain Income Taxes - State	3,566,139
47	FITAPY: PRIOR YEAR ADJUSTMENT	409112: Income Taxes-Util Op Inc - Fed	1,069,303
48	FITAUT: UNCERTAIN INCOME TAXES	409148: Uncertain Income Taxes-Federal	(572,128)
49	FITARECL: RECLASS ADJUSTMENT	409112: Income Taxes-Util Op Inc - Fed	7,823
50	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(2,013,118)
51	DTFTURG: ACC DFIT TURGEN - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	477
52	DTFAMC: ACCRUED MEDICAL CLAIMS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	60,842
53	DTFADITCF: ADIT CONTRIBUTION CARRYFORWARD - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(97,714)
54	DTFADITCF: ADIT CONTRIBUTION CARRYFORWARD - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	97,714
55	DTFCC: CAPITALIZED COSTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(24,631)
56	DTFCC: CAPITALIZED COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	450,060
57	DTFCR: CAPITALIZED REPAIRS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(10,395)
58	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(27,907,638)
59	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	43,736,700
60	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(2,144,658)
61	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	1,645,668

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

WP/P AJ 10.1

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Line Item	Account and Description	Amount
62	DTFCS: CONTRA SECURITIZATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(1,556,639)
63	DTFCDR: CONTRACT DEFERRED REVENUE - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(36,946)
64	DTFCDR: CONTRACT DEFERRED REVENUE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	45,236
65	DTFCAC: CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(4,981,233)
66	DTFDCOMP: DEFERRED COMPENSATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(20,210)
67	DTFDCOMP: DEFERRED COMPENSATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	16,305
68	DTFDF: DEFERRED FUEL - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(10,436,917)
69	DTFDF: DEFERRED FUEL - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	298,102
70	DTFDMS: DEFERRED MISCELLANEOUS SERVICES - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(25,274)
71	DTFDSC: DEFERRED STORM COSTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(3,873,927)
72	DTFDSC: DEFERRED STORM COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	2,918,186
73	DTFF106: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(5,280,760)
74	DTFF106: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	3,486,381
75	DTF143: FAS 143 - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(132,067)
76	DTF143: FAS 143 - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	105,038
77	DTFIC: INCENTIVE COMPENSATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(42,625)
78	DTFIC: INCENTIVE COMPENSATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	42,625
79	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(240,638)
80	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	280,793
81	DTFITD: INTEREST / TAX - TAX DEFICIENCY - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(105,000)
82	DTFITD: INTEREST / TAX - TAX DEFICIENCY - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	399,000
83	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(2,861,705)
84	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	3,034,346
85	DTFPI: PROPERTY INSURANCE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	955,248
86	DTFRR: RATE REFUND - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(118,504)
87	DTFRR: RATE REFUND - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	5,228,358
88	DTFCOR: REMOVAL COSTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(13,570,803)
89	DTFCOR: REMOVAL COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	16,067,482
90	DTFRM: REPAIRS & MAINTENANCE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	91,614
91	DTFRED: RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(1,504,807)
92	DTFRED: RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	1,716
93	DTFRRRC: RETROACTIVE RATE REFUND CONT - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	58,199
94	DTFS475: SECTION 475 ADJUSTMENT - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(5,034,345)
95	DTFS475: SECTION 475 ADJUSTMENT - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	10,019,804
96	DTFS481: SECTION 481A ADJ. - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(28,758)
97	DTFSU: STARTUP COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	96
98	DTFSA: SYSTEM AGREEMENT - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(0)
99	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(519,281)
100	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	154,358
101	DTFUR: UNBILLED REVENUE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	4,286,510
102	DTFUA: UNCOLLECTIBLE ACCTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(2,875,732)
103	DTFUA: UNCOLLECTIBLE ACCTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	566,548
104	DTFUP: UNFUNDED PENSION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(1,039,710)
105	DTFWDR: WASTE DISPOSAL RESERVE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	7,143
106	DTFTAP: ADIT-TAX CR C/F-TAP-FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(594,000)
107	DTFTAP: ADIT-TAX CR C/F-TAP-FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	561,498
108	DTFFO: FIBER OPTICS-FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	85
109	DTFLEAS: LEASE - RENTAL EXPENSE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	14,568
110	DTFMISCR: MISC RESERVES - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(426,643)
111	DTFMISCR: MISC RESERVES - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	279,848
112	DTFNBR: NONBASE - FEDERAL - RETAIL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	16,877
113	DTFRAS: REGULATORY ASSET-FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	359,225
114	DTFWAR: WARRANTY EXPENSE - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(334,965)
115	DTFUPD: UNITS OF PROPERTY DEDUCTION - FED	410101: Prov Defer Inc Taxes-Util-Fed	(3,974,938)
116	DTFUPD: UNITS OF PROPERTY DEDUCTION - FED	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	4,798,496
117	DTFPIL: PARTNERSHIP INCOME/LOSS	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	83
118	DTFBPD: ADIT BEN POTNT DISALL	410101: Prov Defer Inc Taxes-Util-Fed	(800,000)
119	DTFNOL: ADIT-NOL C/F - STATE	410101: Prov Defer Inc Taxes-Util-Fed	(3,266)
120	DTFNOLS: ADIT-NOL C/F - STATE	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	158
121	DTFBD: BUSINESS DEVELOPMENT - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	115,244
122	DTFMCC: MISC CAP COSTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(4,834,336)
123	DTFMCC: MISC CAP COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	3,457,440

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

WP/P AJ 10.2

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Line Item	Account and Description	Amount
124	DTFROB: REORGANIZATION COSTS-BANKRUPTCY - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	19,191
125	DTFUOPT: UNITS OF PROPERTY - TRANSMISSION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(649,534)
126	DTFUOPT: UNITS OF PROPERTY - TRANSMISSION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	1,449,645
127	DTFNOLDEC: ADIT-NOL C/F DECONSOL POST 17 - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(44,123,499)
128	DTFNOLDEC: ADIT-NOL C/F DECONSOL POST 17 - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	24,483,837
129	DTSNOLNC: ADIT-NOL C/F TAP-NON-CURRENT - STATE	410120: Prov Def Inc Tax-Util Op-State	(752)
130	DTSNOLNC: ADIT-NOL C/F TAP-NON-CURRENT - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	15,550
131	DTFLITSET: LITIGATION SETTLEMENT - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(21,000)
132	DTFEXCADITRTL: RETAIL EXCESS ADIT - FEDERAL	411130: ProvDefIncTax-Cr-UPADIT-Fed	21,929,180
133	DTFACQ: ACQUISITION - FED	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	17
134	DTFTRAM: TRANSMISSION AMORTIZATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(213,790)
	DTFUPDRG: UNITS OF PROPERTY DEDUCTION - REPAIRS - GENERATION - FED	410101: Prov Defer Inc Taxes-Util-Fed	(574,523)
136	DTFPTA: PAYROLL TAX ACCRUAL - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(339,911)
137	DTFPTA: PAYROLL TAX ACCRUAL - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	3
138	DTFLDPR: LIBERALIZED DEPR-PRELIM FAS109 - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(7,055,992)
139	DTFSC475: SECTION 475 ADJUSTMENT - CONTRACTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(26,438,170)
140	DTFSC475: SECTION 475 ADJUSTMENT - CONTRACTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	48,886
141		Subtotal OPERATING EXPENSES	(22,286,167)
142	CTANOLDEC: NOL C/F DECONSOL POST 17 - FEDERAL	EXNUMS: Current Tax Schedule M	76,710,732
143	CTAPI: CHANGE IN RESERVE - PROPERTY INSURANCE	EXNUMS: Current Tax Schedule M	(4,548,800)
144	CTADCO: DEFERRED COMPENSATION	EXNUMS: Current Tax Schedule M	18,594
145	CTADCR: DEFERRED CONTRACT REVENUE	EXNUMS: Current Tax Schedule M	(39,476)
146	CTADF: DEFERRED FUEL	EXNUMS: Current Tax Schedule M	48,280,071
147	CTADIC: DEFERRED REGULATORY EXPENSE	EXNUMS: Current Tax Schedule M	(2,025,853)
148	CTADFSC: DEFERRED STORM COSTS	EXNUMS: Current Tax Schedule M	(5,774,215)
149	CTA143: FAS 143	EXNUMS: Current Tax Schedule M	(0)
150	CTAICA: INTEREST CAP - AFUDC	EXNUMS: Current Tax Schedule M	(25,219,733)
151	CTAMISC: MISC ADJUSTMENTS	EXNUMS: Current Tax Schedule M	4,001,553
152	CTAOPEB: OPEB RESERVE	EXNUMS: Current Tax Schedule M	8,544,659
153	CTAPHR: PENSION & HOSPITALIZATION RESERVE	EXNUMS: Current Tax Schedule M	(289,724)
154	CTARR: RATE REFUND	EXNUMS: Current Tax Schedule M	(23,429,842)
155	CTARCC: REGULATORY CAPITALIZED COSTS	EXNUMS: Current Tax Schedule M	(4,186,495)
156	CTARUNC: RESERVE FOR UNCOLLECTIBLE	EXNUMS: Current Tax Schedule M	10,996,117
157	CTAS475: SECTION 475 ADJUSTMENTS - CONTRACTS	EXNUMS: Current Tax Schedule M	77,217,648
158	CTAWDR: WASTE DISPOSAL RESERVE	EXNUMS: Current Tax Schedule M	(34,015)
159	CTAMISCR: MISCELLANEOUS RESERVES	EXNUMS: Current Tax Schedule M	636,982
160	CTARAGI: REGULATORY ASSET - GUSTAV & IKE	EXNUMS: Current Tax Schedule M	(1,710,594)
161	CTARCX: REMOVAL COSTS	EXNUMS: Current Tax Schedule M	(1,027,462)
162	CTAOLI: OFFICER LIFE INSURANCE	EXNUMS: Current Tax Schedule M	1,078,765
163	CTAAFUDCB: AFUDC BOOK ONLY GROSS	EXNUMS: Current Tax Schedule M	25,219,733
164	CTALD: LIBERALIZED DEPRECIATION	EXNUMS: Current Tax Schedule M	13,399,893
165	CTADEPL: DEPLETION	EXNUMS: Current Tax Schedule M	211
166	CTAEQNE: EQUITY-NET EARNINGS-DOMESTIC SUBS	EXNUMS: Current Tax Schedule M	(4,369,822)
167	CTASEC: SECURITIZATION	EXNUMS: Current Tax Schedule M	7,412,565
168	CTAITD: INTEREST ON TAX DEFICIENCY	EXNUMS: Current Tax Schedule M	(1,400,000)
169	CTAUR: UNBILLED REVENUE	EXNUMS: Current Tax Schedule M	(12,225,100)
170	CTALITAC: LITIGATION ACCRUAL	EXNUMS: Current Tax Schedule M	100,000
171	CTASODC: STORM & OTHER DEFERRED COSTS	EXNUMS: Current Tax Schedule M	23,605,568
172	CTATRAM: TRANSMISSION AMORTIZATION	EXNUMS: Current Tax Schedule M	1,018,046
173	CTALTIP: LTIP SETTLEMENT	EXNUMS: Current Tax Schedule M	83,520
174	CTAPTA: PAYROLL TAX ACCRUAL - FEDERAL	EXNUMS: Current Tax Schedule M	1,618,607
175		Subtotal STATE TAXABLE INCOME	213,662,134
176	FTAMRGTX: MARGIN TAX	409112: Income Taxes-Util Op Inc - Fed	700,000
177		Subtotal FEDERAL ADJUSTMENTS TO NET INCOME	700,000

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Account and Description	Per Book	Adjustment	Total
1	190111: Intrst/Tax-Tax Deficienci-Fed ⁽¹⁾	1,932,000	(1,932,000)	-
2	190151: Taxable Unbilled Revenue-Fed ⁽¹⁾	10,195,878	(10,195,878)	-
3	190161: Property Ins Reserve-Fed ⁽²⁾	(13,275,917)	9,552,481	(3,723,436)
4	190163: Capitalized Repairs - Fed	8,690	-	8,690
5	190171: Inj & Damages Reserve-Fed	1,292,932	-	1,292,932
6	190181: Contrib In Aid Of Constr-Fed ⁽¹⁾	14,941,899	-	14,941,899
7	190211: Unfunded Pension Exp-Fed ⁽²⁾	(21,581,662)	5,215,738	(16,365,924)
8	190213: SFAS 158 Def Tax Asset - Fed ⁽¹⁾	19,975,721	(19,975,721)	-
9	190215: Supplemental Pension Plan-Fed ⁽²⁾	1,667,873	47,322	1,715,195
10	190221: Fas 106 Other Retire Ben-Fed ⁽¹⁾	(19,547,806)	19,547,806	-
11	190241: Deferred Fuel/Gas-Fed ⁽¹⁾	(10,138,815)	10,138,815	-
12	190251: Removal Cost - Fed ⁽²⁾	1,219,022	8,414,912	9,633,934
13	190255: Acquisition - Federal	(8,882,046)	-	(8,882,046)
14	190261: Obsolete Inventory - Fed	58,659	-	58,659
15	190317: Fas 143 - Federal ⁽¹⁾	94,221	(94,221)	-
16	190331: Accrued Medical Claims-Fed ⁽¹⁾	754,661	(754,661)	-
17	190351: Uncollect Accts Reserve-Fed ⁽¹⁾	1,220,974	(1,220,974)	-
18	190381: Partnership Income/Loss - Fed ⁽¹⁾	(12,827)	12,827	-
19	190391: Contract Def Revenue-Fed ⁽¹⁾	114,447	(114,447)	-
20	190397: Def. Misc. Services - Fed ⁽¹⁾	9,458	(9,458)	-
21	190415: Lease - Rental Expense - Fed	54,737	-	54,737
22	190421: Environmental Reserve-Fed	282,030	-	282,030
23	190443: Waste Site Clean Up Costs Fed	155,820	-	155,820
24	190445: Waste Disposal Reserve - Fed ⁽¹⁾	235,460	(235,460)	-
25	190451: Incentive-Fed	1,425,806	-	1,425,806
26	190517: Long-Term Incentive Comp-Feder	49,302	-	49,302
27	190519: Stock Options - Federal	30,219	-	30,219
28	190525: Restricted Stock Awards-Fed	80,700	-	80,700
29	190561: Def Compensation - Fed ⁽¹⁾	32,457	(32,457)	-
30	190603: Rate Refund-Federal ⁽¹⁾	5,225,871	(5,225,871)	-
31	190607: Transition Costs - Federal ⁽¹⁾	213,790	(213,790)	-
32	190641: Re-Organization Costs-Federal ⁽²⁾	2,611,155	(1,388,322)	1,222,833
33	190701: Fas 109 Adjustment - Fed ⁽¹⁾	48,840,220	(48,840,220)	-
34	190702: Fas 109 Adjustment - State ⁽¹⁾	2,914,461	(2,914,461)	-
35	190883: ADIT-Contrib CF-TAP-FED-NonCur ⁽¹⁾	335,580	(335,580)	-
36	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur ⁽¹⁾	3,145,842	(2,602,842)	543,000
37	190887: Fed Offset-St NonCur Carryover ⁽¹⁾	(3,108)	3,108	-
38	190984: ADIT-NOL C/F-State-Non-current ⁽¹⁾	14,798	(14,798)	-
39	190987: ADIT-NOL C/F DECON-FED-NONCUR ⁽¹⁾	537,281,616	(537,281,616)	-
40	190P51: ADIT-Ben-Potnt Disall UTPs Res ⁽¹⁾	200,000	(200,000)	-

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

WP/P AJ 10.4

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Account and Description	Per Book	Adjustment	Total
41	Subtotal 190	583,174,117	(580,649,768)	2,524,349
42	281121: Start Up Costs-Fed	(5,034)	-	(5,034)
43	Subtotal 281	(5,034)	-	(5,034)
44	282111: Liberalized Depreciation-Fed ⁽³⁾	(515,542,447)	45,288,169	(470,254,278)
45	282171: Interest Cap - Afdc - Fed	(16,354,705)	-	(16,354,705)
46	282183: Nonbase - Federal - Retail	(1,889,370)	-	(1,889,370)
47	282221: Fiber Optics-Fed	(0)	-	(0)
48	282223: Repairs & Maint Exp - Federal	(11,553,262)	-	(11,553,262)
49	282241: R&E Deduction - Fed	(2,008,718)	-	(2,008,718)
50	282245: Warranty Expense - Federal	(555,303)	-	(555,303)
51	282351: Tax Int (Avoided Cost)-Fed	13,988,639	-	13,988,639
52	282455: Business Dev Costs Cap- Fed	209,070	-	209,070
53	282461: Computer Software Cap - Fed	(6,791,445)	-	(6,791,445)
54	282475: Contra Securitization -Federal ⁽¹⁾	41,581,100	(41,581,100)	-
55	282533: Casualty Loss Deduction-Fed	(157,777,215)	-	(157,777,215)
56	282701: Fas 109 Adjustment - Fed ⁽¹⁾	119,914,434	(119,914,434)	-
57	282901: 263A Method Change-DSC - Fed	(35,979,643)	-	(35,979,643)
58	282903: Units of Production Ded - Fed ⁽²⁾	(72,070,883)	201,098	(71,869,785)
59	282907: Unit of Property Ded-Trans-Fed	(4,471,902)	-	(4,471,902)
60	Subtotal 282	(649,301,650)	(116,006,266)	(765,307,916)
61	283149: Reg Asset Covid 19 - Fed	(2,464,600)	-	(2,464,600)
62	283151: Regulatory Asset - Federal ⁽²⁾	(19,165,598)	12,829,976	(6,335,622)
63	283213: SFAS 158 Def Tax Liability-Fed ⁽¹⁾	(19,975,721)	19,975,721	-
64	283221: Bond Reacquisition Loss - Fed	(2,053,325)	-	(2,053,325)
65	283225: Section 475 Adjustment-Fed ⁽¹⁾	(559,723,384)	559,723,384	-
66	283229: Other Sec 475 Adj-MTM Liab-Fed	(1,201,980)	-	(1,201,980)
67	283247: Transco Costs - Federal ⁽¹⁾	(24,630)	24,630	-
68	283249: Deferred Storm Costs - Federal ⁽¹⁾	3,095	(3,095)	-
69	283345: Misc Cap Costs-Fed ⁽¹⁾	1,946,162	(1,946,162)	-
70	283349: Reg Asset-Storm Costs-Fed ⁽¹⁾	(2,275,866)	2,275,866	-
71	283361: Prepaid Expenses Federal ⁽²⁾	(2,594,488)	(2,662,184)	(5,256,673)
72	283401: Acc Dfit Turgen	(25,123)	-	(25,123)
73	283701: Fas 109 Adjustment - Fed ⁽¹⁾	(8,899,916)	8,899,916	-
74	283702: Fas 109 Adjustment - State ⁽¹⁾	(12,448,603)	12,448,603	-
75	Subtotal 283	(628,903,977)	611,566,655	(17,337,323)
76	Total	(695,036,544)	(85,089,380)	(780,125,924)

Notes:

⁽¹⁾ Adjustment to eliminate item from filing. Item not allowed for rate making purposes.

⁽²⁾ To adjust to the appropriate level.

⁽³⁾ To remove Rita, Gustav, Ike, Laura, Delta and Incentive Compensation.

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book	Adjustment
1	NIBTACALC: NET INCOME BEFORE INCOME TAXES	325,699,346	-
2	Subtotal NIBTACALC - Net Income Before Taxes	325,699,346	-
3	CTA143: FAS 143 ⁽⁵⁾	0	(0)
4	CTA263DSC: 263A METHOD CHANGE DSC	(8,320,902)	-
5	CTA475F: SECTION 475 - FEDERAL	(29,463,998)	-
6	CTAAC: AVOIDED COST (TAX INTEREST)	(952,159)	-
7	CTAACQADJ: ACQUISITION ADJUSTMENT	(40,989,810)	-
8	CTAAFUDCB: AFUDC BOOK ONLY GROSS ⁽⁶⁾	(18,082,710)	25,219,733
9	CTAAFUDCE: AFUDC EQUITY FT PTAX	(47,548,128)	-
10	CTAAFUDCEC: AFUDC EQUITY FT CWIP	56,746,208	-
11	CTAALRDB: AMORTIZATION OF LOSS ON REACQUIRED DEBT	722,002	-
12	CTABDF: BUSINESS DEVELOPMENT - FEDERAL	448,526	-
13	CTABM: BUSINESS MEALS	(64,667)	-
14	CTACIAC: CIAC	8,033,786	-
15	CTACL: CASUALTY LOSS	10,483,216	-
16	CTACR: CAPITALIZED REPAIRS	(14,185)	-
17	CTACS: COMPUTER SOFTWARE	(2,199,748)	-
18	CTADCO: DEFERRED COMPENSATION ⁽⁵⁾	(18,594)	18,594
19	CTADCR: DEFERRED CONTRACT REVENUE ⁽⁵⁾	39,476	(39,476)
20	CTADEPL: DEPLETION ⁽⁵⁾	(211)	211
21	CTADF: DEFERRED FUEL ⁽⁵⁾	(48,280,071)	48,280,071
22	CTADFSC: DEFERRED STORM COSTS ⁽⁵⁾	5,774,215	(5,774,215)
23	CTADIC: DEFERRED REGULATORY EXPENSE ⁽⁵⁾	2,025,853	(2,025,853)
24	CTAEQNE: EQUITY-NET EARNINGS-DOMESTIC SUBS ⁽⁵⁾	4,369,822	(4,369,822)
25	CTAER: ENVIRONMENTAL RESERVE	(30,001)	-
26	CTAESI: ESI TAXES	(2,014,643)	-
27	CTAFO: FIBER OPTICS INV CON	17,860	-
28	CTAICA: INTEREST CAP - AFUDC ⁽⁶⁾	21,239,816	(25,219,733)
29	CTAIDR: CHANGE IN RESERVE - INJURY & DAMAGES	(90,143)	-
30	CTAINCT: INCENTIVE	1,749,159	-
31	CTAINT: INTEREST EXPENSE	(83,807,274)	-
32	CTAITD: INTEREST ON TAX DEFICIENCY ⁽⁵⁾	1,400,000	(1,400,000)
33	CTALD: LIBERALIZED DEPRECIATION ⁽⁶⁾	(27,731,724)	13,399,893
34	CTALDP: LIBERALIZED DEPR-PRELIM FAS109	1,328,861	-
35	CTALEAS: LEASE RENTAL EXPENSE	102,028	-
36	CTALITAC: LITIGATION ACCRUAL ⁽⁵⁾	(100,000)	100,000
37	CTALTICP: LONG TERM INCENTIVE COMP PLAN	(48,733)	-
38	CTALTIP: LTIP SETTLEMENT ⁽⁵⁾	(83,520)	83,520
39	CTAMISC: MISC ADJUSTMENTS ⁽⁵⁾	(4,001,553)	4,001,553
40	CTAMISCR: MISCELLANEOUS RESERVES ⁽⁶⁾	(1,567,036)	636,982
41	CTAMSIR: M&S INVENTORY RESERVE	279,330	-
42	CTANB: NONBASE	370,810	-
43	CTANOLDEC: NOL C/F DECONSOL POST 17 - FEDERAL ⁽⁵⁾	(76,710,732)	76,710,732
44	CTAOG: OPTION GRANT	49,410	-
45	CTAOLI: OFFICER LIFE INSURANCE ⁽⁵⁾	(1,078,765)	1,078,765
46	CTAOPEB: OPEB RESERVE ⁽⁵⁾	(8,544,659)	8,544,659
47	CTAPEN: PENSION - PRP/SRP	(512,706)	-

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

WP/P AJ 10.6

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book	Adjustment
48	CTAPHR: PENSION & HOSPITALIZATION RESERVE ⁽⁵⁾	289,724	(289,724)
49	CTAPI: CHANGE IN RESERVE - PROPERTY INSURANCE	2,848,881	(4,548,800)
50	CTAPPE: PREPAID EXPENSE	205,966	-
51	CTAPTA: PAYROLL TAX ACCRUAL - FEDERAL ⁽⁵⁾	(1,618,607)	1,618,607
52	CTAPWR: POWERTAX MISC ALL	906,086	-
53	CTARACV: REGULATORY ASSET COVID 19	1,148,276	-
54	CTARAGI: REGULATORY ASSET - GUSTAV & IKE	55,414,720	(1,710,594)
55	CTARCC: REGULATORY CAPITALIZED COSTS ⁽⁵⁾	4,186,495	(4,186,495)
56	CTARCX: REMOVAL COSTS	31,142,906	(1,027,462)
57	CTARE: RESEARCH & EXPERIMENTATION	7,216,304	-
58	CTARME: REPAIRS & MAINTENANCE EXPENSE	3,093,662	-
59	CTAROB: REORGANIZATION COSTS-BANKRUPTCY	587,364	-
60	CTARR: RATE REFUND ⁽⁵⁾	23,429,842	(23,429,842)
61	CTARSA: RESTRICTED STOCK AWARD	(251,497)	-
62	CTARSAS: RSAS VESTED	499	-
63	CTARUNC: RESERVE FOR UNCOLLECTIBLE ⁽⁵⁾	(10,996,117)	10,996,117
64	CTAS475: SECTION 475 ADJUSTMENTS - CONTRACTS ⁽⁵⁾	(77,217,648)	77,217,648
65	CTAS481: SECTION 481A ADJUST - INT	-	-
66	CTASEC: SECURITIZATION ⁽⁵⁾	(7,412,565)	7,412,565
67	CTASODC: STORM & OTHER DEFERRED COSTS ⁽⁵⁾	(23,605,568)	23,605,568
68	CTASUC: START UP COST	216,209	-
69	CTATRAM: TRANSMISSION AMORTIZATION	(1,018,046)	1,018,046
70	CTATURG: TURGEN	6,646	-
71	CTAUP: UNFUNDED PENSION	3,401,000	-
72	CTAUPACD: UNITS OF PROPERTY - AVOIDED COST - DISTRIBUTION	10,000	-
73	CTAUPACT: UNITS OF PROPERTY - AVOIDED COST - TRANSMISSION	(3,122)	-
74	CTAUPD: UNITS OF PROPERTY DEDUCTION	(22,890,373)	-
75	CTAUPDRG: UNITS OF PROPERTY DEDUCTION - REPAIRS - GENERATION	(39,013,186)	-
76	CTAUPDRT: UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION	10,301,896	-
77	CTAUPDT: UNITS OF PROPERTY DEDUCTION - TRANSMISSION	(14,877,536)	-
78	CTAUR: UNBILLED REVENUE ⁽⁵⁾	12,225,100	(12,225,100)
79	CTAWDR: WASTE DISPOSAL RESERVE ⁽⁵⁾	34,015	(34,015)
80	CTAWE: WARRANTY EXPENSE	250,148	-
81	CTAWSC: WASTE SITE CLEANUP	(20,000)	-
82	Subtotal CTOA - Adjustments to Net Income	(329,084,820)	213,662,134
	State Taxable Income ⁽¹⁾	(3,385,474)	213,662,134
83	SITAPY: PRIOR YEAR ADJUSTMENT ⁽⁵⁾	392,332	(392,332)
84	SITASIT: STATE INCOME TAX	168,799	-
85	SITATM: TAX MARGIN ⁽⁵⁾	700,000	(700,000)
86	SITAUIT: UNCERTAIN INCOME TAXES-STATE	(3,566,139)	3,566,139
87	Subtotal STTOA - State Income Tax	(2,305,008)	2,473,807
88	FTAMRGTX: MARGIN TAX ⁽⁵⁾	(700,000)	700,000
89	Subtotal FTATOA - Federal Adjustments to Net Income	(700,000)	700,000
	Federal Tax Taxable Income ⁽²⁾	(4,085,474)	214,362,134

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

WP/P AJ 10.7

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book	Adjustment
90	FITAESI: ESI CURRENT FEDERAL TAXES	895,341	-
91	FITAPY: PRIOR YEAR ADJUSTMENT ⁽⁵⁾	(1,069,303)	1,069,303
92	FITARECL: RECLASS ADJUSTMENT ⁽⁵⁾	(7,823)	7,823
93	FITAUIT: UNCERTAIN INCOME TAXES ⁽⁵⁾	572,128	(572,128)
94	FTCALC: FEDERAL INCOME TAX ⁽³⁾	(857,950)	45,016,048
95	Subtotal FTTOA - Federal Income Tax	(467,607)	45,521,046
96	Current Income Taxes ⁽⁴⁾	(2,772,614)	47,994,852

Notes:

⁽¹⁾ Line 2 + Line 82

⁽²⁾ Line 83 + Line 90

⁽³⁾ Line 91 * 21%

⁽⁴⁾ Line 88 + Line 96

⁽⁵⁾ This adjustment eliminates item from filing. Item not allowed for rate making purposes.

⁽⁶⁾ This adjustment adjusts the item to the appropriate amount for ratemaking purposes.

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book				Adjustment			Total	
		410101	411110	411130	Net	410101	411110	411130		Net
1	263A METHOD CHANGE - DSC - FEDERAL ^(b)	4,304,728	(544,221)		3,760,507	(2,013,118)	-		(2,013,118)	1,747,389
2	ACC DFIT TURGEN - FEDERAL ^(b)	688	(2,561)		(1,873)	-	477		477	(1,396)
3	ACCURED MEDICAL CLAIMS - FEDERAL ^(a)	-	(60,842)		(60,842)	-	60,842		60,842	-
4	ADIT CONTRIBUTION CARRYFORWARD - FEDERAL ^(b)	97,714	(97,714)		-	(97,714)	97,714		-	-
5	BOND REDEMPTION LOSS - FEDERAL	31,888	(183,508)		(151,620)	-	-		-	(151,620)
6	CAPITALIZED COSTS - FEDERAL ^(a)	24,631	(450,060)		(425,429)	(24,631)	450,060		425,429	-
7	CAPITALIZED REPAIRS - FEDERAL ^(b)	15,244	(1,869)		13,374	(10,395)	-		(10,395)	2,979
8	CASUALTY LOSS (STORM DAMAGE) - FEDERAL ^(b)	29,591,040	(47,621,745)		(18,030,706)	(27,907,638)	43,736,700		15,829,062	(2,201,644)
9	COMPUTER SOFTWARE CAPITALIZED - FEDERAL ^(b)	3,733,507	(2,772,570)		960,937	(2,144,658)	1,645,668		(498,990)	461,947
10	CONTRA SECURITIZATION - FEDERAL ^(a)	1,556,639	-		1,556,639	(1,556,639)	-		(1,556,639)	-
11	CONTRACT DEFERRED REVENUE - FEDERAL ^(a)	36,946	(45,236)		(8,290)	(36,946)	45,236		8,290	(0)
12	CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL ^(b)	9,351,931	(6,055,067)		3,296,864	(4,981,233)	-		(4,981,233)	(1,684,369)
13	DEFERRED COMPENSATION - FEDERAL ^(a)	20,210	(16,305)		3,905	(20,210)	16,305		(3,905)	-
14	DEFERRED FUEL - FEDERAL ^(a)	10,436,917	(298,102)		10,138,815	(10,436,917)	298,102		(10,138,815)	-
15	DEFERRED MISCELLANEOUS SERVICES - FEDERAL ^(a)	25,274	-		25,274	(25,274)	-		(25,274)	-
16	DEFERRED STORM COSTS - FEDERAL ^(a)	3,873,927	(2,918,186)		955,741	(3,873,927)	2,918,186		(955,741)	-
17	ENVIRONMENTAL RESERVE - FEDERAL	259,492	(253,191)		6,300	-	-		-	6,300
18	ESI - FEDERAL	10,109,894	(10,096,163)		13,731	-	-		-	13,731
19	FAS 106 - OTHER RETIRE BENEFITS - FEDERAL ^(b)	5,553,365	(3,486,381)		2,066,984	(5,280,760)	3,486,381		(1,794,378)	272,605
20	FAS 143 - FEDERAL ^(a)	132,067	(105,038)		27,029	(132,067)	105,038		(27,029)	-
21	INCENTIVE COMPENSATION - FEDERAL ^(b)	1,003,140	(1,370,464)		(367,323)	(42,625)	42,625		(0)	(367,323)
22	INJURIES AND DAMAGES RESERVE - FEDERAL	136,801	(117,871)		18,930	-	-		-	18,930
23	INTEREST CAPITALIZED - AFDC - FEDERAL ^(b)	5,993,580	(6,286,225)		(292,644)	(240,638)	280,793		40,155	(252,490)
24	INTEREST / TAX - TAX DEFICIENCY - FEDERAL ^(a)	105,000	(399,000)		(294,000)	(105,000)	399,000		294,000	-
25	LIBERALIZED DEPRECIATION - FEDERAL ^(b)	8,898,118	(12,355,275)		(3,457,156)	(2,861,705)	3,034,346		172,641	(3,284,516)
26	LONG-TERM INCENTIVE COMP - FEDERAL	26,532	(16,298)		10,234	-	-		-	10,234
27	PREPAID EXPENSES - FEDERAL	3,170,078	(3,213,331)		(43,253)	-	-		-	(43,253)
28	PROPERTY INSURANCE - FEDERAL	2,591,977	(3,190,242)		(598,265)	-	955,248		955,248	356,983
29	RATE REFUND - FEDERAL ^(a)	118,504	(5,228,358)		(5,109,853)	(118,504)	5,228,358		5,109,853	-
30	REMOVAL COSTS - FEDERAL ^(b)	13,570,803	(22,391,725)		(8,820,922)	(13,570,803)	16,067,482		2,496,679	(6,324,243)
31	REPAIRS & MAINTENANCE - FEDERAL ^(b)	-	(741,283)		(741,283)	-	91,614		91,614	(649,669)
32	RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL ^(b)	1,749,022	(1,761,356)		(12,333)	(1,504,807)	1,716		(1,503,090)	(1,515,424)
33	RETROACTIVE RATE REFUND CONT - FEDERAL ^(b)	-	(58,199)		(58,199)	-	58,199		58,199	-
34	SECTION 475 ADJUSTMENT - FEDERAL ^(b)	11,221,785	(10,019,804)		1,201,980	(5,034,345)	10,019,804		4,985,459	6,187,440
35	SECTION 481A ADJ. - FEDERAL ^(b)	55,119	(26,361)		28,758	(28,758)	-		(28,758)	-
36	SPINDLETOP CAPITAL COSTS - FEDERAL	-	(0)		(0)	-	-		-	(0)
37	STARTUP COSTS - FEDERAL ^(b)	138	(513)		(375)	-	96		96	(280)
38	STOCK OPTIONS - FEDERAL	-	(10,376)		(10,376)	-	-		-	(10,376)
39	SYSTEM AGREEMENT - FEDERAL ^(a)	0	-		0	(0)	-		(0)	-
40	TAX INTEREST - AVOIDED COST - FEDERAL ^(b)	10,542,694	(9,979,262)		563,432	(519,281)	154,358		(364,923)	198,509
41	UNBILLED REVENUE - FEDERAL ^(a)	-	(4,286,510)		(4,286,510)	-	4,286,510		4,286,510	-
42	UNCOLLECTIBLE ACCTS - FEDERAL ^(a)	2,875,732	(566,548)		2,309,185	(2,875,732)	566,548		(2,309,185)	-

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

WP/P AJ 10.9

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book				Adjustment			Total
		410101	411110	411130	Net	410101	411110	411130	
43	UNFUNDED PENSION - FEDERAL ^(b)	3,496,561	(3,171,061)		325,500	(1,039,710)	-		(714,210)
44	WASTE DISPOSAL RESERVE - FEDERAL ^(a)	-	(7,143)		(7,143)	-	7,143		-
45	WASTE SITE CLEAN UP COSTS - FEDERAL	4,200	-		4,200	-	-		4,200
46	ADIT-TAX CR C/F-TAP-FEDERAL ^(b)	594,000	(1,104,498)		(510,498)	(594,000)	561,498		(543,000)
47	FIBER OPTICS-FEDERAL ^(b)	-	(3,836)		(3,836)	-	85		(3,751)
48	LEASE - RENTAL EXPENSE - FEDERAL ^(b)	-	(35,994)		(35,994)	-	14,568		(21,426)
49	MISC RESERVES - FEDERAL ^(b)	621,954	(279,848)		342,106	(426,643)	279,848		195,311
50	NONBASE - FEDERAL - RETAIL ^(b)	13,789	(108,536)		(94,747)	-	16,877		(77,870)
51	REGULATORY ASSET-FEDERAL	1,450,513	(13,087,604)		(11,637,091)	-	359,225		(11,277,867)
52	SUPPLEMENTAL PENSION PLAN-FEDERAL	202,331	(94,662)		107,668	-	-		107,668
53	WARRANTY EXPENSE - FEDERAL ^(b)	334,965	(52,531)		282,434	(334,965)	-		(52,531)
54	UNITS OF PROPERTY DEDUCTION - FED ^(b)	19,528,299	(15,544,878)		3,983,421	(3,974,938)	4,798,496		4,806,978
55	PARTNERSHIP INCOME/LOSS ^(a)	-	(83)		(83)	-	83		-
56	ADIT BEN POTNT DISALL ^(a)	800,000	-		800,000	(800,000)	-		-
57	ADIT-NOL C/F - STATE ^(a)	3,266	(158)		3,108	(3,266)	158		-
58	RESTRICTED STOCK AWARDS - FEDERAL	113,697	(60,883)		52,814	-	-		52,814
59	BUSINESS DEVELOPMENT - FEDERAL ^(b)	14,637	(224,072)		(209,435)	-	115,244		(94,191)
60	MISC CAP COSTS - FEDERAL ^(a)	6,444,968	(5,068,073)		1,376,895	(4,834,336)	3,457,440		(0)
61	REORGANIZATION COSTS-BANKRUPTCY - FEDERAL ^(b)	56,351	(198,888)		(142,537)	-	19,191		(123,346)
62	UNITS OF PROPERTY - TRANSMISSION - FEDERAL ^(b)	3,773,817	(3,613,043)		160,773	(649,534)	1,449,645		960,884
63	ADIT-NOL C/F DECONSOL POST 17 - FEDERAL ^(a)	44,123,499	(24,483,837)		19,639,662	(44,123,499)	24,483,837		-
64	LITIGATION SETTLEMENT - FEDERAL ^(a)	21,000	-		21,000	(21,000)	-		-
65	RETAIL EXCESS ADIT - FEDERAL ^(a)	-	-	(21,929,180)	(21,929,180)	-	-	21,929,180	-
66	ACQUISITION - FED ^(b)	8,611,361	(3,518)		8,607,844	-	17		8,607,860
67	TRANSMISSION AMORTIZATION - FEDERAL UNITS OF PROPERTY DEDUCTION - REPAIRS - GENERATION - FED ^(b)	213,790	-		213,790	(213,790)	-		-
68	REGULATORY ASSET COVID19 - FEDERAL	8,767,292	-		8,767,292	(574,523)	-		8,192,769
69	PAYROLL TAX ACCRUAL - FEDERAL ^(a)	1,613,943	(1,855,081)		(241,138)	-	-		(241,138)
70	LIBERALIZED DEPR-PRELIM FAS109 - FEDERAL ^(b)	339,911	(3)		339,908	(339,911)	3		-
71	M&S INVENTORY RESERVE-FEDERAL	12,274,832	(5,497,901)		6,776,931	(7,055,992)	-		(279,061)
72	SECTION 475 ADJUSTMENT - CONTRACTS - FEDERAL ^(a)	614	(59,273)		(58,659)	-	-		(58,659)
73		26,438,170	(48,886)		26,389,284	(26,438,170)	48,886		-
74	Subtotal OPERATING EXPENSES	281,072,884	(231,632,052)	(21,929,180)	27,511,651	(176,868,600)	129,659,650	21,929,180	2,231,881

Notes:

^(a) To eliminate item from filing

^(b) To eliminate prior year adjustment and Other

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book			Adjustment			Total
		410120	411120	Net	410120	411120	Net	
1	ESI STATE DEFERRED TAXES	3,270,174	(2,886,334)	383,841	-	-	-	383,841
2	ADIT-NOL C/F TAP-NON-CURRENT - STATE ^(a)	752	(15,550)	(14,798)	(752)	15,550	14,798	-
3	Subtotal OPERATING EXPENSES	3,270,927	(2,901,884)	369,043	(752)	15,550	14,798	383,841

Notes:

^(a) To eliminate item from filing

Entergy Texas, Inc.
Cost of Service
AJ11 ETI Rate Case Expense-Direct
Electric
For the Test Year Ended December 31, 2021

This adjustment is to remove non-affiliate expenses related to the current rate case proceeding from the cost of service filing as these expenses will be recovered through a separate rider.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex	(194)
2	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(234)
3	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(16,347)
4	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(114)
5	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	55
6	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(27)
7		Subtotal OPERATING EXPENSES	(16,860)

Notes:

⁽¹⁾ Reference WP/P AJ 19C.1 for removal of the Affiliate portion.

Entergy Texas, Inc.
Cost of Service
AJ12 Depreciation Expense
Electric
For the Test Year Ended December 31, 2021

This adjustment is to annualize book depreciation expense and reflect new depreciation rates in depreciation expense.

Line No.	Line Item	Account and Description	FN	Amount
1	FI151PE: 151 FUEL STOCK	151300: Fuel Stock - Coal		123,267
2		Subtotal FUEL INVENTORY		123,267
3	DXP311: 311 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		9,225,731
4	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(9,162)
5	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(4,211)
6	DXP312: 312 BOILER PLANT EQUIPMENT	4030AM: Depreciation Expense		31,325,398
7	DXP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(68,266)
8	DXP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(7,097)
9	DXP314: 314 TURBOGENERATOR UNITS	4030AM: Depreciation Expense		20,657,929
10	DXP314C: 314 TURBOGENERATOR UNITS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(3,131)
11	DXP314C: 314 TURBOGENERATOR UNITS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(12,873)
12	DXP315: 315 ACCESSORY ELECTRIC EQUIP	4030AM: Depreciation Expense		7,144,239
13	DXP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(37,548)
14	DXP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(686)
15	DXP316: 316 MISC POWER PLANT EQUIP	4030AM: Depreciation Expense		547,668
16	DXP316C: 316 MISC POWER PLANT EQUIP - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(18,553)
17	DXP316C: 316 MISC POWER PLANT EQUIP - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(12)
18	DXP341: 341 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		572,316
19	DXP342: 342 FUEL HOLDRS, PRODUCRS & ACCESS	4030AM: Depreciation Expense		135,243
20	DXP343: 343 PRIME MOVERS	4030AM: Depreciation Expense		3,616,397
21	DXP344: 344 GENERATORS	4030AM: Depreciation Expense		2,300,988
22	DXP345: 345 ACCESSORY ELECTRIC EQUIPMENT	4030AM: Depreciation Expense		743,497
23	DXP346: 346 MISCELLANOUS POWER PLANT EQUIP	4030AM: Depreciation Expense		114,644
24	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense		(6,973)
25	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense		(6,591)
26	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		169,450
27	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		146,393
28	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(368)
29	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(318)
30	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense		409,376
31	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense		596,669
32	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(881)
33	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(1,123)
34	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(253)
35	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(323)
36	DXT353SU: 353 STATION EQUIPMENT - STEP UPS	4030AM: Depreciation Expense		59,764
37	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense		8,614
38	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense		1,585
39	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(20)
40	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(4)
41	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(352)
42	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(65)
43	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense		944,868
44	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense		1,074,761
45	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(6,769)
46	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(7,950)
47	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(12,595)
48	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(14,792)
49	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense		(50,694)
50	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense		(80,857)
51	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		1,714
52	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		2,769
53	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		3,748
54	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		6,053
55	DXT358: 358 UNDERGROUND CONDUCTORS & DEVICES	4030AM: Depreciation Expense		(511)
56	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense		(267)
57	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense		(297)
58	DXD3602: 360.2 LAND RIGHTS	4030AM: Depreciation Expense		48,586
59	DXD361: 361 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		143,862
60	DXD362: 362 STATION EQUIPMENT	4030AM: Depreciation Expense		990,848
61	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(6,587)

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

WP/P AJ 12.1