

Entergy Texas, Inc.
Cost of Service
AJ14M Non-AMS Meters
Electric
For The Test Year Ended December 31, 2021

Adjustment to amend the amortization period of the existing regulatory asset for the non-AMS meters authorized in Docket No. 47416; and, to establish a regulatory asset and three-year amortization period for the revenue requirement associated with distribution invested capital that was offset by the retirement of the non-AMS meters in Docket No. 50714

Line No.	Account	Description	Amount
To amend the amortization period for the existing regulatory asset (account 1822AM) associated with the non-AMS Meters to a three-year amortization period.			
1	1822AM	Unrecovered plant - meters	23,706,495
2		Proposed 3-year amortization period	3
3			
4	407000	Amortization Of Property Loss ⁽¹⁾	7,902,165
5	407000	Less Per Book Amortization of Non-AMS Meters ⁽²⁾	(2,333,869)
6		Adjustment to Amortization Expense	<u>5,568,296</u>

Line No.	Account	Description	Amount
To establish a regulatory asset for DIC revenue requirement			
7	182000	DIC Rev Req Regulatory Asset	8,019,571
8		Proposed 3-year amortization period	3
To establish a three-year amortization period for the DIC Revenue Requirement regulatory asset.			
9	407348	Regulatory Debits	2,673,190
10		Total One-Year Amortization Expense ⁽³⁾	<u>2,673,190</u>

Notes:

⁽¹⁾ Line 1 / Line 2. Reference W/P AJ014M.3

⁽²⁾ Reference W/P EX 3

Entergy Texas, Inc.

36 Term (months)
 (7,902,165) Annual Expense
 (658,514) Monthly Expense

1822AM: Unrecovered plant - meters

Amortization

Periods	Beg Bal As of 12/31/2021	Principal	End Bal
1	23,706,495	(658,514)	23,047,981
2	23,047,981	(658,514)	22,389,467
3	22,389,467	(658,514)	21,730,953
4	21,730,953	(658,514)	21,072,440
5	21,072,440	(658,514)	20,413,926
6	20,413,926	(658,514)	19,755,412
7	19,755,412	(658,514)	19,096,898
8	19,096,898	(658,514)	18,438,385
9	18,438,385	(658,514)	17,779,871
10	17,779,871	(658,514)	17,121,357
11	17,121,357	(658,514)	16,462,843
12	16,462,843	(658,514)	15,804,330
13	15,804,330	(658,514)	15,145,816
14	15,145,816	(658,514)	14,487,302
15	14,487,302	(658,514)	13,828,788
16	13,828,788	(658,514)	13,170,275
17	13,170,275	(658,514)	12,511,761
18	12,511,761	(658,514)	11,853,247
19	11,853,247	(658,514)	11,194,734
20	11,194,734	(658,514)	10,536,220
21	10,536,220	(658,514)	9,877,706
22	9,877,706	(658,514)	9,219,192
23	9,219,192	(658,514)	8,560,679
24	8,560,679	(658,514)	7,902,165
25	7,902,165	(658,514)	7,243,651
26	7,243,651	(658,514)	6,585,137
27	6,585,137	(658,514)	5,926,624
28	5,926,624	(658,514)	5,268,110
29	5,268,110	(658,514)	4,609,596
30	4,609,596	(658,514)	3,951,082
31	3,951,082	(658,514)	3,292,569
32	3,292,569	(658,514)	2,634,055
33	2,634,055	(658,514)	1,975,541
34	1,975,541	(658,514)	1,317,027
35	1,317,027	(658,514)	658,514
36	658,514	(658,514)	0

(23,706,495)

Entergy Texas, Inc.

36 Term (months)
 (2,673,190) Annual Expense
 (222,766) Monthly Expense

DIC Rev Req Regulatory Asset

Amortization

Periods	Beg Bal As of 12/31/2021	Principal	End Bal
1	8,019,571	(222,766)	7,796,805
2	7,796,805	(222,766)	7,574,039
3	7,574,039	(222,766)	7,351,273
4	7,351,273	(222,766)	7,128,508
5	7,128,508	(222,766)	6,905,742
6	6,905,742	(222,766)	6,682,976
7	6,682,976	(222,766)	6,460,210
8	6,460,210	(222,766)	6,237,444
9	6,237,444	(222,766)	6,014,678
10	6,014,678	(222,766)	5,791,912
11	5,791,912	(222,766)	5,569,147
12	5,569,147	(222,766)	5,346,381
13	5,346,381	(222,766)	5,123,615
14	5,123,615	(222,766)	4,900,849
15	4,900,849	(222,766)	4,678,083
16	4,678,083	(222,766)	4,455,317
17	4,455,317	(222,766)	4,232,551
18	4,232,551	(222,766)	4,009,786
19	4,009,786	(222,766)	3,787,020
20	3,787,020	(222,766)	3,564,254
21	3,564,254	(222,766)	3,341,488
22	3,341,488	(222,766)	3,118,722
23	3,118,722	(222,766)	2,895,956
24	2,895,956	(222,766)	2,673,190
25	2,673,190	(222,766)	2,450,424
26	2,450,424	(222,766)	2,227,659
27	2,227,659	(222,766)	2,004,893
28	2,004,893	(222,766)	1,782,127
29	1,782,127	(222,766)	1,559,361
30	1,559,361	(222,766)	1,336,595
31	1,336,595	(222,766)	1,113,829
32	1,113,829	(222,766)	891,063
33	891,063	(222,766)	668,298
34	668,298	(222,766)	445,532
35	445,532	(222,766)	222,766
36	222,766	(222,766)	(0)

(8,019,571)

Entergy Texas, Inc.
Cost of Service
AJ14N HRC Over Recovery
Electric
For the Test Year Ended December 31, 2021

Adjustment to include the refund related to the Hurricane Rita Over Recovery in the test year.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	(59,854)
2		Subtotal OPERATING EXPENSES	(59,854)

Notes:

⁽¹⁾ Reference WP/P AJ14N.2

Entergy Texas, Inc.
Cost of Service
AJ14N HRC Over Recovery
Electric
For The Test Year Ended December 31, 2021

Adjustment to include the refund related to the Hurricane Rita Over Recovery in the test year.

Line No.	Account	Description	Amount
		To record one year of a three year amortization period for the regulatory liability account 254HRS Rita Securization Over Recovery.	
1	254HRS	Rita Securization Over Recovery	179,561
2		Proposed 3-year amortization period	3
3			
4	407403	Regulatory Credits	<u>(59,854)</u>
5		Total One-Year Amortization Expense ⁽¹⁾	<u><u>(59,854)</u></u>

Note:

⁽¹⁾ Line 1 / Line 2.

Entergy Texas, Inc.
Cost of Service
AJ15 Interest Synchronization
Electric
For the Test Year Ended December 31, 2021

This adjustment synchronizes test year interest expense with adjusted rate base and the embedded long term debt rate in the cost of capital.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	CTAICA: INTEREST CAP - AFUDC	EXNUMS: Current Tax Schedule M	3,979,917
2	CTAINT: INTEREST EXPENSE	EXNUMS: Current Tax Schedule M	10,419,490
3		Subtotal TAXABLE INCOME	<u>14,399,406</u>

Notes:

⁽¹⁾ Reference WP/P AJ15.2

Entergy Texas, Inc.
Cost of Service
AJ15 Interest Synchronization
Electric
For the Test Year Ended December 31, 2021

This adjustment synchronizes test year interest expense with adjusted rate base and the embedded long term debt rate in the cost of capital.

Line No.	Adjustments to Taxable Income	Amount
1	RBTOA: Total Adjusted Rate Base ⁽¹⁾	4,411,402,214
2		
3	DEBTRATE: Total Debt Rate ⁽²⁾	1.66%
4		
5	INTRSYNC: Interest Synchronization (DEBTRATE*RBTOA)	<u>(73,387,785)</u>
6		
7	CTAINT: Interest Expense ⁽³⁾	(83,807,274)
8		
9	Adjustment to Interest Expense ⁽⁴⁾	<u>10,419,490</u>
10		
11	Adjustment to Interest Capitalized - AFUDC (CTAICA) ⁽⁵⁾	3,979,917
12		
13	Total Adjustment to Taxable Income ⁽⁶⁾	<u><u>14,399,406</u></u>

Notes:

- ⁽¹⁾ Reference WP/P SUM
- ⁽²⁾ Reference WP/P MD
- ⁽³⁾ Reference WP/P EX 5.1, Line 31
- ⁽⁴⁾ Line 5 - Line 7
- ⁽⁵⁾ Reference WP/P AJ 10.7, Line 28
- ⁽⁶⁾ Line 9 + Line 11

Entergy Texas, Inc.
Cost of Service
AJ16 Customer Dep. and ESL Interest
Electric
For the Test Year Ended December 31, 2021

This adjustment calculates the interest on electric customer deposits and reclassifies ESL interest expense from Other Interest Expense, a below-the-line account, to an above the line account that is included as part of the cost of service.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	26,358
2	ICDTC: 235 CUSTOMER DEPOSITS	COSADJ: Interest Exp on Customer Dep	20,713
3		Sub-Total OPERATING EXPENSES	47,070

Notes:

⁽¹⁾ Reference WP/P AJ16.2

Entergy Texas, Inc.
Cost of Service
AJ16 Customer Dep. and ESL Interest
Electric
For the Test Year Ended December 31, 2021

This adjustment calculates the interest on electric customer deposits and reclassifies ESL interest expense from Other Interest Expense, a below-the-line account, to an above the line account that is included as part of the cost of service.

Line No.	Description	Dec - 2021
1	Customer Deposits (13 Month Average)	34,521,400
2	Average Customer Deposits Balance Interest Rate	0.06%
3	Interest on Customer Deposits ⁽¹⁾	20,713
4		
5	Adjustment to reclassify ESL interest expense to Above the Line Account ⁽²⁾	26,358
6		
7	Total Interest Adjustment ⁽³⁾	47,070

Notes:

⁽¹⁾ Line 1 * Line 2

⁽²⁾ Interest expense from accounts 430000 & 431000

⁽³⁾ Line 3 + Line 5

Entergy Texas, Inc.
Cost of Service
AJ17 ASC 715-60 Defined Benefit Plans—Other Postretirement
Electric
For the Test Year Ended December 31, 2021

This adjustment is to reflect estimated change in ASC 715-60 Defined Benefit Plans-Other Postretirement expense (formally FAS 106) for total ETI.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(766,248)
2	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	6,505,696
3		Subtotal OPERATING EXPENSES	<u>5,739,447</u>

Notes:

⁽¹⁾ Reference WP/P AJ17.2

Entergy Texas, Inc.
Cost of Service
AJ17 ASC 715-60 Defined Benefit Plans—Other Postretirement
Electric
For the Test Year Ended December 31, 2021

This adjustment is to reflect estimated change in ASC 715-60 Defined Benefit Plans-Other Postretirement expense (formally FAS 106) for total ETI.

Line No.	Description	Amount
1	Total Test Year ASC 715-60-ETI	(10,883,004)
2	O&M Allocation	52.14%
3	ETI Direct O&M ASC 715-60 Estimated Increase/(Decrease) ⁽¹⁾	<u>5,674,398</u>
4		
5	Total Test Year ASC 715-60-ESL	7,141,992
6	Estimated Annual ASC 715-60-ESL	<u>8,168,000</u>
7	Estimated Change in ASC 715-60-ESL ⁽²⁾	1,026,008
8	O&M Allocation to ETI	<u>6.34%</u>
9	Affiliate Billed to ETI Estimated Change in ASC 715-60 Service Expenses ⁽³⁾	<u>65,049</u>
10		
11	Total ETI ASC 715-60 Adjustment ⁽⁴⁾	<u><u>5,739,447</u></u>

Notes:

⁽¹⁾ Line 1 * Line 2 * -1

⁽²⁾ Line 6 - Line 5

⁽³⁾ Line 7 * Line 8

⁽⁴⁾ Line 3 + Line 9

Entergy Texas, Inc.
Cost of Service
AJ18 Pension Expense
Electric
For the Test Year Ended December 31, 2021

This adjustment is to reflect estimated change in Pension expense for total ETI.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(333,211)
2	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(912,202)
3		Subtotal OPERATING EXPENSES	<u>(1,245,413)</u>

Notes:

⁽¹⁾ Reference WP/P AJ18.2

Entergy Texas, Inc.
Cost of Service
AJ18 Pension Expense
Electric
For the Test Year Ended December 31, 2021

This adjustment is to reflect estimated change in Pension expense for total ETI.

Line No.	Description	Amount
1	Total Test Year Pension-ETI	6,819,907
2	Estimated Annual Pension-ETI	5,697,045
3	Estimated Change in Pension-ETI ⁽¹⁾	(1,122,862)
4	O&M Pension Expense Allocation	53.03%
5	ETI Direct O&M Pension Expenses Estimated Increase/(Decrease) ⁽²⁾	(595,454)
6		
7	Total Test Year Pension-ESL	87,526,178
8	Estimated Annual Pension-ESL	77,386,404
9	Estimated Change in Pension-ESL ⁽³⁾	(10,139,774)
10	ETI Allocated O&M Pension Expense Allocation	6.41%
11	Affiliate Billed to ETI Estimated Change in Pension Expenses ⁽⁴⁾	(649,960)
12		
13	Total ETI Adjustment to Pension Expense ⁽⁵⁾	(1,245,413)

Notes:

⁽¹⁾ Line 2 - Line 1

⁽²⁾ Line 3 * Line 4

⁽³⁾ Line 8 - Line 7

⁽⁴⁾ Line 9 * Line 10

⁽⁵⁾ Line 5 + Line 11

Entergy Texas, Inc.
Cost of Service
AJ19A Affiliate Non-Recoverable Expenses
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate affiliate expenses not allowed for recovery.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	(154)
2	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	(191)
3	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		(164)
4	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(228)
5	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses		(26,549)
6	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		(99,857)
7	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		(29)
8	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		(13)
9		Subtotal OPERATING EXPENSES		<u>(127,186)</u>

Notes:

⁽¹⁾ Reference WP/P AJ 14D.1 for removal of the direct portion.

Entergy Texas, Inc.
 Cost of Service
 AJ19B Affiliate Energy Efficiency
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to eliminate affiliate Energy Efficiency expenses that are to be included in a separate rider.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses	(11,667)
2	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(37,935)
3	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(18)
4	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(12,124)
5	OMAG926: 926 PENSIONS & BENEFITS OMAG928PE: 928 REGULATORY COMMISSION EXP -	926NS1: ASC 715 NSC - Emp Pens & Ben	(4,560)
6	ENERGY GENERAL	928000: Regulatory Commission Expense	(9,269)
7	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(3,013)
8		Subtotal OPERATING EXPENSES	(78,587)

Notes:

⁽¹⁾ Reference WP/P AJ 14H.1 for removal of the direct portion.

Entergy Texas, Inc.
 Cost of Service
AJ19C Affiliate Rate Case Expenses
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to remove expenses incurred during the test year associated with the preparation of this rate case and include in the proposed Rate Case Expense rider.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(5,245)
2	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		(10,907)
3	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben		(6,035)
4	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense		(42,542)
5	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co		(4,062)
6	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		(2,633)
7		Subtotal OPERATING EXPENSES		(71,424)

Notes:

⁽¹⁾ Reference W/P AJ 11 for removal of the direct portion.

Entergy Texas, Inc.
 Cost of Service
 AJ19H Affiliate Non-qualified Pension Plan
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to remove affiliate costs associated with the non-qualified supplemental portion of the pension plan.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(119,315)
2	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(903,445)
3		Subtotal OPERATING EXPENSES	(1,022,760)

Notes:

⁽¹⁾ Reference WP/P AJ 8.1 for removal of the direct portion.

Entergy Texas, Inc.
 Cost of Service
 AJ190 Affiliate Aircraft Costs
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to remove affiliate costs associated with company aircraft.

Line No.	Line Item	Account and Description	FN	Amount
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		(10,829)
2	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	(3,429)
3	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	(4,246)
4	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	(28,172)
5	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	(35,032)
6	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		(15,598)
7	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	(1,531)
8	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	(247)
9	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	(244)
10	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(131)
11	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses		(329,105)
12	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		(364,285)
13	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		(77)
14	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		(3,606)
15		Subtotal OPERATING EXPENSES		(796,530)

Entergy Texas, Inc.
 Cost of Service
 AJ19P Affiliate Gas and Nuclear
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to remove affiliate costs associated with ESL Gas and Nuclear departments.

Line No.	Line Item	Account and Description	Amount
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin	(60,270)
2	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses	(470)
3	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt	(17,887)
4	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517000: Operation, Supervision & Engr	-
5	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee	(175)
6	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904000: Uncollectible Accounts	(18,121)
7	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(24,835)
8	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(1,782)
9	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(2,162)
10	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(3,678)
11	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(1,749)
12	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	(1,348)
13	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(5,132)
14		Subtotal OPERATING EXPENSES	(137,610)

Entergy Texas, Inc.
 Cost of Service
 AJ20A Direct Payroll
 Electric

For the Test Year Ended December 31, 2021

This adjustment reflects the changes in direct O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		114,252
2	OMP501: 501 FUEL	501100: Fuel - Oil		223
3	OMP502: 502 STEAM EXPENSES	502000: Steam Expenses		159,972
4	OMP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		62,003
5	OMP506: 508 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		148,074
6	OMP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		12,966
7	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		11,116
8	OMP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		50,926
9	OMP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		43,665
10	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		13,675
11	OMP535: 535 OPERATION SUPVSN & ENGINEERING	535000: Operating Supervision & Engin		0
12	OMP539: 539 MISC HYDRAULIC POWER GEN EXP	539000: Misc Hydro Power Generation		(16)
13	OMP544: 544 MAINT OF ELECTRIC PLANT	544000: Maint Of Electric Plt		12
14	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		41,172
15	OMP548: 548 PROCESS CONTROL COSTS	548000: Generation Expenses		44,949
16	OMP549: 549 MISC OTH PWR GENERATING EXP	549000: Misc Oth Pwr Generation Exps		37,432
17	OMP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		4,174
18	OMP552: 552 OTH PWR MAINT-MAINT OF STRUCTURES	552000: Maintenance Of Structures		345
19	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553000: Maint-Gener & Elec Equipment		49,932
20	OMP554: 554 OTH PWR MAINT- MAINT MISC OTH PWR GEN PLT	554000: Maint-Misc Other Pwr Gen Plt		692
21		Subtotal PRODUCTION EXPENSES		793,564
22	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	11,798
23	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	14,608
24	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	4
25	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	4
26	OMT562: 562 STATION EXPENSE	562000: Station Expenses	TH	4,295
27	OMT562: 562 STATION EXPENSE	562000: Station Expenses	TL	5,228
28	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	140
29	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	174
30	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	86
31	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TL	107
32	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	30,807
33	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	38,188
34	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	23,406
35	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	28,894
36	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	26
37	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	32
38		Subtotal TRANSMISSION EXPENSES		157,738
39	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		109,328
40	OMD581: 581 LOAD DISPATCHING	581000: Load Dispatching		30,103
41	OMD582: 582 STATION EXPENSES	582000: Station Expenses		22,669
42	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	26,353
43	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	4,249
44	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	4,191
45	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D1	6,693
46	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D2	3,204
47	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	DV	3,345
48	OMD585: 585 STREET LIGHT AND SIGNAL SYSTEMS	585000: Street Light & Signal System		6,961
49	OMD588: 588 METER EXPENSES	586000: Meter Expenses		32,416
50	OMD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		18,602
51	OMD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		44,221
52	OMD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		71,752
53	OMD591: 591 MAINTENANCE OF STRUCTURES	591000: Maintenance Of Structures		449
54	OMD592: 592 MAINTENANCE OF STATION EQUIPMENT	592000: Maint. Of Station Equipment		38,481
55	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D1	100,218
56	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D2	16,160
57	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	DV	15,939
58	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D1	8,289
59	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D2	3,968
60	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	DV	4,142
61	OMD595: 595 MAINTENANCE OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		947
62	OMD596R: 596 MNT OF ST LIGHT & SIGNAL SYS -RDWY	596000: Maint. St. Lght. & Sig. Syst.		6,707
63	OMD597: 597 MAINTENANCE OF METERS	597000: Maintenance Of Meters		5,202
64	OMD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		9,297
65		Subtotal DISTRIBUTION EXPENSES		593,888
66	OMCA901: 901 SUPERVISION	901000: Supervision		6,497
67	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		22,925
68	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records		55,848
69	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense		4,713
70	OMCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		3
71		Subtotal CUSTOMER ACCOUNTING EXPENSES		89,986
72	OMCS907: 907 SUPERVISION	907000: Supervision		16,740
73	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		55,226
74	OMCS909: 909 INFORM & INSTR ADVTSGN EXP	909000: Information & Instruct Adv Ex		4,262

Entergy Texas, Inc.
 Cost of Service
 AJ20A Direct Payroll
 Electric
 For the Test Year Ended December 31, 2021

This adjustment reflects the changes in direct O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
75	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser & Information Ex		32,212
76		Subtotal CUSTOMER SERVICES EXPENSES		108,441
77	OMS911: 911 SUPERVISION	911000: Supervision		(8)
78	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.		17,883
79		Subtotal SALES EXPENSES		17,878
80	OMAG920: 920 SALARIES	920000: Adm & General Salaries		161,770
81	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		218,917
82	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense		8,828
83	OMAG928PD: 928 REGULATORY COMMISSION EXP - PROD DEMAND	928000: Regulatory Commission Expense		1,050
84	OMAG928T: 928 REGULATORY COMMISSION EXP - TRANSMISSION	928000: Regulatory Commission Expense		795
85	OMAG928D: 928 REGULATORY COMMISSION EXP - DISTRIBUTION	928000: Regulatory Commission Expense		560
86	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		-
87	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		21,656
88		Subtotal ADMINISTRATIVE & GENERAL EXPENSES		413,576
89	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		175,271
90		Subtotal 408.110 EMPLOYMENT TAXES		175,271
		Total Direct Payroll Adjustment⁽¹⁾		2,350,342

Notes:

⁽¹⁾ Reference WP/P AJ20A.3

Entergy Texas, Inc.
Cost of Service
AJ20A Direct Payroll
Electric
For The Test Year End December 31,2021

This adjustment reflects the changes in direct O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Description	Labor Adjustment due to Wage Change	Labor Adjustment due to Increase/(Decrease) in employees	Total Labor Adjustment Increase/(Decrease) ⁽¹⁾
Other O&M Expense	1,312,748	643,405	1,956,154
Benefits Expense	64,325	154,592	218,917
Total O&M	1,377,073	797,997	2,175,070
Payroll Taxes			
FICA	100,425	49,221	149,646
FUTA	7,876	3,860	11,737
SUTA	9,321	4,568	13,889
Total Payroll Taxes	117,622	57,649	175,271
Total Payroll Direct Adjustment	1,494,695	855,646	2,350,342

Notes:

⁽¹⁾ Reference WP/P AJ 22A.4 - AJ 22A.6

Entergy Texas, Inc.
Cost of Service
AJ20A Direct Payroll
Electric
For The Test Year End December 31,2021

This adjustment reflects the changes in direct O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

<u>Account</u>	<u>Direct Payroll</u>	<u>Percent</u>	<u>Wage Increase</u>	<u>Payroll Increase/ (Decrease)</u>	<u>Total Adjustment</u>
500000	2,391,010	5.84%	76,673	37,579	114,252
501100	4,668	0.01%	150	73	223
502000	3,347,804	8.18%	107,355	52,617	159,972
505000	1,297,571	3.17%	41,609	20,394	62,003
506000	3,056,965	7.47%	98,028	48,046	146,074
510000	271,353	0.66%	8,702	4,265	12,966
511000	232,627	0.57%	7,460	3,656	11,116
512000	1,065,745	2.60%	34,175	16,750	50,926
513000	913,791	2.23%	29,303	14,362	43,665
514000	286,178	0.70%	9,177	4,498	13,675
535000	1	0.00%	0	0	0
539000	(329)	0.00%	(11)	(5)	(16)
544000	252	0.00%	8	4	12
546000	861,626	2.10%	27,630	13,542	41,172
548000	940,676	2.30%	30,165	14,784	44,949
549000	783,366	1.91%	25,120	12,312	37,432
551000	87,349	0.21%	2,801	1,373	4,174
552000	7,218	0.02%	231	113	345
553000	1,044,950	2.55%	33,509	16,423	49,932
554000	14,483	0.04%	464	228	692
Production	16,607,305	40.57%	532,550	261,014	793,564
560000	552,602	1.35%	17,720	8,685	26,406
561200	165	0.00%	5	3	8
562000	198,051	0.48%	6,351	3,113	9,464
563000	6,586	0.02%	211	104	315
566000	4,033	0.01%	129	63	193
568000	1,443,888	3.53%	46,301	22,693	68,995
570000	1,094,503	2.67%	35,098	17,202	52,300
573000	1,226	0.00%	39	19	59
Transmission	3,301,054	8.06%	105,856	51,882	157,738
580000	2,287,966	5.59%	73,369	35,960	109,328
581000	629,988	1.54%	20,202	9,901	30,103
582000	474,405	1.16%	15,213	7,456	22,669
583000	728,143	1.78%	23,350	11,444	34,794
584000	277,109	0.68%	8,886	4,355	13,241

Entergy Texas, Inc.
Cost of Service
AJ20A Direct Payroll
Electric
For The Test Year End December 31,2021

This adjustment reflects the changes in direct O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

<u>Account</u>	<u>Direct Payroll</u>	<u>Percent</u>	<u>Wage Increase</u>	<u>Payroll Increase/ (Decrease)</u>	<u>Total Adjustment</u>
500000	2,391,010	5.84%	76,673	37,579	114,252
585000	145,682	0.36%	4,672	2,290	6,961
586000	678,391	1.66%	21,754	10,662	32,416
587000	389,295	0.95%	12,484	6,118	18,602
588000	925,440	2.26%	29,676	14,545	44,221
590000	1,501,600	3.67%	48,152	23,600	71,752
591000	9,394	0.02%	301	148	449
592000	805,304	1.97%	25,824	12,657	38,481
593000	2,769,080	6.76%	88,797	43,521	132,318
594000	343,177	0.84%	11,005	5,394	16,398
595000	19,820	0.05%	636	312	947
596000	140,363	0.34%	4,501	2,206	6,707
597000	108,868	0.27%	3,491	1,711	5,202
598000	194,559	0.48%	6,239	3,058	9,297
Distribution	<u>12,428,584</u>	<u>30.36%</u>	<u>398,550</u>	<u>195,338</u>	<u>593,888</u>
901000	135,968	0.33%	4,360	2,137	6,497
902000	479,761	1.17%	15,385	7,540	22,925
903001	1,168,760	2.85%	37,479	18,369	55,848
903002	98,637	0.24%	3,163	1,550	4,713
905000	63	0.00%	2	1	3
Customer Accounting	<u>1,883,189</u>	<u>4.60%</u>	<u>60,389</u>	<u>29,598</u>	<u>89,986</u>
907000	350,333	0.86%	11,234	5,506	16,740
908000	1,155,752	2.82%	37,062	18,165	55,226
909000	89,191	0.22%	2,860	1,402	4,262
910000	674,120	1.65%	21,617	10,595	32,212
Customer Service	<u>2,269,396</u>	<u>5.54%</u>	<u>72,773</u>	<u>35,668</u>	<u>108,441</u>
911000	(115)	0.00%	(4)	(2)	(6)
912000	374,254	0.91%	12,001	5,882	17,883
Sales	<u>374,138</u>	<u>0.91%</u>	<u>11,998</u>	<u>5,880</u>	<u>17,878</u>
920000	3,385,431	8.27%	108,561	53,208	161,770
928000	235,083	0.57%	7,538	3,695	11,233
935000	453,215	1.11%	14,533	7,123	21,656
Admin & General	<u>4,073,729</u>	<u>9.95%</u>	<u>130,633</u>	<u>64,026</u>	<u>194,659</u>

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

WP/P AJ20A.5

Entergy Texas, Inc.
Cost of Service
AJ20A Direct Payroll
Electric
For The Test Year End December 31,2021

This adjustment reflects the changes in direct O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

<u>Account</u>	<u>Direct Payroll</u>	<u>Percent</u>	<u>Wage Increase</u>	<u>Payroll Increase/ (Decrease)</u>	<u>Total Adjustment</u>
500000	2,391,010	5.84%	76,673	37,579	114,252
Total O&M Payroll	40,937,396	100.00%	1,312,748	643,405	1,956,154
408110			117,622	57,649	175,271
926000			64,325	154,592	218,917
Total Payroll Direct Adjustment			1,494,695	⁽¹⁾ 855,646	⁽²⁾ 2,350,342

Notes:

⁽¹⁾ Reference WP/P AJ20A.7

⁽²⁾ Reference WP/P AJ20A.8

Entergy Texas, Inc.
Cost of Service
AJ20A Direct Payroll
Electric
For the Test Year Ended December 31, 2021

This adjustment reflects the changes in direct O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Description	Amount
1	Wage Increases	
2	O&M Payroll	40,937,396
3	O&M Payroll (Decrease) Increase	643,405
4	Adjusted O&M Payroll	<u>41,580,801</u>
5		
6	Bargaining Unit Payroll	
7	Bargaining Unit % of Payroll	45.93%
8	Bargaining Unit Payroll	19,097,047
9	Test Year Wage Increase %	0.46%
10	Test Year Wage Increase	88,129
11	Post Test Year Wage Increase %	2.00%
12	Post Test Year Wage Increase	381,941
13	Total Adjusted Bargaining Unit Payroll	<u>19,567,116</u>
14		
15	Non-Bargaining Unit Payroll	
16	Non-Bargaining Unit % of Payroll	54.07%
17	Non-Bargaining Unit Payroll	22,483,754
18	Test Year Wage Increase %	0.75%
19	Test Year Wage Increase	168,166
20	Post Test Year Wage Increase %	3.00%
21	Post Test Year Wage Increase	674,513
22	Total Adjusted Non-Bargaining Unit Payroll	<u>23,326,433</u>
23		
24	Total Payroll	<u>42,893,550</u>
25		
26	O&M Wage Increases	<u>1,312,748</u>
27		
28	Other Payroll-related Expenses	
29	Savings Plan %	4.90% 64,325
30	FICA %	7.65% 100,425
31	FUTA %	0.60% 7,876
32	SUTA %	0.71% 9,321
33	Total Other Payroll-related Expenses	<u>181,947</u>
34		
35	Total Wage Increases and Other Related Expenses	<u><u>1,494,695</u></u>

Entergy Texas, Inc.
Cost of Service
AJ20A Direct Payroll
Electric

For the Test Year Ended December 31, 2021

This adjustment reflects the changes in direct O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Month	Employees	Change in Employees	Months Employed	Effective Number of Employees
1	Dec-20	657			
2	Jan-21	653	(4)	0.5	
3	Feb-21	646	(7)	1.5	(1)
4	Mar-21	651	5	2.5	1
5	Apr-21	650	(1)	3.5	
6	May-21	648	(2)	4.5	(1)
7	Jun-21	648		5.5	
8	Jul-21	645	(3)	6.5	(2)
9	Aug-21	656	11	7.5	7
10	Sep-21	659	3	8.5	2
11	Oct-21	656	(3)	9.5	(2)
12	Nov-21	669	13	10.5	11
13	Dec-21	669		11.5	
14					
15	Effective (Decrease) Increase in Employees				15
16					
17	Average Annual Salary				86,466
18					
19	Payroll (Decrease) Increase				1,296,983
20	Total O&M % of Payroll				49.61%
21					
22					
23	Other Payroll-related Expenses				
24	Benefits %	24.03%			154,592
25	FICA %	7.65%			49,221
26	FUTA %	0.60%			3,860
27	SUTA %	0.71%			4,568
28	Total Payroll-related Expenses (Decrease) Increase				212,241
29					
30	Total Labor and Other Related Expenses (Decrease) Increase				855,646

Entergy Texas, Inc.
 Cost of Service
 AJ20B Affiliate Payroll
 Electric

For the Test Year Ended December 31, 2021

This adjustment reflects the changes in Affiliate O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Line Item	Account and Description	FN	Amount
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		64,135
2	OMP502: 502 STEAM EXPENSES	502000: Steam Expenses		4,830
3	OMP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		8,941
4	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		37,645
5	OMP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		9,737
6	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		1,825
7	OMP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		11,405
8	OMP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		3,159
9	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		13,889
10	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		606
11	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps		2,790
12	OMP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		940
13	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553000: Maint-Gener & Elec Equipment		82
14	OMP556: 556 LOAD DISPATCHING	556000: System Control & Load Disp.		28,421
15	OMP557O: 557 OTHER	557000: Other Expenses		413
16		Subtotal PRODUCTION EXPENSES		184,600
17	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	15,414
18	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	19,088
19	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	29,636
20	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	36,585
21	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TH	727
22	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TL	897
23	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TH	5,223
24	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TL	6,448
25	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	37
26	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	47
27	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	4,788
28	OMT566: 566 MISC TRANSMISSION EXPENSE	568000: Misc. Transmission Expenses	TL	5,929
29	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	12,211
30	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	15,138
31	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TH	1,016
32	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TL	1,254
33	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	54
34	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	68
35	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	14
36	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	17
37		Subtotal TRANSMISSION EXPENSES		154,584
38	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		34,417
39	OMD581: 581 LOAD DISPATCHING	581000: Load Dispatching		102
40	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	9
41	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	1
42	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	1
43	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D1	1,055
44	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D2	505
45	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	DV	527
46	OMD588: 586 METER EXPENSES	586000: Meter Expenses		238
47	OMD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		8
48	OMD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		16,737
49	OMD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		2,253
50	OMD592: 592 MAINTENANCE OF STATION EQUIPMENT	592000: Maint. Of Station Equipment		1,298
51	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D1	4,885
52	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D2	788
53	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	DV	777
54	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D1	6
55	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D2	3
56	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	DV	3
57	OMD595: 595 MAINTENANCE OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		8
58	OMD596R: 596 MNT OF ST LIGHT & SIGNAL SYS -RDWY	596000: Maint. St. Lght. & Sig. Syst.		300
59	OMD597: 597 MAINTENANCE OF METERS	597000: Maintenance Of Meters		21
60	OMD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		1,131
61		Subtotal DISTRIBUTION EXPENSES		65,071
62	OMCA901: 901 SUPERVISION	901000: Supervision		2,808
63	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		3,358
64	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records		30,889
65	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense		24,447
66	OMCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		483
67		Subtotal CUSTOMER ACCOUNTING EXPENSES		61,963
68	OMCS907: 907 SUPERVISION	907000: Supervision		2,973
69	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		2,243
70	OMCS909: 909 INFORM & INSTR ADVT SNG EXP	909000: Information & Instruct Adv Ex		2,243
71	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser & Information Ex		2,283
72		Subtotal CUSTOMER SERVICES EXPENSES		9,743
73	OMS911: 911 SUPERVISION	911000: Supervision		3

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

Entergy Texas, Inc.
 Cost of Service
 AJ20B Affiliate Payroll
 Electric
 For the Test Year Ended December 31, 2021

This adjustment reflects the changes in Affiliate O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
74	OMS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses		1,521
75		Subtotal SALES EXPENSES		1,525
76	OMAG920: 920 SALARIES	920000: Adm & General Salaries		778,620
77	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		0
78	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense		5,334
79	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense		8,184
80	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		27,706
81	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense		2,874
82	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense		8,458
83	OMAG928PD: 928 REGULATORY COMMISSION EXP - PROD DEMAND	928000: Regulatory Commission Expense		1,907
84	OMAG928PL: 928 REGULATORY COMMISSION EXP - PRODUCTION LABOR	928000: Regulatory Commission Expense		(46)
85	OMAG928T: 928 REGULATORY COMMISSION EXP - TRANSMISSION	928000: Regulatory Commission Expense		1,803
86	OMAG928PE: 928 REGULATORY COMMISSION EXP - ENERGY GENERAL	928000: Regulatory Commission Expense		53
87	OMAG928D: 928 REGULATORY COMMISSION EXP - DISTRIBUTION	928000: Regulatory Commission Expense		(219)
88	OMAG9301CS: 930.1 GENERAL ADVT SNG EXP	930100: General Advertising Expenses		2
89	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		5,183
90	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		5,081
91		Subtotal ADMINISTRATIVE & GENERAL EXPENSES		844,901
92	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		121,849
93		Subtotal 408.110 EMPLOYMENT TAXES		121,849
		Total Affiliate Payroll Adjustment ⁽¹⁾		1,444,234

Notes:

⁽¹⁾ Reference WP/P AJ 20B.3

Entergy Texas, Inc.
 Cost of Service
 AJ20B Affiliate Payroll
 Electric
 For The Test Year End December 31,2021

This adjustment reflects the changes in Affiliate O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Description	Labor Adjustment due to Wage Change	Labor Adjustment due to Increase/(Decrease) in employees	Total Labor Adjustment Increase/(Decrease) ⁽¹⁾
Other O&M Expense	1,524,038	(222,229)	1,301,810
Benefits Expense	74,678	(54,103)	20,575
Total O&M	1,598,716	(276,331)	1,322,385
Payroll Taxes			
FICA	116,589	(17,000)	99,588
FUTA	9,144	(1,333)	7,811
SUTA	16,917	(2,467)	14,450
Total Payroll Taxes	142,650	(20,801)	121,849
Total Payroll Affiliate Adjustment	1,741,366	(297,132)	1,444,234

Notes:

⁽¹⁾ Reference WP/P AJ 22B.4 - AJ 22B.6

Entergy Texas, Inc.
 Cost of Service
 AJ20B Affiliate Payroll
 Electric
 For The Test Year End December 31,2021

This adjustment reflects the changes in Affiliate O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Account	Affiliate Payroll	Percent	Wage Increase	Payroll Increase/ (Decrease)	Total Adjustment
500000	2,041,550	4.93%	75,084	(10,948)	64,136
501301	-	0.00%	-	-	-
502000	153,759	0.37%	5,655	(825)	4,830
505000	220,954	0.53%	8,126	(1,185)	6,941
506000	1,198,322	2.89%	44,072	(6,426)	37,645
510000	309,935	0.75%	11,399	(1,662)	9,737
511000	58,094	0.14%	2,137	(312)	1,825
512000	363,047	0.88%	13,352	(1,947)	11,405
513000	100,563	0.24%	3,698	(539)	3,159
514000	435,749	1.05%	16,026	(2,337)	13,689
535000	-	0.00%	-	-	-
544000	-	0.00%	-	-	-
546000	19,296	0.05%	710	(103)	606
549000	88,816	0.21%	3,266	(476)	2,790
551000	29,913	0.07%	1,100	(160)	940
553000	1,983	0.00%	73	(11)	62
556000	841,015	2.03%	30,931	(4,510)	26,421
557000	13,154	0.03%	484	(71)	413
Production	5,876,150	14.18%	216,112	(31,513)	184,600
560000	1,098,182	2.65%	40,389	(5,889)	34,499
561100	-	0.00%	-	-	-
561200	2,107,933	5.09%	77,525	(11,304)	66,221
561300	51,697	0.12%	1,901	(277)	1,624
561500	371,520	0.90%	13,664	(1,992)	11,671
561600	-	0.00%	-	-	-
562000	-	0.00%	-	-	-
563000	2,671	0.01%	98	(14)	84
566000	341,139	0.82%	12,546	(1,829)	10,717
568000	870,501	2.10%	32,015	(4,668)	27,347
569000	72,236	0.17%	2,657	(387)	2,269
570000	3,828	0.01%	141	(21)	120
571000	-	0.00%	-	-	-
573000	980	0.00%	36	(5)	31
Transmission	4,920,686	11.87%	180,972	(26,389)	154,584
580000	1,095,554	2.64%	40,292	(5,875)	34,417
581000	3,236	0.01%	119	(17)	102
582000	-	0.00%	-	-	-
583000	364	0.00%	13	(2)	11
584000	66,469	0.16%	2,445	(356)	2,088
585000	-	0.00%	-	-	-
586000	7,580	0.02%	279	(41)	238
587000	185	0.00%	7	(1)	6
588000	532,783	1.29%	19,595	(2,857)	16,737
590000	71,722	0.17%	2,638	(385)	2,253
591000	-	0.00%	-	-	-
592000	41,321	0.10%	1,520	(222)	1,298
593000	205,293	0.50%	7,550	(1,101)	6,449
594000	352	0.00%	13	(2)	11
595000	240	0.00%	9	(1)	8
596000	9,559	0.02%	352	(51)	300
597000	671	0.00%	25	(4)	21
598000	35,991	0.09%	1,324	(193)	1,131
Distribution	2,071,323	5.00%	76,179	(11,108)	65,071
901000	89,322	0.22%	3,285	(479)	2,806
902000	106,889	0.26%	3,931	(573)	3,358
903001	982,628	2.37%	36,139	(5,270)	30,869
903002	778,201	1.88%	28,621	(4,173)	24,447

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

WP/P AJ20B.4

Entergy Texas, Inc.
Cost of Service
AJ20B Affiliate Payroll
Electric
For The Test Year End December 31,2021

This adjustment reflects the changes in Affiliate O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Account	Affiliate Payroll	Percent	Wage Increase	Payroll Increase/ (Decrease)	Total Adjustment
500000	2,041,550	4.93%	75,084	(10,948)	64,135
905000	15,369	0.04%	565	(82)	483
Customer Accounting	1,972,409	4.76%	72,541	(10,578)	61,963
907000	94,624	0.23%	3,480	(507)	2,973
908000	71,385	0.17%	2,625	(383)	2,243
909000	71,410	0.17%	2,626	(383)	2,243
910000	72,668	0.18%	2,673	(390)	2,283
Customer Service	310,087	0.75%	11,404	(1,663)	9,741
911000	106	0.00%	4	(1)	3
916000	48,427	0.12%	1,781	(260)	1,521
Sales	48,533	0.12%	1,785	(260)	1,525
920000	24,784,914	59.81%	911,536	(132,916)	778,620
921000	-	0.00%	-	-	-
923000	15	0.00%	1	(0)	0
924000	169,794	0.41%	6,245	(911)	5,334
925000	259,891	0.63%	9,558	(1,394)	8,164
926000	226,974	0.55%	8,348	(1,217)	7,130
928000	472,067	1.14%	17,362	(2,532)	14,830
930100	61	0.00%	2	(0)	2
930200	164,343	0.40%	6,044	(881)	5,163
935000	161,747	0.39%	5,949	(867)	5,081
Admin & General	26,239,806	63.32%	965,044	(140,719)	824,326
Total O&M Payroll	41,438,993	100.00%	1,524,038	(222,229)	1,301,810
408110			142,650	(20,801)	121,849
926000			74,678	(54,103)	20,575
Total Payroll Affiliate Adjustment			1,741,366	(297,132)	1,444,234

Notes:

⁽¹⁾Reference WP/P AJ20A.7

⁽²⁾Reference WP/P AJ20A.8

Entergy Texas, Inc.
Cost of Service
AJ20B Affiliate Payroll
Electric
For the Test Year Ended December 31, 2021

This adjustment reflects the changes in Affiliate O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Description	Amount
1	Wage Increases	
2	O&M Payroll	41,438,993
3	Total O&M (Decrease) Increase	(222,229)
4	Adjusted O&M Payroll	<u>41,216,765</u>
5		
6	Bargaining Unit Payroll	
7	Bargaining Unit % of Payroll	3.91%
8	Bargaining Unit Payroll	1,612,447
9	Test Year Wage Increase %	0.46%
10	Test Year Wage Increase	7,441
11	Post Test Year Wage Increase %	2.00%
12	Post Test Year Wage Increase	32,249
13	Total Adjusted Bargaining Unit Payroll	<u>1,652,137</u>
14		
15	Non-Bargaining Unit Payroll	
16	Non-Bargaining Unit % of Payroll	96.09%
17	Non-Bargaining Unit Payroll	39,604,318
18	Test Year Wage Increase %	0.75%
19	Test Year Wage Increase	296,219
20	Post Test Year Wage Increase %	3.00%
21	Post Test Year Wage Increase	1,188,130
22	Total Adjusted Non-Bargaining Unit Payroll	<u>41,088,666</u>
23		
24	Total Payroll	<u>42,740,803</u>
25		
26	Net O&M Wage Increases	<u>1,524,038</u>
27		
28	Other Payroll-related Expenses	
33	Savings Plan	4.90% 74,678
34	FICA	7.65% 116,589
35	FUTA	0.60% 9,144
36	SUTA	1.11% 16,917
37	Total Other Payroll-related Expenses	<u>217,328</u>
38		
39	Total Wage Increases and Other Related Expenses	<u><u>1,741,366</u></u>

Entergy Texas, Inc.
Cost of Service
AJ20B Affiliate Payroll
Electric

For The Test Year End December 31,2021

This adjustment reflects the changes in Affiliate O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Month	Employees	Change in Employees	Months Employed	Effective Number of Employees
1	Dec-20	3,851			
2	Jan-21	3,831	(20)	0.5	(1)
3	Feb-21	3,821	(10)	1.5	(1)
4	Mar-21	3,818	(3)	2.5	(1)
5	Apr-21	3,817	(1)	3.5	-
6	May-21	3,837	20	4.5	8
7	Jun-21	3,845	8	5.5	4
8	Jul-21	3,828	(17)	6.5	(9)
9	Aug-21	3,838	10	7.5	6
10	Sep-21	3,821	(17)	8.5	(12)
11	Oct-21	3,801	(20)	9.5	(16)
12	Nov-21	3,811	10	10.5	9
13	Dec-21	3,792	(19)	11.5	(18)
14					
15	Effective (Decrease) Increase in Employees				(31)
16					
17	Average Annual Salary				108,684
18					
19	Payroll (Decrease) Increase				(3,369,207)
20	Percentage to ETI				11.11%
21	Total ETI				(374,276)
22	Total O&M % of Payroll				59.38%
23			O&M Payroll (Decrease) Increase		(222,229)
24					
25	Other Payroll-related Expenses				
26	Benefits	24.35%			(54,103)
27	FICA	7.65%			(17,000)
28	FUTA	0.60%			(1,333)
29	SUTA	1.11%			(2,467)
30			Total Payroll-related Expenses (Decrease) Increase		(74,903)
31					
32			Total Labor and Other Related Expenses (Decrease) Increase		(297,132)

Entergy Texas, Inc.
 Cost of Service
 AJ21 REC Expense
 Electric
 For the Test Year Ended December 31, 2021

Adjustment to include incremental Renewable Energy Credit (REC) Expense for the 2021 compliance year.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMP555IOD: 555 INELIGIBLE - OTHER DEMAND	555002: System Purchases From Others	1,248,876
2		Subtotal OPERATING EXPENSES	1,248,876

Notes:

⁽¹⁾ Reference WP/P AJ 21.2

Entergy Texas, Inc.
Cost of Service
AJ21 REC Expense
Electric
For the Test Year Ended December 31, 2021

Adjustment to include incremental Renewable Energy Credit (REC) Expense for the 2021 compliance year.

Line No.	Description	Amount
1	2021: RECs Purchased	872,161
2	2021: Per Unit Cost per REC	1.84
3	2021: Total REC Expense ^{(1) (2)}	<u>1,605,498</u>
4		
5	2022: RECs Purchased	967,022
6	2022: Per Unit Cost per REC	2.95
7	2022: Total REC Expense ^{(3) (4)}	<u>2,854,374</u>
8		
9	Total REC Expense Adjustment ⁽⁵⁾	<u><u>1,248,876</u></u>

Notes:

- ⁽¹⁾ Line 1 * Line 2
- ⁽²⁾ Purchased in 2021 for 2020 compliance year.
- ⁽³⁾ Line 5 * Line 6
- ⁽⁴⁾ Purchased in 2022 for 2021 compliance year.
- ⁽⁵⁾ Line 7 - Line 3

Entergy Texas, Inc.
Cost of Service
AJ22A Direct Incentive Compensation
Electric
For the Test Year Ended December 31, 2021

This adjustment removes ETI direct financially based incentive compensation.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(57,601)
2	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(70,203)
3	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(1,853)
4		Subtotal OPERATING EXPENSES	<u>(129,657)</u>

Notes:

⁽¹⁾ Reference WP/P AJ 22A.2

Entergy Texas, Inc.
Cost of Service
AJ22A Direct Incentive Compensation
Electric
For the Test Year Ended December 31, 2021

This adjustment removes ETI direct financially based incentive compensation.

Line No.	Description	Amount
1	Short Term Incentive Compensation	
2	Executive Annual Incentive Plan	98,118
3	Financially Based Disallowance %	0%
4	Total Adjustment for Executive Incentive Plan ⁽¹⁾	-
5		
6	Long Term Incentive Compensation	
7	926000: Equity Ownership Plan	(70,203)
8	920000: Long Term Incentive Plan	(57,601)
9	920000: Equity Awards Program	-
10	920000: Restricted Share Program	-
11	Total Adjustment for Long Term Incentive Plans ⁽²⁾	(127,803)
12		
13	Total Incentive Adjustment needed ⁽³⁾	(127,803)
14		
15	408110: FICA Adjustment ⁽⁴⁾	(1,853)
16		
17	Total Direct Incentive Compensation Adjustment ⁽⁵⁾	(129,657)

Notes:

⁽¹⁾ Line 2 * Line 3

⁽²⁾ Sum of Lines 7-10

⁽³⁾ Line 4 + Line 11

⁽⁴⁾ Line 13 * 1.45%

⁽⁵⁾ Line 13 + Line 15

Entergy Texas, Inc.
 Cost of Service
 AJ22B Affiliate Incentive Compensation
 Electric
 For the Test Year Ended December 31, 2021

This adjustment removes affiliate financially based incentive compensation.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		(8,780)
2	OMP502: 502 STEAM EXPENSES	502000: Steam Expenses		(28)
3	OMP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		(66)
4	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		(8,620)
5	OMP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		(2,172)
6	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		(25)
7	OMP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		(103)
8	OMP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		(3)
9	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		(1,709)
10	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		(136)
11	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps		(596)
12	OMP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		(85)
13	OMP556: 556 LOAD DISPATCHING	556000: System Control & Load Disp.		(6,402)
14	OMP557O: 557 OTHER	557000: Other Expenses		(112)
15	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	(3,773)
16	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	(4,671)
17	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	(7,036)
18	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	(8,686)
19	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TH	(206)
20	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TL	(254)
21	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TH	(1,409)
22	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TL	(1,739)
23	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	(49)
24	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	(61)
25	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	(1,172)
26	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TL	(1,451)
27	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	(2,332)
28	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	(2,890)
29	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TH	(284)
30	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TL	(351)
31	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	(2)
32	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	(3)
33	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	(3)
34	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	(4)
35	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		(8,057)
36	OMD581: 581 LOAD DISPATCHING	581000: Load Dispatching		(19)
37	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	(3)
38	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	(0)
39	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	(0)
40	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D1	(256)
41	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D2	(122)
42	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	DV	(128)
43	OMD586: 586 METER EXPENSES	586000: Meter Expenses		(50)
44	OMD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		(0)
45	OMD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		(4,451)
46	OMD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		(576)
47	OMD592: 592 MAINTENANCE OF STATION EQUIPMENT	592000: Maint. Of Station Equipment		(291)
48	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D1	(819)
49	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D2	(132)
50	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	DV	(130)
51	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D1	(0)
52	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D2	(0)

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

WP/P AJ 22B.1

Entergy Texas, Inc.
 Cost of Service
 AJ22B Affiliate Incentive Compensation
 Electric
 For the Test Year Ended December 31, 2021

This adjustment removes affiliate financially based incentive compensation.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
53	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	DV	(0)
54	OMD595: 595 MAINTENANCE OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		(0)
55	OMD596R: 596 MNT OF ST LIGHT & SIGNAL SYS -RDWY	596000: Maint. St. Lght. & Sig. Syst.		(77)
56	OMD597: 597 MAINTENANCE OF METERS	597000: Maintenance Of Meters		(5)
57	OMD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		(276)
58	OMCA901: 901 SUPERVISION	901000: Supervision		(682)
59	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		(958)
60	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records		(6,644)
61	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense		(5,079)
62	OMCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		(132)
63	OMCS907: 907 SUPERVISION	907000: Supervision		(740)
64	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		(470)
65	OMCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		(605)
66	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser & Information Ex		(607)
67	OMS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses		(447)
68	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(1,944,689)
69	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		(1)
70	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense		(1,444)
71	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense		(1,845)
72	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		(252,248)
73	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense		(720)
74	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense		(2,232)
75	OMAG928PD: 928 REGULATORY COMMISSION EXP - PROD DEMAND	928000: Regulatory Commission Expense		(511)
76	OMAG928PL: 928 REGULATORY COMMISSION EXP - PRODUCTION LABOR	928000: Regulatory Commission Expense		71
77	OMAG928T: 928 REGULATORY COMMISSION EXP - TRANSMISSION	928000: Regulatory Commission Expense		(490)
78	OMAG928PE: 928 REGULATORY COMMISSION EXP - ENERGY GENERAL	928000: Regulatory Commission Expense		(81)
79	OMAG928D: 928 REGULATORY COMMISSION EXP - DISTRIBUTION	928000: Regulatory Commission Expense		1,750
80	OMAG9301CS: 930.1 GENERAL ADVTSNG EXP	930100: General Advertising Expenses		(0)
81	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		(140)
82	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		(1,281)
83	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		(33,362)
84		Subtotal OPERATING EXPENSES		(2,334,196)

Notes:

⁽¹⁾ Reference WP/P AJ 22B.3

Entergy Texas, Inc.
Cost of Service
AJ22B Affiliate Incentive Compensation
Electric
For the Test Year Ended December 31, 2021

This adjustment removes affiliate financially based incentive compensation.

Line No.	Description	Amount
1	Short Term Incentive Compensation	
2	Executive Annual Incentive Plan	955,026
3	Financially Based Disallowance %	-26.91%
4	Total Adjustment for Executive Incentive Plan ⁽¹⁾	(256,998)
5		
6	Long Term Incentive Compensation	
7	926000: Equity Ownership Plan	(252,248)
8	920000: Long Term Incentive Plan	(1,578,428)
9	920000: Equity Awards Program	-
10	920000: Restricted Share Program	(213,161)
11	Total Adjustment for Long Term Incentive Plans ⁽²⁾	(2,043,837)
12		
13	Total Incentive Adjustment needed ⁽³⁾	(2,300,834)
14		
15	408110: FICA Adjustment ⁽⁴⁾	(33,362)
16		
17	Total Affiliate Incentive Compensation Adjustment ⁽⁵⁾	(2,334,196)

Notes:

- ⁽¹⁾ Line 2 * Line 3
- ⁽²⁾ Sum of Lines 7-10
- ⁽³⁾ Line 4 + Line 11
- ⁽⁴⁾ Line 13 * 1.45%
- ⁽⁵⁾ Line 13 + Line 15

Entergy Texas, Inc.
 Cost of Service
 AJ23 - Remove Securitized Storm Costs
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to remove the securitized storm costs per the financing order from Docket No. 52302 and reduce the Regulatory Assets to zero.

Line No.	Line Item	Account and Description	FN	Amount
1	PLP311: 311 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service		(2,327,995)
2	PLP312: 312 BOILER PLANT EQUIPMENT	1010AM: Electric Plant In Service		(157,676)
3	PLP314: 314 TURBO GENERATOR UNITS	1010AM: Electric Plant In Service		(903,973)
4	PLP315: 315 ACCESSORY ELECTRIC EQUIP	1010AM: Electric Plant In Service		(43,990)
5	PLP316: 316 MISC POWER PLANT EQUIP	1010AM: Electric Plant In Service		(2,799)
6	PLT352: 352 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service	TH	(101)
7	PLT352: 352 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service	TL	(87)
8	PLT353: 353 STATION EQUIPMENT	1010AM: Electric Plant In Service	TH	(305,456)
9	PLT353: 353 STATION EQUIPMENT	1010AM: Electric Plant In Service	TL	(494,577)
10	PLT353SU: 353 STATION EQUIPMENT - STEPUPS	1010AM: Electric Plant In Service	S	(24,840)
11	PLT355: 355 POLES & FIXTURES	1010AM: Electric Plant In Service	TH	(2,471,315)
12	PLT355: 355 POLES & FIXTURES	1010AM: Electric Plant In Service	TL	(4,599,310)
13	PLT356: 356 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service	TH	(1,591,203)
14	PLT356: 356 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service	TL	(2,511,111)
15	PLD362: 362 STATION EQUIPMENT	1010AM: Electric Plant In Service		(99,654)
16	PLD364: 364 POLES, TOWERS, & FIXTURES	1010AM: Electric Plant In Service	D1	(27,868,447)
17	PLD364: 364 POLES, TOWERS, & FIXTURES	1010AM: Electric Plant In Service	D2	(7,126,874)
18	PLD365: 365 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service	D1	(31,604,850)
19	PLD365: 365 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service	D2	(2,826,947)
20	PLD366: 366 UNDERGROUND CONDUIT	1010AM: Electric Plant In Service	D1	(1,566,032)
21	PLD366: 366 UNDERGROUND CONDUIT	1010AM: Electric Plant In Service	D2	(1,929,112)
22	PLD367: 367 UNDERGROUND CONDUCT & DEVICES	1010AM: Electric Plant In Service	D1	(4,233,306)
23	PLD367: 367 UNDERGROUND CONDUCT & DEVICES	1010AM: Electric Plant In Service	D2	(1,253,500)
24	PLD368: 368 LINE TRANSFORMERS	1010AM: Electric Plant In Service		(40,621,219)
25	PLD3691: 369.1 OVERHEAD SERVICES	1010AM: Electric Plant In Service	DV	(5,709,401)
26	PLD3692: 369.2 UNDERGROUND SERVICES	1010AM: Electric Plant In Service	DV	(3,548,619)
27	PLD370: 370 METERS	1010AM: Electric Plant In Service		(2,163,434)
28	PLD371O: 371 INSTALL ON CUST PREMISES - OTHER	1010AM: Electric Plant In Service		(2,167,957)
29	PLD3731R: 373.1 ST LIGHT & SIGNAL SYS - ROADWAY	1010AM: Electric Plant In Service		(3,140,965)
30	PLD370AMI: 370 METERS - AMI SMART METERING	1010AM: Electric Plant In Service		(2,087,956)
31			Subtotal PLANT IN SERVICE	(153,382,709)
32	ADP311: 311 STRUCTURES & IMPROVEMENTS	108220: Rwip - Removal Cost	TH	(170,647)
33	ADP312: 312 BOILER PLANT EQUIPMENT	108220: Rwip - Removal Cost	TH	(7,994)
34	ADP314: 314 TURBO GENERATOR UNITS	108220: Rwip - Removal Cost	TH	(57,285)
35	ADP315: 315 ACCESSORY ELECTRIC EQUIP	108220: Rwip - Removal Cost	TH	(12,842)
36	ADT352: 352 STRUCTURES & IMPROVEMENTS	108220: Rwip - Removal Cost	TH	(4)
37	ADT352: 352 STRUCTURES & IMPROVEMENTS	108220: Rwip - Removal Cost	TL	(4)
38	ADT353: 353 STATION EQUIPMENT	108220: Rwip - Removal Cost	TH	(1,522)
39	ADT353: 353 STATION EQUIPMENT	108220: Rwip - Removal Cost	TL	(2,464)
40	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	108220: Rwip - Removal Cost	S	(124)
41	ADT355: 355 POLES & FIXTURES	108220: Rwip - Removal Cost	TH	(69,228)
42	ADT355: 355 POLES & FIXTURES	108220: Rwip - Removal Cost	TL	(128,838)
43	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108220: Rwip - Removal Cost	TH	(134,840)
44	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108220: Rwip - Removal Cost	TL	(212,794)
45	ADD362: 362 STATION EQUIPMENT	108220: Rwip - Removal Cost	TH	(184)
46	ADD364: 364 POLES, TOWERS, & FIXTURES	108220: Rwip - Removal Cost	D1	(7,468,028)
47	ADD364: 364 POLES, TOWERS, & FIXTURES	108220: Rwip - Removal Cost	D2	(1,909,819)
48	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108220: Rwip - Removal Cost	D1	(7,518,469)
49	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108220: Rwip - Removal Cost	D2	(672,502)
50	ADD366: 366 UNDERGROUND CONDUIT	108220: Rwip - Removal Cost	D1	(6,987)
51	ADD366: 366 UNDERGROUND CONDUIT	108220: Rwip - Removal Cost	D2	(8,607)
52	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108220: Rwip - Removal Cost	D1	(119,508)
53	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108220: Rwip - Removal Cost	D2	(35,387)
54	ADD368: 368 LINE TRANSFORMERS	108220: Rwip - Removal Cost	TH	(18,831,929)

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

WP/P AJ23.1

Entergy Texas, Inc.
 Cost of Service
 AJ23 - Remove Securitized Storm Costs
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to remove the securitized storm costs per the financing order from Docket No. 52302 and reduce the Regulatory Assets to zero.

Line No.	Line Item	Account and Description	FN	Amount
55	ADD3691: 369.1 OVERHEAD SERVICES	108220: Rwp - Removal Cost	TH	(723,036)
56	ADD3692: 369.2 UNDERGROUND SERVICES	108220: Rwp - Removal Cost	TH	(157,282)
57	ADD370: 370 METERS	108220: Rwp - Removal Cost	TH	(30,641)
58	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	108220: Rwp - Removal Cost	TH	(62,690)
59	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	108220: Rwp - Removal Cost	TH	(5,640,878)
60	ADD370AMI: 370 METERS - AMI SMART METERING	108220: Rwp - Removal Cost	TH	(14,623)
61		Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION		<u>(43,999,155)</u>
62	PIR228: 228 PROPERTY INSURANCE RESERVE	228100: Accum Prov For Prop Insurance		(45,488,004)
63		Subtotal PROPERTY INSURANCE RESERVE		<u>(45,488,004)</u>
64	1823LD: 182 REGULATORY ASSET - LAURA/DELTA STORM	1823LD: Reg Asset - Laura Delta Storm		(10,837,455)
65	182HAR: 182 REGULATORY ASSET - HARVEY STORM COSTS	1823TH: Reg Asset - Hurricane Harvey		(15,038,969)
66		Subtotal REGULATORY ASSETS AND LIABILITIES		<u>(25,876,424)</u>

Entergy Texas, Inc.
Cost of Service
AJ24 Distribution and Customer Service Contracts
Electric
For the Test Year Ended December 31, 2021

This adjustment is to include the increase in contract costs for vegetation management, distribution line maintenance and customer contact center expenses.

Line No.	Line Item	Account and Description	Amount
1	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines ⁽¹⁾	4,883,280
2	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines ⁽¹⁾	209,086
3	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records ⁽²⁾	2,490,311
4		Sub-Total OPERATING EXPENSES	<u>7,582,677</u>

Notes:

⁽¹⁾ Reference WP/P AJ 24.2

⁽²⁾ Reference WP/P AJ 24.5

Entergy Texas, Inc.
 Cost of Service
 AJ24 Distribution and Customer Service Contracts
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to include the increase in contract costs for vegetation management, distribution line maintenance and customer contact center expenses.

Line No.	Description	Amount
1	593000: Maintenance of Overhead Lines:	
2		
3	2021: Vegetation Management Expense	8,808,378
4	Vegetation Management Contract Rate Increase	54%
5	Total Vegetation Management Adjustment ⁽¹⁾	4,728,110
6		
7	Total Overhead Line Maintenance Adjustment ⁽²⁾	155,169
8		
9	Total 593000: Maintenance of Overhead Lines Adjustment ⁽³⁾	4,883,280
10		
11	594000: Maintenance of Underground Lines:	
12		
13	Total 594000: Maintenance of Underground Lines Adjustment ⁽⁴⁾	209,086
14		
15	Total Overhead and Underground Line Maintenance Expenses ⁽⁵⁾	5,092,366

Notes:

⁽¹⁾ Line 3 * Line 4

⁽²⁾ Reference WP/P AJ24.3, Line 13

⁽³⁾ Line 5 + Line 7

⁽⁴⁾ Reference WP/P AJ24.4, Line 13

⁽⁵⁾ Line 9 + Line 13

Entergy Texas, Inc.
Cost of Service
AJ24 Distribution and Customer Service Contracts
Electric
For the Test Year Ended December 31, 2021

This adjustment is to include the increase in contract costs for vegetation management, distribution line maintenance and customer contact center expenses.

Line No.	Description	Amount
1	593000: Maintenance of Overhead Lines	
2		
3	Vendor 1:	
4	Jan 2021 - Oct 2021 Overhead Line Maintenance Expense ⁽¹⁾	666,919
5	Overhead Line Maintenance Contract Rate Increase	10.0%
6	Total Overhead Line Maintenance Adjustment ⁽²⁾	<u>66,692</u>
7		
8	Vendor 2:	
9	Jan 2021 - Nov 2021 Overhead Line Maintenance Expense ⁽³⁾	447,799
10	Overhead Line Maintenance Contract Rate Increase	19.8%
11	Total Overhead Line Maintenance Adjustment ⁽⁴⁾	<u>88,478</u>
12		
13	Total 593000: Maintenance of Overhead Lines Adjustment ⁽⁵⁾	<u>155,169</u>

Notes:

⁽¹⁾ Adjusted expense for Jan 2021 - Oct 2021 due to implementation of rate increases beginning in Nov 2021.

⁽²⁾ Line 4 * Line 5

⁽³⁾ Adjusted expense for Jan 2021 - Nov 2021 due to implementation of rate increases beginning in Dec 2021.

⁽⁴⁾ Line 9 * Line 10

⁽⁵⁾ Line 6 + Line 11

Entergy Texas, Inc.
Cost of Service
AJ24 Distribution and Customer Service Contracts
Electric
For the Test Year Ended December 31, 2021

This adjustment is to include the increase in contract costs for vegetation management, distribution line maintenance and customer contact center expenses.

Line No.	Description	Amount
1	594000: Maintenance of Underground Lines	
2		
3	Vendor 1:	
4	Jan 2021 - Oct 2021 Underground Line Maintenance Expense ⁽¹⁾	11,711
5	Underground Line Maintenance Contract Rate Increase	10.0%
6	Total Underground Line Maintenance Adjustment ⁽²⁾	<u>1,171</u>
7		
8	Vendor 2:	
9	Jan 2021 - Nov 2021 Underground Line Maintenance Expense ⁽³⁾	443,653
10	Underground Line Maintenance Contract Rate Increase	46.9%
11	Total Underground Line Maintenance Adjustment ⁽⁴⁾	<u>207,915</u>
12		
13	Total 594000: Maintenance of Underground Lines Adjustment ⁽⁵⁾	<u>209,086</u>

Notes:

⁽¹⁾ Adjusted expense for Jan 2021 - Oct 2021 due to implementation of rate increases beginning in Nov 2021.

⁽²⁾ Line 4 + Line 5

⁽³⁾ Adjusted expense for Jan 2021 - Nov 2021 due to implementation of rate increases beginning in Dec 2021.

⁽⁴⁾ Line 9 + Line 10

⁽⁵⁾ Line 6 + Line 11

Entergy Texas, Inc.
Cost of Service
AJ24 Distribution and Customer Service Contracts
Electric
For the Test Year Ended December 31, 2021

This adjustment is to include the increase in contract costs for vegetation management, distribution line maintenance and customer contact center expenses.

Line No.	Line Item	Account and Description	Amount
1	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records	2,490,311
2		Sub-Total OPERATING EXPENSES	<u>2,490,311</u>

Entergy Texas, Inc.
 Cost of Service
 AJ25 Interruptible Credit
 Electric
 For the Test Year Ended December 31, 2021

This adjustment reallocates the Interruptible Credit from LIPS to all customer classes.

Line No.	Line Item	Account and Description	Cust Juris	Amount
1	OMP555IOD: 555 INELIGIBLE - OTHER DEMAND	555005: Co-Generation	IS	6,087,383
2	OMP555IOD: 555 INELIGIBLE - OTHER DEMAND	555005: Co-Generation	R1	(6,087,383)
3		Subtotal OPERATING EXPENSES		-

Entergy Texas, Inc.
 Cost of Service
 AJ26 Property Insurance Reserve
 Electric
 For the Test Year Ended December 31, 2021

To adjust the storm damage reserve accrual from the current authorized level to a requested level based upon the results of the Property Insurance Reserve study.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG924P: 924 PROPERTY INSURANCE PRODUCTION	924004: Prov. For Property Insurance	433,403
2	OMAG924H: 924 PROPERTY INSURANCE TRANSMISSION HIGH	924004: Prov. For Property Insurance	880,327
3	OMAG924D: 924 PROPERTY INSURANCE DISTRIBUTION	924004: Prov. For Property Insurance	4,699,270
4			<u>6,013,000</u>

Notes:

⁽¹⁾ Reference WP/P AJ26.2

Entergy Texas, Inc.
Cost of Service
AJ26 Property Insurance Reserve
Electric
For the Test Year Ended December 31, 2021

To adjust the storm damage reserve accrual from the current authorized level to a requested level based upon the results of the Property Insurance Reserve study.

Line No.	Account	Description	Amount
1		New Annual Accrual to Reserve	14,555,000
2		Less: Current Reserve Accrual	(8,542,000)
3	924004	Change in Annual Accrual to Reserve	6,013,000

Entergy Texas, Inc.
 Cost of Service
 AJ27 ETI PURA Sec. 39.4525
 Electric
 For the Test Year Ended December 31, 2021

This adjustment removes from Cost of Service amounts associated with ETI PURA Sec. 39.4525 - Hiring Assistance for Federal Proceedings.

Line No.	Line Item	Account and Description	Amount
1	182PURA: 182 REGULATORY ASSET - ETI PURA SEC 39.4525	18239T: ETI PURA Sec. 39.4525 costs ⁽¹⁾	(251,203)
2		Subtotal REGULATORY ASSETS AND LIABILITIES	(251,203)
3	OMAG928PL: 928 REGULATORY COMMISSION EXP - PRODUCTION LABOR	928000: Regulatory Commission Expense	(137,796)
4	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits	(35,982)
5	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	25,334
6		Subtotal OPERATING EXPENSES	(148,444)

Notes:

⁽¹⁾ Reference WP/P RB 13.1

Entergy Texas, Inc.
Cost of Service
AJ28 Prepaid Pension
Electric
For the Test Year Ended December 31, 2021

Adjustment to remove from Rate Base the CWIP-related portion of the Prepaid Pension Asset.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	PEN253012: 253012 UNFUNDED PENSION	253012: PensionLiab-Funded Status	(5,969,706)
2		Sub-Total UNFUNDED PENSION	(5,969,706)

Notes:

⁽¹⁾ Reference WP/P AJ28.2

Entergy Texas, Inc.
 Cost of Service
 AJ 28 Prepaid Pension
 Electric
 For the Test Year Ended December 31, 2021

Adjustment to remove from Rate Base the CWIP-related portion of the Prepaid Pension Asset.

Line No.	Description	Amount
1	Pension Costs	17,190,000
2	CWIP Percentage ⁽¹⁾	46.97%
3	Associated CWIP Amount ⁽²⁾	8,074,143
4	ADIT reduction ⁽³⁾	(1,695,570)
5	Net CWIP Related Portion of Prepaid Pension Asset ⁽⁴⁾	6,378,573
6	AFUDC Rate	6.41%
7	AFUDC on CWIP Portion of Pension Costs ⁽⁵⁾	408,867
8	Total Prepaid Pension Adjustment ⁽⁶⁾	(5,969,706)

Notes:

⁽¹⁾ Reference WP/P AJ18.2 Line 4. CWIP Allocator is 100% minus the O&M Allocator from AJ18.2

⁽²⁾ Line 1 * Line 2

⁽³⁾ Line 3 times (21)%

⁽⁴⁾ Line 3 plus Line 4

⁽⁵⁾ Line 5 times Line 6

⁽⁶⁾ Line 5 minus Line 7

Entergy Texas, Inc.
Cost of Service
AJ29 SGR & Big Cajun Expenses
Electric
For the Test Year Ended December 31, 2021

This adjustment is to reclass ETI's share of annual maintenance expenses associated with the Southern Gulf Railway (SGR) above the line and to reflect corrected test year amounts for Big Cajun.

Line No.	Line Item	Account and Description	Amount
1	FI151PE: 151 FUEL STOCK	151300: Fuel Stock - Coal	(75,377)
2		Subtotal FUEL INVENTORY	<u>(75,377)</u>
3	OMP501IE: 501 FUEL - INELIGIBLE	501301: Fuel - Coal	1,027,842
4	OMP501BR: 501 FUEL - IN BASE RATES	501000: Fuel	(80,552)
5	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses	473
6	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures	45,449
7	DXXO: DEPRECIATION EXPENSE	4030AM: Depreciation Expense	396
8	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	408142: Ad Valorem	2,962
9		Subtotal OPERATING EXPENSES	<u>996,570</u>

Entergy Texas, Inc.
 Cost of Service
 AJ30 Remove AMS Costs
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to eliminate AMS costs that are included in a separate rate rider.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	PLI303D: 303 DISTRIBUTION	1010AM: Electric Plant In Service ⁽²⁾		(30,751,422)
2	PLI303D: 303 DISTRIBUTION	106000: Completed Projects Unclassified ⁽²⁾		(23,367,388)
3	PLI303AGM: 303 A&G / MISC	106000: Completed Projects Unclassified ⁽²⁾		(481,377)
4	PLI303L: 303 A&G / MISC - LABOR RELATED	106000: Completed Projects Unclassified ⁽²⁾		(1,536,696)
5	PLD370AMI: 370 METERS - AMI SMART METERING	1010AM: Electric Plant In Service ⁽²⁾		(26,939,622)
6	PLD370AMI: 370 METERS - AMI SMART METERING	106000: Completed Projects Unclassified ⁽²⁾		(50,461,721)
7		Subtotal PLANT IN SERVICE		(133,538,225)
8	ADI303D: 303 DISTRIBUTION	1110AM: Accum Prov Amort Elec Util Pln ⁽²⁾		17,708,835
9	ADI303L: 303 A&G / MISC LABOR RELATED	1110AM: Accum Prov Amort Elec Util Pln ⁽²⁾		614,501
10	ADD370AMI: 370 METERS - AMI SMART METERING	1080AM: Accum Prov Depr Plant Service ⁽²⁾		19,880,660
11		Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION		38,203,996
12	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed		9,232,099
13		Subtotal ACCUMULATED DEFERRED INCOME TAXES		9,232,099
14	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		(292,634)
15	OMD586: 586 METER EXPENSES	586000: Meter Expenses		1,134,441
16	OMD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		(761,946)
17	OMD597: 597 MAINTENANCE OF METERS	597000: Maintenance Of Meters		(782)
18	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		3,642,441
19	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records		(45,263)
20	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense		(8,943)
21	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		(1,744,265)
22	OMCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		(912)
23	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(383,662)
24	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses		(696)
25	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		(135,776)
26	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		(104,658)
27	OMAG928D: 928 REGULATORY COMMISSION EXP - DISTRIBUTION	928000: Regulatory Commission Expense		(19,126)
28	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		(33,090)
29	OMAG931: 931 RENTS	931000: Rents-Cust Accts,Serv,Sales,GA		(12,123)
30	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		(17)
31	AXI303D: 303 DISTRIBUTION	4040AM: Amort Limited Term Electric Plt		(8,210,715)
32	AXI303L: 303 A&G / MISC - LABOR RELATED	4040AM: Amort Limited Term Electric Plt		(224,514)
33	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	408142: Ad Valorem		(1,029,872)
34	TOSLCF: 408.152 FRANCHISE TAX-STATE	408152: Franchise Tax - State		(207,418)
35	DXD370AMI: 370 METERS - AMI SMART METERING	4030AM: Depreciation Expense		(10,748,613)
36	RD407AMS: 407.366 REGULATORY DEBITS - AMS-OVR/UND REC	407366: Reg Debit AMS Surcharge		(1,825,016)
37	RC407AMS: 407.466 REGULATORY CREDITS - AMS-OVR/UND REC	407466: Reg CR AMS Surcharge		15,727,184
38		Subtotal OPERATING EXPENSES		(5,285,976)

Notes:

⁽¹⁾ Reference WP/P AJ30.2 for Affiliate/Non-Affiliate split.

⁽²⁾ Reference WP/P AJ30.3 for Utility Account detail.

Entergy Texas, Inc.
Cost of Service
AJ30 Remove AMS Costs
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate AMS costs that are included in a separate rate rider.

Line No.	Account and Description	Non-Affiliate	Affiliate	Total
1	1010AM: Electric Plant In Service	(57,691,044)	-	(57,691,044)
2	106000: Completed Projcts Unclassified	(75,847,181)	-	(75,847,181)
3	Subtotal PLANT IN SERVICE	(133,538,225)	-	(133,538,225)
4	1080AM: Accum Prov Depr Plant Service	19,880,660	-	19,880,660
5	1110AM: Accum Prov Amort Elec Util Pln	18,323,336	-	18,323,336
6	Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	38,203,996	-	38,203,996
7	282111: Liberalized Depreciation-Fed	9,232,099	-	9,232,099
8	Subtotal ACCUMULATED DEFERRED INCOME TAXES	9,232,099	-	9,232,099
9	4030AM: Depreciation Expense	(10,748,613)	-	(10,748,613)
10	4040AM: Amort Limited Term Electric Plt	(8,435,229)	-	(8,435,229)
11	407366: Reg Debit AMS Surcharge	(1,825,016)	-	(1,825,016)
12	407466: Reg CR AMS Surcharge	15,727,184	-	15,727,184
13	408142: Ad Valorem	(1,029,872)	-	(1,029,872)
14	408152: Franchise Tax - State	(207,418)	-	(207,418)
15	580000: Operation Supervision&Enginee	(159,185)	(133,449)	(292,634)
16	586000: Meter Expenses	1,142,505	(8,065)	1,134,441
17	588000: Misc Distribution Expense	(572,893)	(189,053)	(761,946)
18	597000: Maintenance Of Meters	-	(782)	(782)
19	902000: Meter Reading Expenses	3,643,407	(966)	3,642,441
20	903001: Customer Records	-	(45,263)	(45,263)
21	903002: Collection Expense	-	(8,943)	(8,943)
22	908000: Customer Assistance Expenses	(1,744,265)	-	(1,744,265)
23	909000: Information & Instruct Adv Ex	-	(912)	(912)
24	920000: Adm & General Salaries	(9,004)	(374,658)	(383,662)
25	921000: Office Supplies And Expenses	-	(696)	(696)
26	923000: Outside Services Employed	498,228	(634,004)	(135,776)
27	926000: Employee Pension & Benefits	(6,759)	(97,899)	(104,658)
28	928000: Regulatory Commission Expense	-	(19,126)	(19,126)
29	930200: Miscellaneous General Expense	407,799	(440,889)	(33,090)
30	931000: Rents-Cust Accts,Serv,Sales,GA	-	(12,123)	(12,123)
31	935000: Maintenance Of General Plant	-	(17)	(17)
32	Subtotal OPERATING EXPENSES	(3,319,132)	(1,966,844)	(5,285,976)

Entergy Texas, Inc.
Cost of Service
AJ30 Remove AMS Costs
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate AMS costs that are included in a separate rate rider.

Line No.	Account and Description	Utility Account	Amount
1	1010AM: Electric Plant In Service	370_15: Meters - Smart Meters	(26,939,622)
2	106000: Completed Projects Unclassified	370_15: Meters - Smart Meters	(50,461,721)
3	1010AM: Electric Plant In Service	303_0: Miscellaneous Intangible Plant	(30,751,422)
4	106000: Completed Projects Unclassified	303_0: Miscellaneous Intangible Plant	(25,385,461)
5		Subtotal PLANT IN SERVICE	<u>(133,538,225)</u>
6	1080AM: Accum Prov Depr Plant Service	370_15: Meters - Smart Meters	19,880,660
7	1110AM: Accum Prov Amort Elec Util Pln	303_0: Miscellaneous Intangible Plant	18,323,336
8		Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	<u>38,203,996</u>

Entergy Texas, Inc.
Cost of Service
AJ31 COVID Bad Debt Regulatory Asset Amortization
Electric
For the Test Year Ended December 31, 2021

This adjustment establishes a three-year amortization period for the COVID Bad Debt Regulatory Asset.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	RD407CV: 407.3CV REGULATORY DEBITS - COVID19	4073CV: Reg debit Covid 19	3,912,063
2		Subtotal OPERATING EXPENSES	3,912,063

Notes:

⁽¹⁾ Reference AJ31.2

Entergy Texas, Inc.
Cost of Service
AJ31 COVID Bad Debt Regulatory Asset Amortization
Electric
For the Test Year Ended December 31, 2021

This adjustment establishes a three-year amortization period for the COVID Bad Debt Regulatory Asset.

Line No.	Account	Description	Amount
1	1823CB	COVID-19 Bad Debt Regulatory Asset	11,736,188
2		Amortization Period in Years	3
3	4073CV	Total One-Year Amortization Expense ⁽¹⁾	<u>3,912,063</u>

Notes:

⁽¹⁾ Line 1 / Line 2. Reference WP/P AJ31.3

Entergy Texas, Inc.

36 Term (months)
 (3,912,063) Annual Payment
 (326,005) Monthly Payment

1823CB: Reg asset Covid 19 bad debt Amortization Schedule

Periods	Amortization		
	Beg Bal As of 12/31/2021	Principal	End Bal
1	11,736,188	(326,005)	11,410,183
2	11,410,183	(326,005)	11,084,178
3	11,084,178	(326,005)	10,758,173
4	10,758,173	(326,005)	10,432,167
5	10,432,167	(326,005)	10,106,162
6	10,106,162	(326,005)	9,780,157
7	9,780,157	(326,005)	9,454,152
8	9,454,152	(326,005)	9,128,147
9	9,128,147	(326,005)	8,802,141
10	8,802,141	(326,005)	8,476,136
11	8,476,136	(326,005)	8,150,131
12	8,150,131	(326,005)	7,824,126
13	7,824,126	(326,005)	7,498,120
14	7,498,120	(326,005)	7,172,115
15	7,172,115	(326,005)	6,846,110
16	6,846,110	(326,005)	6,520,105
17	6,520,105	(326,005)	6,194,099
18	6,194,099	(326,005)	5,868,094
19	5,868,094	(326,005)	5,542,089
20	5,542,089	(326,005)	5,216,084
21	5,216,084	(326,005)	4,890,078
22	4,890,078	(326,005)	4,564,073
23	4,564,073	(326,005)	4,238,068
24	4,238,068	(326,005)	3,912,063
25	3,912,063	(326,005)	3,586,058
26	3,586,058	(326,005)	3,260,052
27	3,260,052	(326,005)	2,934,047
28	2,934,047	(326,005)	2,608,042
29	2,608,042	(326,005)	2,282,037
30	2,282,037	(326,005)	1,956,031
31	1,956,031	(326,005)	1,630,026
32	1,630,026	(326,005)	1,304,021
33	1,304,021	(326,005)	978,016
34	978,016	(326,005)	652,010
35	652,010	(326,005)	326,005
36	326,005	(326,005)	0
		(11,736,188)	

Entergy Texas, Inc.
 Cost of Service
 AJ32 Preliminary Survey/Investigation Expenses
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to remove preliminary survey and investigation costs from the Test Year.

Line No.	Line Item	Account and Description	Amount
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin	(32)
2	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps	(259)
3	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(44,058)
4	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(841)
5	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(8,749)
6	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(9,505)
7	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(5,787)
8	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	(3,664)
9	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(2,369)
10		Subtotal OPERATING EXPENSES	(75,265)

Entergy Texas, Inc.
 Cost of Service
 External Allocation Factors - Demand
 Electric
 For the Test Year Ended December 31, 2021

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING	
PG: Production/Generation	DD: Demand	TO: Total All Customers	Amount	1.000000	0.480359	0.028803	0.169674	0.055356	0.262754	0.003054	
			Percentage	100.0000%	48.0359%	2.8803%	16.9674%	5.5356%	26.2754%	0.3054%	
	RO: Retail Only		Amount	1.000000	0.480359	0.028803	0.169674	0.055356	0.262754	0.003054	
			Percentage	100.0000%	48.0359%	2.8803%	16.9674%	5.5356%	26.2754%	0.3054%	
	IS: Interruptible Service		Amount	1.000000	0.484150	0.029037	0.171067	0.055825	0.256839	0.003082	
			Percentage	100.0000%	48.4150%	2.9037%	17.1067%	5.5825%	25.6839%	0.3082%	
R1: Retail Other			Amount	1.000000	-	-	-	-	1.000000	-	
			Percentage	100.0000%					100.0000%		
TH: Transmission High Voltage	DD: Demand	TO: Total All Customers	Amount	1.000000	0.480359	0.028803	0.169674	0.055356	0.262754	0.003054	
			Percentage	100.0000%	48.0359%	2.8803%	16.9674%	5.5356%	26.2754%	0.3054%	
	RO: Retail Only		Amount	1.000000	0.480359	0.028803	0.169674	0.055356	0.262754	0.003054	
			Percentage	100.0000%	48.0359%	2.8803%	16.9674%	5.5356%	26.2754%	0.3054%	
	TL: Transmission Low Voltage	DD: Demand	TO: Total All Customers	Amount	1.000000	0.533843	0.032010	0.188566	0.061519	0.180668	0.003394
				Percentage	100.0000%	53.3843%	3.2010%	18.8566%	6.1519%	18.0668%	0.3394%
RO: Retail Only		Amount	1.000000	0.533843	0.032010	0.188566	0.061519	0.180668	0.003394		
		Percentage	100.0000%	53.3843%	3.2010%	18.8566%	6.1519%	18.0668%	0.3394%		
DS: Distribution Substations	DD: Demand	TO: Total All Customers	Amount	3,017,008	1,820,045	123,750	745,142	217,040	86,287	24,744	
			Percentage	100.0000%	60.3262%	4.1017%	24.6980%	7.1939%	2.8600%	0.8202%	
	RO: Retail Only		Amount	3,017,008	1,820,045	123,750	745,142	217,040	86,287	24,744	
			Percentage	100.0000%	60.3262%	4.1017%	24.6980%	7.1939%	2.8600%	0.8202%	
	DX: Distribution Line Transformers	DD: Demand	TO: Total All Customers	Amount	4,214,657	2,981,646	177,551	849,697	181,019	-	24,744
				Percentage	100.0000%	70.7447%	4.2127%	20.1605%	4.2950%		0.5871%
RO: Retail Only		Amount	4,214,657	2,981,646	177,551	849,697	181,019	-	24,744		
		Percentage	100.0000%	70.7447%	4.2127%	20.1605%	4.2950%		0.5871%		
D1: Distribution Primary	DD: Demand	TO: Total All Customers	Amount	3,017,008	1,820,045	123,750	745,142	217,040	86,287	24,744	
			Percentage	100.0000%	60.3262%	4.1017%	24.6980%	7.1939%	2.8600%	0.8202%	
	RO: Retail Only		Amount	3,017,008	1,820,045	123,750	745,142	217,040	86,287	24,744	
			Percentage	100.0000%	60.3262%	4.1017%	24.6980%	7.1939%	2.8600%	0.8202%	
	D2: Distribution Secondary	DD: Demand	TO: Total All Customers	Amount	4,214,657	2,981,646	177,551	849,697	181,019	-	24,744
				Percentage	100.0000%	70.7447%	4.2127%	20.1605%	4.2950%		0.5871%
RO: Retail Only		Amount	4,214,657	2,981,646	177,551	849,697	181,019	-	24,744		
		Percentage	100.0000%	70.7447%	4.2127%	20.1605%	4.2950%		0.5871%		

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

Entergy Texas, Inc.
 Cost of Service
 External Allocation Factors - Energy
 Electric
 For the Test Year Ended December 31, 2021

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
PG: Production/Generation	EE: Energy	TO: Total All Customers	Amount	20,253,262	6,749,210	528,876	3,410,707	1,386,342	8,080,262	97,865
			Percentage	100.0000%	33.3241%	2.6113%	16.8403%	6.8450%	39.8961%	0.4832%
	RO: Retail Only	Amount	20,253,262	6,749,210	528,876	3,410,707	1,386,342	8,080,262	97,865	
		Percentage	100.0000%	33.3241%	2.6113%	16.8403%	6.8450%	39.8961%	0.4832%	
	R1: Retail Other	Amount	10,249,455	3,698,371	303,303	2,513,611	921,895	2,744,485	67,790	
		Percentage	100.0000%	36.0636%	2.9592%	24.5243%	8.9946%	26.7769%	0.6614%	

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

WP/P AF 2.1

Entergy Texas, Inc.
 Cost of Service
 External Allocation Factors - Customer
 Electric
 For the Test Year Ended December 31, 2021

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
DV: Distribution Services	CC: Customer	TO: Total All Customers	Amount	568,753	422,815	73,357	70,113	2,468	-	-
			Percentage	100.0000%	74.3407%	12.8979%	12.3275%	0.4339%	-	-
			RO: Retail Only	Amount	568,753	422,815	73,357	70,113	2,468	-
DM: Distribution Meters	CC: Customer	TO: Total All Customers	Amount	53,739,944	25,000,636	4,644,186	11,905,589	1,042,643	11,146,890	-
			Percentage	100.0000%	46.5215%	8.6420%	22.1541%	1.9402%	20.7423%	-
			RO: Retail Only	Amount	53,739,944	25,000,636	4,644,186	11,905,589	1,042,643	11,146,890
DG: Distribution General	CC: Customer	TO: Total All Customers	Amount	484,365	422,815	38,207	20,085	390	124	2,744
			Percentage	100.0000%	87.2926%	7.8881%	4.1467%	0.0805%	0.0256%	0.5665%
			RO: Retail Only	Amount	484,365	422,815	38,207	20,085	390	124
CM: Customer Meter Reading	CC: Customer	TO: Total All Customers	Amount	661,354	423,596	70,994	82,283	7,723	76,758	-
			Percentage	100.0000%	64.0498%	10.7346%	12.4416%	1.1678%	11.6062%	-
			RO: Retail Only	Amount	661,354	423,596	70,994	82,283	7,723	76,758
CR: Customer Records	CC: Customer	TO: Total All Customers	Amount	636,829	511,606	46,230	24,303	472	50,898	3,320
			Percentage	100.0000%	80.3365%	7.2594%	3.8163%	0.0741%	7.9924%	0.5213%
			RO: Retail Only	Amount	636,829	511,606	46,230	24,303	472	50,898
CS: Customer Services	CC: Customer	TO: Total All Customers	Amount	636,829	511,606	46,230	24,303	472	50,898	3,320
			Percentage	100.0000%	80.3365%	7.2594%	3.8163%	0.0741%	7.9924%	0.5213%
			RO: Retail Only	Amount	636,829	511,606	46,230	24,303	472	50,898
			Percentage	100.0000%	80.3365%	7.2594%	3.8163%	0.0741%	7.9924%	0.5213%

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

Entergy Texas, Inc.
 Cost of Service
 External Allocation Factors - Revenue
 Electric
 For the Test Year Ended December 31, 2021

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
RV: Revenue	RR: Revenue	RO: Retail Only	Amount	890,124,234	469,401,109	36,536,206	160,761,920	48,653,278	162,327,854	12,443,867
			Percentage	100.0000%	52.7343%	4.1046%	18.0606%	5.4659%	18.2365%	1.3980%
		TO: Total All Customers	Amount	890,124,234	469,401,109	36,536,206	160,761,920	48,653,278	162,327,854	12,443,867
			Percentage	100.0000%	52.7343%	4.1046%	18.0606%	5.4659%	18.2365%	1.3980%
RU: Revenue Uncollectible	RR: Revenue	RO: Retail Only	Amount	3,521,692	3,047,911	93,121	274,682	72,219		33,758
			Percentage	100.0000%	86.5468%	2.6442%	7.7997%	2.0507%		0.9586%
		TO: Total All Customers	Amount	3,521,692	3,047,911	93,121	274,682	72,219		33,758
			Percentage	100.0000%	86.5468%	2.6442%	7.7997%	2.0507%		0.9586%

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

Entergy Texas, Inc.
 Cost of Service
 External Allocation Factors - Direct
 Electric
 For the Test Year Ended December 31, 2021

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
DI: Distribution Lighting	LL: Direct	TO: Total All Customers	Amount	1	-	-	-	-	-	1
			Percentage	100.0000%						100.0000%
	RO: Retail Only		Amount	1	-	-	-	-	-	1
			Percentage	100.0000%						100.0000%

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

Entergy Texas, Inc.
 Cost of Service
 Internal Factors - Cost of Service Related Line Items
 Electric
 For the Test Year Ended December 31, 2021

Allocators Customer Class	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
AXITOA-Intangible Plant Depreciation Expense	Amount	38,738,045	24,183,685	1,844,833	5,777,535	1,563,579	4,834,678	533,735
	Percentage	100.00%	62.43%	4.76%	14.91%	4.04%	12.48%	1.38%
DXTOA-Depreciation and Amortization Expense	Amount	304,328,978	165,021,881	11,586,542	54,069,603	15,747,317	53,260,357	4,643,277
	Percentage	100.00%	54.22%	3.81%	17.77%	5.17%	17.50%	1.53%
OMCATOA-Customer Accounting Expenses	Amount	22,791,320	17,254,093	1,905,077	1,372,899	69,366	2,106,692	83,193
	Percentage	100.00%	75.70%	8.36%	6.02%	0.30%	9.24%	0.37%
OMCATOA-RO - Customer Accounting Expenses (RO)	Amount	22,791,320	17,254,093	1,905,077	1,372,899	69,366	2,106,692	83,193
	Percentage	100.00%	75.70%	8.36%	6.02%	0.30%	9.24%	0.37%
OMCSTOA-Customer Service Expenses	Amount	4,551,041	3,656,146	330,379	173,679	3,373	363,738	23,726
	Percentage	100.00%	80.34%	7.26%	3.82%	0.07%	7.99%	0.52%
OMDMTOA-Maintenance	Amount	27,307,944	16,622,009	1,361,427	5,980,865	1,588,628	606,415	1,148,599
	Percentage	100.00%	60.87%	4.99%	21.90%	5.82%	2.22%	4.21%
OMDOTOA-DT - Operation, Func DT	Amount	11,831,042	6,875,856	715,018	2,494,283	530,975	842,834	372,075
	Percentage	100.00%	58.12%	6.04%	21.08%	4.49%	7.12%	3.14%
OMDOTOA-Operation	Amount	11,831,042	6,875,856	715,018	2,494,283	530,975	842,834	372,075
	Percentage	100.00%	58.12%	6.04%	21.08%	4.49%	7.12%	3.14%
PLDPTOA-Distribution Plant in Service	Amount	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
	Percentage	100.00%	63.08%	4.85%	21.32%	5.33%	1.86%	3.56%
PLDPTOA-DL - Dist Plant In Svc, Funct D1 & D2 (dist lines)	Amount	1,013,203,740	630,680,360	41,766,222	241,769,065	67,475,869	23,637,594	7,874,631
	Percentage	100.00%	62.25%	4.12%	23.86%	6.66%	2.33%	0.78%
PLDPTOA-DS - Dist Plant In Svc, Func DS	Amount	373,893,194	225,555,397	15,336,149	92,344,310	26,897,436	10,693,416	3,066,486
	Percentage	100.00%	60.33%	4.10%	24.70%	7.19%	2.86%	0.82%
PLDPTOA-DT - Dist Plant In Svc, Func DT	Amount	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
	Percentage	100.00%	63.08%	4.85%	21.32%	5.33%	1.86%	3.56%
PLDPTOA-RO - Distribution Plant in Service (RO)	Amount	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
	Percentage	100.00%	63.08%	4.85%	21.32%	5.33%	1.86%	3.56%
PLGTOA-General Plant in Service	Amount	136,624,880	75,141,551	5,693,981	23,207,881	6,759,155	23,683,679	2,138,633
	Percentage	100.00%	55.00%	4.17%	16.99%	4.95%	17.33%	1.57%
PLITOA-Intangible Plant	Amount	309,145,215	194,944,921	15,026,054	44,744,445	12,037,950	38,338,671	4,053,173
	Percentage	100.00%	63.06%	4.86%	14.47%	3.89%	12.40%	1.31%
PLPDPTOA-Prod/Dist Plant	Amount	4,286,457,212	2,400,204,087	168,097,909	825,914,141	232,623,025	572,732,936	86,885,114
	Percentage	100.00%	56.00%	3.92%	19.27%	5.43%	13.36%	2.03%
PLPTDPTOA - Prod / Trans / Dist Plant	Amount	6,418,186,246	3,487,126,987	233,271,332	1,209,840,654	357,878,728	1,036,273,053	93,795,493
	Percentage	100.00%	54.33%	3.63%	18.85%	5.58%	16.15%	1.46%
PLPTDPTOA-RO - Prod / Trans / Dist Plant (RO)	Amount	6,418,186,246	3,487,126,987	233,271,332	1,209,840,654	357,878,728	1,036,273,053	93,795,493
	Percentage	100.00%	54.33%	3.63%	18.85%	5.58%	16.15%	1.46%
PLPPTOA-Production Plant in Service	Amount	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497
	Percentage	100.00%	48.04%	2.88%	16.97%	5.54%	26.28%	0.31%
PLPPTOA-RO - Production Plant in Service (RO)	Amount	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497
	Percentage	100.00%	48.04%	2.88%	16.97%	5.54%	26.28%	0.31%

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

Entergy Texas, Inc.
 Cost of Service
 Internal Factors - Cost of Service Related Line Items
 Electric
 For the Test Year Ended December 31, 2021

Allocators Customer Class	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
PLPTTOA-Prod/Trans Plant	Amount	4,150,883,266	2,056,841,807	123,331,122	726,524,488	237,028,004	994,080,968	13,076,876
	Percentage	100.00%	49.55%	2.97%	17.50%	5.71%	23.95%	0.32%
PLTDTOA-RO - Trans/Dist Plant (RO)	Amount	4,399,032,015	2,517,208,080	175,113,632	867,242,679	246,106,426	505,732,202	87,628,996
	Percentage	100.00%	57.22%	3.98%	19.71%	5.59%	11.50%	1.99%
PLTDTOA-Trans/Dist Plant	Amount	4,399,032,015	2,517,208,080	175,113,632	867,242,679	246,106,426	505,732,202	87,628,996
	Percentage	100.00%	57.22%	3.98%	19.71%	5.59%	11.50%	1.99%
PLTOA-Plant in Service	Amount	6,863,956,342	3,757,213,459	253,991,366	1,277,792,980	376,675,834	1,098,295,403	99,987,300
	Percentage	100.00%	54.74%	3.70%	18.62%	5.49%	16.00%	1.46%
PLTOA-RO - Plant in Service (RO)	Amount	6,863,956,342	3,757,213,459	253,991,366	1,277,792,980	376,675,834	1,098,295,403	99,987,300
	Percentage	100.00%	54.74%	3.70%	18.62%	5.49%	16.00%	1.46%
PLTOAXI-Plant Excl Intangibles	Amount	6,554,811,127	3,562,268,538	238,965,313	1,233,048,535	364,637,883	1,059,956,732	95,934,127
	Percentage	100.00%	54.35%	3.65%	18.81%	5.56%	16.17%	1.46%
PLTOAXINT-Plant Excl Intangibles	Amount	6,554,811,127	3,562,268,538	238,965,313	1,233,048,535	364,637,883	1,059,956,732	95,934,127
	Percentage	100.00%	54.35%	3.65%	18.81%	5.56%	16.17%	1.46%
PLTOAXINT-RO - Plant Excl Intangibles (RO)	Amount	6,554,811,127	3,562,268,538	238,965,313	1,233,048,535	364,637,883	1,059,956,732	95,934,127
	Percentage	100.00%	54.35%	3.65%	18.81%	5.56%	16.17%	1.46%
PLTTOA-RO - Transmission Plant in Service (RO)	Amount	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
	Percentage	100.00%	50.99%	3.06%	18.01%	5.88%	21.74%	0.32%
PLTTOA-Transmission Plant in Service	Amount	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
	Percentage	100.00%	50.99%	3.06%	18.01%	5.88%	21.74%	0.32%
RBTOA-Rate Base	Amount	4,420,935,359	2,407,369,575	162,170,378	831,000,204	245,192,075	710,404,997	64,798,130
	Percentage	100.00%	54.45%	3.67%	18.80%	5.55%	16.07%	1.47%
RBXNISC-Rate Base Excl Non Inv Suppl Cap	Amount	5,229,099,733	2,847,444,799	191,815,402	982,909,456	290,014,187	840,273,163	76,642,726
	Percentage	100.00%	54.45%	3.67%	18.80%	5.55%	16.07%	1.47%
RBXNISC-RO - Rate Base Excl Non Inv Suppl Cap (RO)	Amount	5,229,099,733	2,847,444,799	191,815,402	982,909,456	290,014,187	840,273,163	76,642,726
	Percentage	100.00%	54.45%	3.67%	18.80%	5.55%	16.07%	1.47%
RSRRTOA-Retail Sales	Amount	890,124,234	469,401,109	36,536,206	160,761,920	48,653,278	162,327,854	12,443,867
	Percentage	100.00%	52.73%	4.10%	18.06%	5.47%	18.24%	1.40%
RSRRTOA-RO - Retail Sales (RO)	Amount	890,124,234	469,401,109	36,536,206	160,761,920	48,653,278	162,327,854	12,443,867
	Percentage	100.00%	52.73%	4.10%	18.06%	5.47%	18.24%	1.40%

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

Entergy Texas, Inc.
 Cost of Service
 Internal Factors - Cost of Service Related Line Items
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Description	TOTAL COMPANY ADJUSTED	RES	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
1	PLPTOA: PRODUCTION PLANT IN SERVICE	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497
2	PLTTOA: TRANSMISSION PLANT IN SERVICE	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
3	PLDTOA: DISTRIBUTION PLANT IN SERVICE	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
4	Subtotal PLPTD TOA - Prod / Trans / Dist Plant	6,418,186,246	3,487,126,987	233,271,332	1,209,840,654	357,878,728	1,036,273,053	93,795,493
		100.00%	54.33%	3.63%	18.85%	5.58%	16.15%	1.46%
5	PLPTOA: PRODUCTION PLANT IN SERVICE	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497
6	PLTTOA: TRANSMISSION PLANT IN SERVICE	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
7	Subtotal PLPTTOA-Prod/Trans Plant	4,150,883,266	2,056,841,807	123,331,122	726,524,488	237,028,004	994,080,968	13,076,876
		100.00%	49.55%	2.97%	17.50%	5.71%	23.95%	0.32%
8	PLTTOA: TRANSMISSION PLANT IN SERVICE	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
9	PLDTOA: DISTRIBUTION PLANT IN SERVICE	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
10	Subtotal PLTD TOA-Trans/Dist Plant	4,399,032,015	2,517,208,080	175,113,632	867,242,679	246,106,426	505,732,202	87,628,996
		100.00%	57.22%	3.98%	19.71%	5.59%	11.50%	1.99%
11	PLTOA: PLANT IN SERVICE	6,863,956,341	3,757,213,459	253,991,366	1,277,792,980	376,675,834	1,098,295,403	99,987,300
12	ADTOA: ACCUMULATED DEPRECIATION / AMORTIZATION	(1,962,410,969)	(1,076,220,385)	(75,481,606)	(353,472,543)	(103,629,042)	(326,444,429)	(27,162,964)
13	FITOA: FUEL INVENTORY	48,481,254	16,155,924	1,265,997	8,164,381	3,318,557	19,342,130	234,264
14	MSTOA: MATERIALS AND SUPPLIES	83,439,378	41,126,654	2,801,909	15,252,154	4,882,515	18,402,393	973,752
15	PPTOA: PREPAYMENTS	25,031,774	13,514,932	963,454	4,606,525	1,371,172	4,216,902	358,789
16	PIRTOA: PROPERTY INSURANCE RESERVE	17,730,648	10,145,807	705,809	3,495,490	991,951	2,038,394	353,196
17	IDRTOA: INJURIES & DAMAGES RESERVES	(8,156,819)	(3,372,604)	(257,712)	(1,029,286)	(300,675)	(1,102,775)	(93,768)
18	PENTOA: UNFUNDED PENSION	69,765,375	38,216,320	2,920,234	11,663,245	3,407,065	12,495,988	1,062,524
19	ERTOA: ENVIRONMENTAL RESERVES	(2,084,999)	(1,220,090)	(88,646)	(416,940)	(112,433)	(193,252)	(53,638)
20	ADFUTOA: ACCUM DEPREC PLANT HELD FUTURE USE	-	-	-	-	-	-	-
21	PAATOA: PLANT ACQUISITION ADJUSTMENT	-	-	-	-	-	-	-
22	REGASSLIABTOA: REGULATORY ASSETS AND LIABILITIES	91,347,750	51,884,822	4,994,606	16,853,474	3,409,242	13,222,312	983,293
23	Subtotal RBXNISC-Rate Base Excl Non Inv Suppl Cap	5,229,099,733	2,847,444,840	191,815,412	982,909,481	290,014,186	840,273,066	76,642,748
		100.00%	54.45%	3.67%	18.80%	5.55%	16.07%	1.47%
24	PLD360TOA: 360 LAND & LAND RIGHTS	12,665,251	7,640,459	519,496	3,128,069	911,123	362,229	103,874
25	PLD364TOA: 364 POLES, TOWERS & FIXTURES	342,435,788	213,844,008	14,123,225	81,410,579	22,612,802	7,799,214	2,645,960
26	PLD365TOA: 365 OVERHEAD CONDUCTORS & DEVICES	396,433,292	242,544,026	16,296,801	96,434,389	27,575,403	10,407,180	3,175,493
27	PLD366TOA: 366 UNDERGROUND CONDUIT	76,212,851	50,358,836	3,172,732	16,914,378	4,263,244	976,636	527,025
28	PLD367TOA: 367 UNDERGROUND CONDUCT & DEVICES	185,456,559	116,293,030	7,653,968	43,881,649	12,113,297	4,092,335	1,422,279
29	Subtotal PLD TOA-DL - Dist Plant In Svc, Funct D1 & D2 (dist lines)	1,013,203,740	630,680,360	41,766,222	241,769,065	67,475,869	23,637,594	7,874,631
		100.00%	62.25%	4.12%	23.86%	6.66%	2.33%	0.78%
30	PLPTOA: PRODUCTION PLANT IN SERVICE	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497

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

Entergy Texas, Inc.
Cost of Service
Internal Factors - Cost of Service Related Line Items
Electric
For the Test Year Ended December 31, 2021

Line No.	Description	TOTAL COMPANY ADJUSTED	RES	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
31	PLTTOA: TRANSMISSION PLANT IN SERVICE	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
32	PLDTOA: DISTRIBUTION PLANT IN SERVICE	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
33	PLGTOA: GENERAL PLANT IN SERVICE	136,624,880	75,141,551	5,693,981	23,207,881	6,759,155	23,683,679	2,138,633
34	Subtotal PLTOAXI-Plant Excl Intangibles	6,554,811,127	3,562,268,538	238,965,313	1,233,048,535	364,637,883	1,059,956,732	95,934,127
		100.00%	54.35%	3.65%	18.81%	5.56%	16.17%	1.46%
35	PLD360TOA: 360 LAND & LAND RIGHTS	11,739,080	7,081,736	481,507	2,899,323	844,496	335,740	96,278
36	PLD361TOA: 361 STRUCTURES & IMPROVEMENTS	37,631,098	22,701,395	1,543,532	9,294,146	2,707,137	1,076,257	308,632
37	PLD362TOA: 362 STATION EQUIPMENT	324,523,017	195,772,267	13,311,109	80,150,841	23,345,803	9,281,420	2,661,576
38	Subtotal PLDTOA-DS - Dist Plant In Svc, Func DS	373,893,194	225,555,397	15,336,149	92,344,310	26,897,436	10,693,416	3,066,488
		100.00%	60.33%	4.10%	24.70%	7.19%	2.86%	0.82%
39	PLPTOA: PRODUCTION PLANT IN SERVICE	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497
40	PLDTOA: DISTRIBUTION PLANT IN SERVICE	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
41	Subtotal PLPDTOA-Prod/Dist Plant	4,286,457,212	2,400,204,087	168,097,909	825,914,141	232,623,025	572,732,936	86,885,114
		100.00%	56.00%	3.92%	19.27%	5.43%	13.36%	2.03%

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

**Entergy Texas, Inc.
Cost of Service
External Allocation Factors - Special
Electric
For the Test Year Ended December 31, 2021**

Not applicable for the test year.

Entergy Texas, Inc.
 Cost of Service
 Internal Factors - Labor
 Electric
 For the Test Year Ended December 31, 2021

Allocators Customer Class	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
LOMTOA-Labor Expenses	Amount	54,318,101	29,754,558	2,273,643	9,080,798	2,652,681	9,729,157	827,263
	Percentage	100.00%	54.78%	4.19%	16.72%	4.88%	17.91%	1.52%
LPTOA-Production Labor Expenses	Amount	23,419,326	10,784,913	666,049	3,969,635	1,337,767	6,583,823	77,140
	Percentage	100.00%	46.05%	2.84%	16.95%	5.71%	28.11%	0.33%
LDOSUB-Other Distribution Operation	Amount	3,600,050	2,135,348	206,158	716,554	162,817	205,225	173,948
	Percentage	100.00%	59.31%	5.73%	19.90%	4.52%	5.70%	4.83%
LCAMRCR-Meter Reading and Cust Records	Amount	3,733,802	2,900,069	292,291	195,205	9,451	320,506	16,279
	Percentage	100.00%	77.67%	7.83%	5.23%	0.25%	8.58%	0.44%
LOMTOA-RO - Labor Expenses (RO)	Amount	54,318,101	29,754,558	2,273,643	9,080,798	2,652,681	9,729,157	827,263
	Percentage	100.00%	54.78%	4.19%	16.72%	4.88%	17.91%	1.52%
LDMSUB-Other Distribution Maintenance	Amount	4,719,448	2,852,905	234,355	1,042,644	275,789	123,464	190,292
	Percentage	100.00%	60.45%	4.97%	22.09%	5.84%	2.62%	4.03%

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

Entergy Texas, Inc.
 Cost of Service
 Operation and Maintenance Payroll
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Line Item	Account & Description	FN	Amount ⁽¹⁾
1	LP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		4,483,930
2	LP501E: 501 FUEL - ELIGIBLE	501100: Fuel - Oil		4,668
3	LP502: 502 STEAM EXPENSES	502000: Steam Expenses		3,501,563
4	LP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		1,518,525
5	LP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		4,255,491
6	LP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		581,288
7	LP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		290,721
8	LP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		1,428,792
9	LP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		1,014,354
10	LP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		726,244
11	LP535: 535 OPERATION SUPVSN & ENGINEERING	535000: Operating Supervision & Engin		1
12	LP539: 539 MISC HYDRAULIC POWER GEN EXP	539000: Misc Hydro Power Generation		(329)
13	LP544: 544 MAINT OF ELECTRIC PLANT	544000: Maint Of Electric Plt		252
14	LP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		880,922
15	LP548: 548 GENERATION EXPENSES	548000: Generation Expenses		940,676
16	LP549: 549 MISC OTH POWER GENERATION EXP	549000: Misc Oth Pwr Generation Exps		872,182
17	LP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		117,262
18	LP553: 553 MAINT OF GEN & ELEC PLT	553000: Maint-Gener & Elec Equipment		1,046,933
19	LP552: 552 OTH PWR MAINT-MAINT OF STRUCTURES	552000: Maintenance Of Structures		7,218
20	LP554: 554 OTH PWR MAINT- MAINT MISC OTH PWR GEN PLT	554000: Maint-Misc Other Pwr Gen Plt		14,483
21	LP556: 556 LOAD DISPATCHING	556000: System Control & Load Disp.		841,015
22	LP557: 557 OTHER PROD EXP & CR	557000: Other Expenses		13,154
23		Subtotal Power Production Expenses		22,539,346
24	LT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	737,604
25	LT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	913,300
26	LT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	943,441
27	LT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	1,164,657
28	LT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TH	23,136
29	LT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TL	28,561
30	LT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TH	166,267
31	LT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TL	205,253
32	LT562: 562 STATION EXPENSE	562000: Station Expenses	TH	88,634
33	LT562: 562 STATION EXPENSE	562000: Station Expenses	TL	109,417
34	LT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	27,761
35	LT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	34,520
36	LT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	154,219
37	LT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TL	190,953
38	LT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	1,033,403
39	LT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	1,280,985
40	LT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TH	32,328
41	LT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TL	39,908
42	LT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	491,538
43	LT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	606,793
44	LT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	985
45	LT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	1,221
46		Subtotal Electric Transmission Expenses		8,274,885
47	LD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		3,383,980
48	LD581: 581 LOAD DISPATCHING	581000: Load Dispatching		633,224
49	LD582: 582 STATION EXPENSES	582000: Station Expenses		474,405
50	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses ⁽²⁾	D1	552,936
51	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses ⁽²⁾	D2	89,162
52	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses ⁽²⁾	DV	87,943
53	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps ⁽²⁾	D1	173,661

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

Entergy Texas, Inc.
 Cost of Service
 Operation and Maintenance Payroll
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Line Item	Account & Description	FN	Amount ⁽¹⁾
54	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps ⁽²⁾	D2	83,129
55	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps ⁽²⁾	DV	86,787
56	LD585: 585 STREET LIGHT & SIGNAL SYS	585000: Street Light & Signal System		145,682
57	LD586: 586 METER EXPENSES	586000: Meter Expenses		685,971
58	LD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		389,480
59	LD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		1,458,224
60	LD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		1,573,322
61	LD592: 592 MAINT OF STATION EQUIP	592000: Maint. Of Station Equipment		846,625
62	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines ⁽²⁾	D1	2,252,803
63	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines ⁽²⁾	D2	363,267
64	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines ⁽²⁾	DV	358,303
65	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines ⁽²⁾	D1	173,637
66	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines ⁽²⁾	D2	83,118
67	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines ⁽²⁾	DV	86,775
68	LDT595: 595 MAINT OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		20,060
69	LD596NR: 596 MNT OF ST LIGHT & SIGNAL SYS - NONRDWY	596000: Maint. St. Lght. & Sig. Syst.		149,923
70	LD597: 597 MAINT OF METERS	597000: Maintenance Of Meters		109,539
71	LD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		230,550
72	LDS591: 591 MAINT OF STRUCTURES	591000: Maintenance Of Structures		9,394
73		Subtotal Electric Distribution Expenses		14,501,901
74	LCA901: 901 SUPERVISION	901000: Supervision		225,291
75	LCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		586,650
76	LCA903: 903 CUST RCDS & COLLECTION EXP	903001: Customer Records		2,151,389
77	LCA903: 903 CUST RCDS & COLLECTION EXP	903002: Collection Expense		876,838
78	LCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		15,431
79		Subtotal Customer Accounts Expenses		3,855,598
80	LCS907: 907 SUPERVISION	907000: Supervision		444,957
81	LCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		1,440,715
82	LCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		160,601
83	LCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex		746,981
84		Subtotal Customer Service and Info Exp		2,793,254
85	LS911: 911 SUPERVISION	911000: Supervision		(9)
86	LS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.		374,254
87	LS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses		48,427
88		Subtotal Sales Expenses		422,671
89		Total		52,387,655

Notes:

⁽¹⁾ Reference WP/P AF 9.3 - AF 9.4 for Affiliate/Non-Affiliate split

⁽²⁾ Reference WP/P AF 9.5

Entergy Texas, Inc.
Cost of Service
Operation and Maintenance Payroll
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Direct	Affiliate	Total
1	500000: Oper Supervision & Engineerin	2,391,010	2,092,920	4,483,930
2	501100: Fuel - Oil	4,668	-	4,668
3	502000: Steam Expenses	3,347,804	153,759	3,501,563
4	505000: Electric Expenses	1,297,571	220,954	1,518,525
5	506000: Misc Steam Power Expenses	3,056,965	1,198,526	4,255,491
6	510000: Maintenance Supr & Engineerin	271,353	309,935	581,288
7	511000: Maintenance Of Structures	232,627	58,094	290,721
8	512000: Maintenance Of Boiler Plant	1,065,745	363,047	1,428,792
9	513000: Maintenance Of Electric Plant	913,791	100,563	1,014,354
10	514000: Maintenance Of Misc Steam Plt	286,178	440,066	726,244
11	535000: Operating Supervision & Engin	1	-	1
12	539000: Misc Hydro Power Generation	(329)	-	(329)
13	544000: Maint Of Electric Plt	252	-	252
14	546000: Operation Superv & Engineerin	861,626	19,296	880,922
15	548000: Generation Expenses	940,676	-	940,676
16	549000: Misc Oth Pwr Generation Exps	783,366	88,816	872,182
17	551000: Maint Supv & Engineering	87,349	29,913	117,262
18	552000: Maintenance Of Structures	7,218	-	7,218
19	553000: Maint-Gener & Elec Equipment	1,044,950	1,983	1,046,933
20	554000: Maint-Misc Other Pwr Gen Plt	14,483	-	14,483
21	556000: System Control & Load Disp.	-	841,015	841,015
22	557000: Other Expenses	-	13,154	13,154
23	Subtotal Power Production Expenses	16,607,305	5,932,041	22,539,346
24	560000: Oper Super & Engineering	552,602	1,098,302	1,650,904
25	561200: Load Dispatch- transm system	165	2,107,933	2,108,097
26	561300: Load disptch-transm serv & sch	-	51,697	51,697
27	561500: Syst plan & standards devlpmnt	-	371,520	371,520
28	562000: Station Expenses	198,051	-	198,051
29	563000: Overhead Line Expenses	6,586	55,695	62,281
30	566000: Misc. Transmission Expenses	4,033	341,139	345,172
31	568000: Maint. Supervision & Engineer	1,443,888	870,501	2,314,389
32	569000: Maintenance Of Structures	-	72,236	72,236
33	570000: Maint. Of Station Equipment	1,094,503	3,828	1,098,331
34	573000: Maint Misc Transmission Plant	1,226	980	2,206
35	Subtotal Electric Transmission Expenses	3,301,054	4,973,831	8,274,885
36	580000: Operation Supervision&Enginee	2,287,966	1,096,014	3,383,980
37	581000: Load Dispatching	629,988	3,236	633,224
38	582000: Station Expenses	474,405	-	474,405
39	583000: Overhead Line Expenses	728,143	1,898	730,041
40	584000: Underground Line Exps	277,109	66,469	343,578
41	585000: Street Light & Signal System	145,682	-	145,682
42	586000: Meter Expenses	678,391	7,580	685,971
43	587000: Customer Installation Expense	389,295	185	389,480

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

Entergy Texas, Inc.
Cost of Service
Operation and Maintenance Payroll
Electric
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Direct	Affiliate	Total
44	588000: Misc Distribution Expense	925,440	532,783	1,458,224
45	590000: Maint. Supervision & Engineer	1,501,600	71,722	1,573,322
46	591000: Maintenance Of Structures	9,394	-	9,394
47	592000: Maint. Of Station Equipment	805,304	41,321	846,625
48	593000: Maintenance Of Overhead Lines	2,769,080	205,293	2,974,374
49	594000: Maint Underground Lines	343,177	352	343,529
50	595000: Maint. Of Line Transformers	19,820	240	20,060
51	596000: Maint. St. Lght. & Sig. Syst.	140,363	9,559	149,923
52	597000: Maintenance Of Meters	108,868	671	109,539
53	598000: Maint. Misc. Distribution Plt	194,559	35,991	230,550
54	Subtotal Electric Distribution Expenses	12,428,584	2,073,317	14,501,901
55	901000: Supervision	135,968	89,322	225,291
56	902000: Meter Reading Expenses	479,761	106,889	586,650
57	903001: Customer Records	1,168,760	982,628	2,151,389
58	903002: Collection Expense	98,637	778,201	876,838
59	905000: Misc Customer Accounts Exp	63	15,369	15,431
60	Subtotal Customer Accounts Expenses	1,883,189	1,972,409	3,855,598
61	907000: Supervision	350,333	94,624	444,957
62	908000: Customer Assistance Expenses	1,369,330	71,385	1,440,715
63	909000: Information & Instruct Adv Ex	89,191	71,410	160,601
64	910000: Misc Cust Ser & Information Ex	674,313	72,668	746,981
65	Subtotal Customer Service and Info Exp	2,483,167	310,087	2,793,254
66	911000: Supervision	(115)	106	(9)
67	912000: Demon. & Selling Exp.	374,254	-	374,254
68	916000: Miscellaneous Sales Expenses	-	48,427	48,427
69	Subtotal Sales Expenses	374,138	48,533	422,671
70	920000: Adm & General Salaries	3,385,632	24,842,450	28,228,082
71	923000: Outside Services Employed	-	15	15
72	924000: Property Insurance Expense	-	169,794	169,794
73	925000: Injuries & Damages Expense	-	259,891	259,891
74	926000: Employee Pension & Benefits	-	226,974	226,974
75	928000: Regulatory Commission Expense	235,083	516,088	751,171
76	930100: General Advertising Expenses	-	61	61
77	930200: Miscellaneous General Expense	-	164,343	164,343
78	935000: Maintenance Of General Plant	453,215	161,747	614,962
79	Subtotal Administrative and General Exp	4,073,930	26,341,363	30,415,294
80	Total	41,151,368	41,651,580	82,802,948
81	Total O&M Payroll Less A&G	37,077,438	15,310,216	52,387,655

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

WP/P AF 9.4

Entergy Texas, Inc.
Cost of Service
Distribution Primary Secondary - O&M Expense - Payroll
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	552,936	89,162	87,943	730,041
2	593: Maintenance Of Overhead Lines	2,252,803	363,267	358,303	2,974,374
3	Subtotal Overhead Lines	2,805,740	452,429	446,246	3,704,415
4	Overhead Lines Ratio ⁽¹⁾	76%	12%	12%	100%
5	584: Underground Line Exps	173,661	83,129	86,787	343,578
6	594: Maint Underground Lines	173,637	83,118	86,775	343,529
7	Subtotal Underground Lines	347,298	166,247	173,563	687,108
8	Underground Lines Ratio ⁽²⁾	51%	24%	25%	100%
9	Total	3,153,038	618,676	619,809	4,391,523

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
 Miscellaneous Data - Revenue Conversion Factor
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Description	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
1	BDEBT-Bad Debt Rate ⁽¹⁾		0.004345	0.001668	0.000954	0.000716	0.000000	0.002247
2	FCITR-Federal Income Tax Rate	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000
3	FTX-Revenue Related Tax Rate ⁽²⁾	0.009489	0.009489	0.009489	0.009489	0.009489	0.009489	0.009489
4	ROR-Required Rate of Return ⁽³⁾	0.072381	0.072381	0.072381	0.072381	0.072381	0.072381	0.072381
5	INCTAX-Composite Income Tax Rate	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000
6	LTDRATE-Weighted Average Cost of Long-Term Debt ⁽³⁾	0.016636	0.016636	0.016636	0.016636	0.016636	0.016636	0.016636
7	PSRATE-Weighted Average Cost of Preferred Stock ⁽³⁾	0.000434	0.000434	0.000434	0.000434	0.000434	0.000434	0.000434
8	REVCOFRT- Revenue Related Tax Revenue Conversion Factor ⁽⁴⁾	0.009580	0.009580	0.009580	0.009580	0.009580	0.009580	0.009580
9	REVCOFBD- Bad Debt Revenue Conversion Factor ⁽⁵⁾		0.004364	0.001670	0.000954	0.000717	0.000000	0.002252
10	REVCOFIT-Income Tax Revenue Conversion Factor ⁽⁶⁾	0.265823	0.265823	0.265823	0.265823	0.265823	0.265823	0.265823
11	REVCOF-Revenue Conversion Factor ⁽⁷⁾		1.283580	1.280104	1.279181	1.278874	1.277949	1.280855

Notes:

⁽¹⁾ Reference WP/P MD 2

⁽²⁾ Reference WP/P AJ 3.3

⁽³⁾ Reference WP/P MD 3

⁽⁴⁾ $FTX / (1 - FTX)$

⁽⁵⁾ $BDEBT / (1 - BDEBT)$

⁽⁶⁾ $INCTAX / (1 - INCTAX)$

⁽⁷⁾ $1 / ((1 - INCTAX) * (1 - BDEBT - FTX - RCEXP))$

Entergy Texas, Inc.
Cost of Service
Miscellaneous Data - Five Year Average Percentage of Uncollectible Accounts
Electric
Years 2017 - 2021

Line No.	RATE CLASS	5-YEAR TOTAL JURISDICTIONAL OPERATING REVENUES	5-YEAR TOTAL JURISDICTIONAL UNCOLLECTIBLES WRITTEN OFF	5-YEAR AVERAGE % UNCOLLECTIBLES
1	ETI			
2	PUCT RETAIL			
3	Residential Service	3,129,581,515	13,599,098	0.4345%
4	Small General Service	217,337,320	362,440	0.1668%
5	General Service	1,298,100,100	1,237,833	0.0954%
6	Large General Service	457,796,582	327,956	0.0716%
7	Large Industrial Power Service	1,681,001,498		
8	Lighting	73,324,674	164,779	0.2247%
9				
10	TOTAL PUCT RETAIL	6,857,141,690	15,692,105	0.2288%

Entergy Texas, Inc.
Cost of Service
Miscellaneous Data - Required Rate of Return
Electric
For the Test Year Ended December 31, 2021

		(a)	(b)	(c)	(d)
Line No.	Description	Capital Amount	Capital Ratio	Cost Rate	Rate of Return on Rate Base ⁽¹⁾
1	Long-term Debt	2,289,835,267	47.97%	3.47%	1.66%
2	Preferred Equity	38,750,000	0.81%	5.35%	0.04%
3	Common Equity	2,444,456,560	51.21%	10.80%	5.53%
4	Total	4,773,041,827	100.00%		7.24%

Notes:

⁽¹⁾Reference Schedules K-1 through K-4

Entergy Texas, Inc.
Cost of Service
AJ01 Rate Schedule Revenues - Proposed Rates
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	Incremental Amount	WP/P-1.1 Proposed Revenue	AJ 1.2	WP/P AJ 1 Base Case
1	RSRR: 440-445 SALES-RETAIL	440000: Residential Sales ⁽¹⁾	-	(727,156,565)		(727,156,565)
2	RSRR: 440-445 SALES-RETAIL	442100: Commercial Sales ⁽¹⁾	-	(405,208,876)		(405,208,876)
3	RSRR: 440-445 SALES-RETAIL	442200: Industrial Sales ⁽¹⁾	-	(487,828,053)		(487,828,053)
4	RSRR: 440-445 SALES-RETAIL	444000: Public Street & Hwy Lighting ⁽¹⁾	-	(5,824,496)		(5,824,496)
5	RSRR: 440-445 SALES-RETAIL	445000: Other Sales To Pub. Authorit ⁽¹⁾	-	(18,704,224)		(18,704,224)
6	RSRRT: 440-445 SALES-RETAIL	REVOTH: Sales Revenue ⁽²⁾	328,900,515	1,219,024,749		890,124,234
7	RO456D: 456 OTHER ELECTRIC REVENUE - DATALINK	456000: Other Electric Revenues ⁽³⁾	-	38,341		38,341
8	RO456DD: 456 OTHER ELECTRIC REVENUE - DRAW DRAFT	456000: Other Electric Revenues ⁽³⁾	-	(1,583)		(1,583)
9	RO456L: 456 OTHER ELECTRIC REVENUE - LQF	456000: Other Electric Revenues ⁽³⁾	-	4,372		4,372
10	RO456REC: 456 OTHER ELECTRIC REVENUE - REC	456000: Other Electric Revenues ⁽³⁾	(393,313)	(472,663)		(79,350)
11	RO456S: 456 OTHER ELECTRIC REVENUE - SMS	456000: Other Electric Revenues ⁽³⁾	1,476,810	16,888,244		15,409,434
12		Sub-Total REVENUES	329,984,012	(409,242,754)		(739,226,766)

Notes:

⁽¹⁾ Reference WP/PRV 1.1

⁽²⁾ Reference WP/P AJ 1.2 (base case) and WP/P-1.1 AJ 1.2 (Proposed Rates)

⁽³⁾ Reference WP/P AJ 1.3 (base case) and WP/P-1.1 AJ 1.3 (Proposed Rates)

Entergy Texas, Inc.
Cost of Service
AJ01 Rate Schedule Revenues - Proposed Rates
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				Proposed				Change to Base plus Rider Revenue	Percent Change
		Present Base Rate Revenue	Present Rider Revenue ⁽¹⁾	Present Fuel Revenue ⁽²⁾	Total Present Revenue	Proposed Base Rate Revenue ⁽⁴⁾	Proposed Rider Revenue ⁽³⁾⁽⁵⁾	Proposed Fuel Revenue ⁽²⁾	Total Proposed Revenue		
1	Residential Service	489,401,109	142,947,779	238,591,975	850,940,863	654,138,080	41,980,182	238,591,975	934,690,247	83,749,384	13.68%
2	Small General Service	36,538,206	10,738,121	18,896,382	65,998,709	40,387,907	4,248,428	18,896,382	69,332,717	3,364,008	7.12%
3	General Service	180,761,920	85,027,301	120,572,963	346,362,184	218,555,806	26,473,580	120,572,963	365,602,349	19,240,165	8.52%
4	Large General Service	48,653,278	16,406,313	49,009,329	114,068,920	64,724,779	7,513,228	49,009,329	121,247,336	7,178,416	11.03%
5	Large Industrial Power Service ⁽⁶⁾	162,327,854	48,797,867	285,650,342	494,776,063	219,104,966	8,931,219	285,650,342	513,686,527	18,910,464	9.04%
6	Lighting Service	12,443,867	3,911,872	3,459,637	19,815,376	16,113,201	2,104,528	3,459,637	21,677,366	1,861,990	11.38%
7	Total Retail	890,124,234	285,827,253	715,980,628	1,891,932,115	1,219,024,749	91,231,165	745,980,628	2,026,236,542	134,304,427	11.42%

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.

⁽⁴⁾ Consistent with PUCT Subst. R. § 25.243(f), the GCRR, DCRF and TCRF rider revenues are being moved from the rider to proposed base rate revenues.

⁽⁵⁾ Summary rider revenue (Source: WP/Q-7/RD-5) applied for both present and proposed rider revenue. Does not include the GCRR, DCRF and TCRF rider revenue. Please refer to the electronic source of Schedule Q-7 for the electronic copy of this schedule.

Note: See Schedule O-4.1 column (b) for unadjusted base and fuel revenue.

Entergy Texas, Inc.
Cost of Service
AJ01 Rate Schedule Revenues - Proposed Rates
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	Incremental Amount	Proposed Revenue	Base Case
1	EAPS	-	-	-
2	DATALINK	-	38,341	38,341
3	SMS	1,476,810	16,886,244	15,409,434
4	DDBC	-	(1,583)	(1,583)
5	RPSC	(393,313)	(472,663)	(79,350)
6	LQF	-	4,372	4,372
7	Total Reclassified Revenue ⁽¹⁾	1,083,497	16,454,711	15,371,214
8				
9	Facility Charges Adjusted ⁽²⁾	-	5,323,851	5,323,851
10				
11	Total	1,083,497	21,778,562	20,695,065

Notes:

⁽¹⁾ Reference WP/P AJ 1.3 (base case)

⁽²⁾ Reference WP/P AJ 14F.1 (base case) and WP/P-1.1 AJ 14F.1 (Proposed Rates)

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses - Proposed Rates
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	Incremental Amount	WP/P-1.1 AJ 3 Proposed Revenue	WP/P AJ 3 Base Case
1	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904000: Uncollectible Accounts ⁽¹⁾	894,044	1,135,681	241,637
2	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local ⁽²⁾	-	370,804	370,804
3	TOSLSR: 408.163 STREET RENTAL	408163: Street Rentals Tax ⁽³⁾	11,618	11,051	(567)
4	TOSLGRS: 408.164 GROSS RECEIPTS & SALES TAX	408164: Gross Receipts & Sales Tax ⁽³⁾	2,617,881	2,490,195	(127,786)
5	TOSLCO: 408.165 CITY OCCUPATION TAX	408165: City Occupation Tax ⁽³⁾	48	45	(2)
6	TOSLRC: 408.172 REGULATORY COMMISSION	408172: Regulatory Commission - State ⁽²⁾	501,570	477,088	(24,482)
7		Subtotal OPERATING EXPENSES	4,025,261	4,484,863	459,603

Notes:

⁽¹⁾Reference WP/P AJ 3.2 (base case) and WP/P-1.1 AJ 3.2 (Proposed Rates)

⁽²⁾Reference WP/P AJ 3.4 (base case) and WP/P-1.1 AJ 3.4 (Proposed Rates)

⁽³⁾Reference WP/P AJ 3.3 (base case) and WP/P-1.1 AJ 3.3 (Proposed Rates)

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses - Proposed Rates
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 ¹¹	1,219,024,749	654,138,090	46,367,907	218,555,806	64,724,779	219,104,968	18,113,201
3	AMS ¹²	18,073,613	14,612,486	1,880,449	1,430,091	134,874	15,713	-
4	MTM ¹²	(2,700,190)	(1,309,981)	(85,481)	(480,400)	(70,060)	(748,108)	(8,180)
5	EECRF ¹⁴	12,197,082	6,437,082	479,369	3,083,806	2,208,187	(11,271)	(91)
6	FITC ¹³	(3,893,094)	(3,588,510)	(234,638)	-	-	-	(91,948)
7	RCE-4 ¹⁴	2,235,009	1,180,891	97,249	409,271	121,956	415,642	-
8	TCJA ¹²	(30,001,759)	(27,328,655)	(1,820,745)	-	-	-	(854,359)
9	PCF ¹⁴	-	-	-	-	-	-	-
10	FUEL ¹⁴	715,980,627	238,591,975	18,698,382	120,572,963	49,009,328	285,650,342	3,459,637
11	Present Rate Revenues Subtotal	1,930,918,037	882,767,378	65,400,514	343,571,537	116,129,064	504,429,284	18,618,280
12								
13	Incremental Franchise Fees	10,078,817	3,389,895	291,350	2,278,640	754,112	3,291,754	73,026
14	Adjusted Rate Schedule Revenues	1,940,994,854	886,157,313	65,691,864	345,850,177	116,883,176	507,721,038	18,691,286
15								
16	Bad Debt Factors ¹⁵		0.4345%	0.1688%	0.0954%	0.0718%		0.2247%
17	Adjusted Uncollectibles ¹⁶	4,415,736	3,850,658	109,550	329,793	83,733	-	42,004
18								
19	Per Book Uncollectibles ¹⁷	3,280,055						
20								
21	Adjustment to Uncollectibles ¹⁸	1,135,681						

Notes:

¹¹ Reference WP/P-1.1 AJ 1.1

¹⁴ Reference WP/P-1.1 AJ 3.5

¹² Reference WP/P MD 2

¹³ Line 14 * Line 16

¹⁵ Reference WP/P EX 1.2 Account 904000 & 904001

¹⁶ Line 17 - Line 19

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses - Proposed Rates
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⁾	1,930,916,037
6	Other Adjusted Revenue:	
8	DATA LINK ⁽⁴⁾	38,341
9	SMS ⁽⁴⁾	16,886,244
10	DDBC ⁽⁴⁾	(1,583)
11	RPSC ⁽⁴⁾	(472,663)
12	LQF ⁽⁴⁾	4,372
13	Other TTC	344,689
14	Other SCO	(16,658)
15	Total Other Adjusted Revenue	16,782,742
16	Adjusted Rate Schedule Revenues Excl. Incremental Franchise Fees ⁽⁵⁾	1,947,698,779
17		
18		Difference ⁽⁶⁾ 313,877,178
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	45
35	408163 Street Rental	11,051
36	408164 Gross Receipts and Sales Tax	2,490,195
37	408172 Regulatory Commission	477,088
38		Total Adjustment to Taxes Other 2,978,379

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 16 - 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 - Proposed Rates
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
AUCS Rate Schedule Revenues - Proposed Rates
Electric
For the Test Year Ended December 31, 2021

Line No.	Rate Class	Proposed Base Rate Revenue	DCRF	TCRF	GCRF	AMS	EECRF	SRC	SRC-2	SCD-2	RGE-4	MTM	TCJA	FTC	Proposed Rider Revenue	Proposed Fuel Revenue	Total Proposed Revenue
1	Residential Service	681,137,000				14,073,738	6,451,082	31,539,887	2,166,547	125,945	1,740,291	11,359,811	111,236,854	12,038,073	47,993,112	278,351,976	897,890,211
2	Small General Service	128,679,807				1,830,148	113,847	2,741,350	1,049,882	176,858	30,279	130,481	11,730,493	1,291,070	4,247,122	18,958,952	39,722,471
3	General Service	273,633,806				1,130,027	3,287,808	17,752,770	1,207,520	152,458	408,211	630,000			25,172,050	120,572,368	395,852,339
4	Large General Service	391,131,179				1,241,877	3,405,187	8,751,362	1,815,247	178,611	121,268	170,000			7,072,222	49,038,739	121,341,356
5	Large Industrial/Power Service	273,124,956				12,177	117,277	2,238,171	1,087,680	177,358	416,372	1,486,708			7,927,279	225,850,372	176,880,527
6	Light Services	12,172,201						200,355	206,252	170,262	-	12,180	(252,357)	181,048	2,134,528	3,459,837	21,377,368
7	Total Retail	1,218,024,748	-	-	-	18,073,613	12,197,062	56,429,026	38,324,717	(433,242)	2,235,069	(2,700,190)	(30,001,759)	(3,683,083)	91,231,166	715,980,626	2,026,236,642

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

LINE NO.	CLASS OF SERVICE	Inside City Energy @Meter kwh (c)	Outside City Energy @Meter kwh (d)	Total Energy @Meter kwh (e)	Adjusted Energy @Meter mwh (f)	Inside City Energy Percent (g)	Inside City Energy @Meter mwh (h)	Inside City Energy @Meter Percent (i)	Change Inside City Energy @Meter kwh (j)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Residential								
1	Secondary	3,380,270,405	2,788,444,101	6,168,723,506	6,267,850	54.79710%	3,434,600	35.4495%	54,320,595
	Small General Service								
2	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
	General Service								
5	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	84,150,168	113,692,258	118,475	43.57660%	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
	Large General Service								
10	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	38.24820%	9,437		(899,339)
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)
	Large Industrial Power Service								
14	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	1,894,046,852	348,660,000	2,642,706,852	2,856,007	64.10270%	1,832,059		138,012,148
17	Total Large Industrial Power Service	2,548,055,383	5,006,491,540	7,614,546,923	7,963,774		2,713,527	28.0071%	165,471,617
	Lighting								
18	Secondary	62,940,500	27,923,524	90,864,033	80,885	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

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

This adjustment calculates the working cash requirement.

Line No.	Line Item	Account and Description	Incremental Amount	WP/P-1.1 AJ 6 Proposed Revenue	WP/P AJ 6 Base Case
1	WCTO: WORKING CASH	RRC000: Rate Base Adj-Cash Working Cap	738,926	(8,794,218)	(9,533,144)
2		Sub-Total WORKING CASH	738,926	(8,794,218)	(9,533,144)

Notes:

⁽¹⁾ Reference WP/P AJ 6.3, Column (j), Line 53 (base case) and WP/P-1.1 AJ 6.3, Column (j), Line 53 (Proposed Rates)

Entergy Texas, Inc.
Cost of Service
A.06 Working Cash - Proposed Rates
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 ⁽³⁾	(h) Expense Days ⁽⁴⁾	(i) Net Lag Days ⁽⁴⁾	(j) Working Cash ⁽⁵⁾
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 ⁽⁷⁾	5,498,489	(2,438,920)	14,664	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 ⁽⁸⁾	41,184,896	(738,464)	738,737	41,185,170	365	112,636	41.86	214.58	(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	(121,607)
14	408.156 Franchise Tax-State-Ms - ESI	-	(890)	-	(890)	365	(2)	41.86	39.76	2.10	(6)
15	408.156 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⁾	12,854,398	-	(12,919,248)	(64,850)	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⁾	2,960,467	-	(900,298)	2,060,169	365	5,490	41.86	225.50	(183.64)	(1,006,332)
25	Sub-Total Taxes Other Than Income Taxes	79,113,009	-	(28,548,967)	49,564,042		135,792				(20,120,266)
26	Current Income Taxes										
27	State Taxes ⁽²³⁾	168,799	-	-	168,799	365	462	41.86	(44.42)	86.28	38,901
28	Federal Taxes ⁽²⁴⁾	83,583,121	-	-	83,583,121	365	228,996	41.86	36.50	5.36	1,227,412
29	Sub-Total Current Income Taxes	83,751,920	-	-	83,751,920		229,457				1,267,314

Entergy Texas, Inc.
Cost of Service
A.06 Working Cash - Proposed Rates
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 ⁽²⁾	(d) Cash Amount ⁽³⁾	(e) Working Cash Days	(f) Average Daily Cash ⁽⁴⁾	(g) Revenue Days ⁽⁵⁾	(h) Expense Days ⁽⁶⁾	(i) Net Lag Days ⁽⁷⁾	(j) Working Cash ⁽⁸⁾
30	O&M Excluding Recoverables										
31	Payroll										
32	Direct Payroll	-	39,490,804	239,042	39,729,847	365	108,848	41.86	14.42	27.44	2,988,799
33	Incentives	-	3,580,962	-	3,580,962	365	9,811	41.86	252.06	(210.20)	(2,062,341)
34	Fuel										
35	Coal ⁽⁹⁾	20,674,022	(1,558,516)	947,290	20,064,796	365	54,972	41.86	38.52	3.34	183,607
36	Oil ⁽⁹⁾	784,944	(4,668)	-	780,277	365	2,138	41.86	38.52	3.34	7,140
37	Gas ⁽¹¹⁾	447,560,879	-	-	447,560,879	365	1,226,194	41.86	38.52	3.34	4,065,489
38	Allowances (A/C 508) ⁽¹⁰⁾	470,881	-	-	470,881	365	1,290	41.86	27.64	14.22	18,345
39	Eligible Purchased Power Total										
40	MSS-4 Eligible ⁽¹²⁾	36,708,653	-	-	36,708,653	365	100,572	41.86	60.14	(18.28)	(1,838,450)
41	ISB Eligible ⁽⁸⁾	360,724,685	-	-	360,724,685	365	988,287	41.86	27.64	14.22	14,053,438
42	Non-ISB Eligible ⁽¹³⁾	-	-	-	-	365	-	41.86	27.64	14.22	-
43	Entergy Services, Inc.	-	89,216,766	2,107,147	101,323,912	365	277,600	41.86	39.78	2.10	582,959
44	Other O&M ⁽²⁴⁾	302,831,217	(140,727,148)	(6,516,150)	156,587,919	365	426,268	41.86	47.53	(5.67)	(2,416,941)
45	Non-recoverable Purchased Power Total										
46	MSS-4 Non-recoverable ⁽¹⁴⁾	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 ⁽¹⁵⁾	45,004,362	-	-	45,004,362	365	123,300	41.86	27.64	14.22	1,753,321
48	Non-ISB Non-recoverable ⁽¹⁶⁾	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	1,360,936,143	(0)	7,277,815	1,368,213,958		3,748,531				9,770,895
50	Working Funds - Use Tax	-	-	106,061,235	106,061,235	365	287,839	1.00		1.00	287,839
51	Interest Expense ⁽¹⁷⁾	73,387,817	-	-	73,387,817	365	201,063	-	-	-	-
52	Preferred Dividends	(148,653)	-	-	(148,653)	365	(402)	-	-	-	-
53	Sub-Total Total Cash Working Capital	1,597,042,235	(0)	82,790,053	1,679,832,288		4,602,280				(8,794,218)
54											
55	O&M Recoverable Calculation										
56	Total O&M Expenses	505,638,111	1,561,183	(4,168,960)	503,029,334						
57	Recoverable Fuel (Account 501)	467,470,493	(1,561,183)	947,290	466,856,600						
58	Recoverable Allowances (Account 508)	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						

Entergy Texas, Inc.
 Cost of Service
 AJ08 Working Cash - Proposed Rates
 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 ⁽²⁾	(d) Cash Amount ⁽³⁾	(e) Working Cash Days	(f) Average Daily Cash ⁽⁴⁾	(g) Revenue Days ⁽⁵⁾	(h) Expense Days ⁽⁶⁾	(i) Net Lag Days ⁽⁷⁾	(j) Working Cash ⁽⁸⁾
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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 (h) * 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 TODEF: 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 TOSLGF: 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: 408.165 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-1.1, 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-1.1, Total Company Adjusted, Line FTTOA: FEDERAL INCOME TAX
- ⁽²⁵⁾ Reference Schedule P, Total Company Adjusted, Line CTAINT: INTEREST EXPENSE
- ⁽²⁶⁾ Line 55 - Schedule P-1.1, Total Company Adjusted, Line OMP551TOA: NON-RECOVERABLE - Schedule P-1.1, Total Company Adjusted, Line OMP509: 509 ALLOWANCES
- ⁽²⁷⁾ Schedule P-1.1, Adjustment, Line OMP501TOA: 501 FUEL - Schedule P-1.1, Adjustment, Line OMP501IE: 501 FUEL - INELIGIBLE - Schedule P-1.1, Adjustment, Line OMP501BR: 501 FUEL - IN BASE RATE

Entergy Texas, Inc.
Cost of Service
A.06 Working Cash - Proposed Rates
Electric
For the Test Year Ended December 31, 2021

1716 20_25TY 00 00 0000 ETRW1001 0001 0000000000

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	Cost	20,674,029	20,674,029	-	(1,852,515)	-	-	(1,852,515)	97,750	-	-	97,750	-	-	-
2	C	131,871	-	-	1,058	-	-	-	-	-	-	-	-	-	-
3	Cost	447,550,075	447,550,075	-	-	-	-	-	-	-	-	-	-	-	-
4	SD Fuel Adj	530,724,885	-	360,726,565	-	-	-	-	-	-	-	-	-	-	-
5	SD Non-recoverable	45,004,550	-	45,004,560	-	-	-	-	-	-	-	-	-	-	-
6	MSR 4 Fuel Adj	36,712,853	-	36,709,553	-	-	-	-	-	-	-	-	-	-	-
7	MSR 4 Non-recoverable	144,571,001	-	144,571,001	-	-	-	-	9,251,806	-	-	9,251,806	-	-	-
8	Net SD Fuel Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Net SD Non-recoverable	1,805,480	-	1,805,496	-	-	-	-	1,268,075	-	-	1,268,075	-	-	-
10	Fixed Payroll	-	-	-	55,410,506	-	59,486,030	4,075	209,067	-	-	209,067	-	-	25,242
11	Fixed Cost	-	-	-	3,462,962	-	3,509,850	4,888	-	-	-	-	-	-	-
12	Energy Service Cost	-	-	-	95,745,265	57,537,057	49,377,565	1,556,515	2,117,147	-	-	-	-	-	75,574
13	Other DSM	-	-	-	(142,797,480)	(57,537,057)	(65,354,761)	-	(6,514,153)	(3,757,487)	(7,227,175)	-	-	-	6,619,620
14	Sub-Total DSM Excluding Recoverables	1,017,627,740	1,960,938,750	1,872,147,989	-	-	-	0	2,277,812	(3,221,152)	(7,284,750)	214,312	(7,540,785)	6,621,170	(2,217,701)

Entergy Texas, Inc.
 Cost of Service
 AJ14F Facilities Revenue - Proposed Rates
 Electric
 For the Test Year Ended December 31, 2021

This reclassification adjustment is to functionalize the revenues for Facility Charges.

Line No.	Line Item	Account and Description	FN	Incremental Amount	Proposed Rates	Base Case ⁽¹⁾
1	RO456DFC: 456 FACILITY CHARGE - DISTRIBUTION	456107: Network Transmission Revenue		-	714,497	714,497
2	RO456TFC: 456 FACILITIES CHARGES - TRANSMISSION	456107: Network Transmission Revenue	TH	-	677,650	677,650
3	RO456TFC: 456 FACILITIES CHARGES - TRANSMISSION	456107: Network Transmission Revenue	TL	-	3,931,703	3,931,703
4		Sub-Total REVENUES		-	5,323,851	5,323,851

Notes:
 (1) Reference WPP AJ 14F.1

Entergy Texas, Inc.
 Cost of Service
 AJ15 Interest Synchronization - Proposed Rates
 Electric
 For the Test Year Ended December 31, 2021

This adjustment synchronizes test year interest expense with adjusted rate base and the embedded long term debt rate in the cost of capital.

Line No.	Line Item	Account and Description	Incremental Amount	WP/P-1.1 AJ 15 Proposed Revenue	WP/P AJ 15 Base Case
1	CTAICA: INTEREST CAP - AFUDC	EXNUMS: Current Tax Schedule M ⁽¹⁾	-	3,979,917	3,979,917
2	CTAINT: INTEREST EXPENSE	EXNUMS: Current Tax Schedule M ⁽¹⁾	(12,293)	10,407,197	10,419,490
3		Sub-Total STATE TAXABLE INCOME	(12,293)	14,387,114	14,399,406

Notes:

⁽¹⁾ Reference WP/P AJ 15.1 (base case) and WP/P-1.1 AJ 15.2 (Proposed Rates)

Entergy Texas, Inc.
Cost of Service
AJ15 Interest Synchronization - Proposed Rates
Electric
For the Test Year Ended December 31, 2021

This adjustment synchronizes test year interest expense with adjusted rate base and the embedded long term debt rate in the cost of capital.

Line No.	Adjustments to Taxable Income	Amount
1	RBTOA: Total Adjusted Rate Base ⁽¹⁾	4,412,141,140
2		
3	DEBTRATE: Total Debt Rate ⁽²⁾	1.66%
4		
5	INTRSYNC: Interest Synchronization (DEBTRATE*RBTOA)	<u>(73,400,077)</u>
6		
7	CTAINT: Interest Expense ⁽³⁾	(83,807,274)
8		
9	Adjustment to Interest Expense ⁽⁴⁾	<u>10,407,197</u>
10		
11	Adjustment to Interest Capitalized - AFUDC (CTAICA) ⁽⁵⁾	3,979,917
12		
13	Total Adjustment to Taxable Income ⁽⁶⁾	<u>14,387,114</u>

Notes:

⁽¹⁾ Reference WP/P-1.1

⁽²⁾ Reference WP/P MD

⁽³⁾ Reference WP/P EX 5.1, Line 31

⁽⁴⁾ Line 5 - Line 7

⁽⁵⁾ Reference WP/P AJ 10.7, Line 28

⁽⁶⁾ Line 9 + Line 11

ENTERGY TEXAS, INC.
DEVELOPMENT OF ADJUSTED MWH
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2021
(in MWHs)

LINE NO.	CLASS OF SERVICE	ADJUSTMENT			TOTAL
		ANNUAL	WEATHER	CUSTOMER	
(a)	(b)	(c)	(d)	(e)	(f)
1	RESIDENTIAL: SECONDARY	6,172,928	34,473	60,449	6,267,850
SMALL GENERAL SERVICE:					
SMALL GENERAL SERVICE:					
2	SECONDARY	484,196	891	6,069	491,156
3	PRIMARY	-	-	-	-
4	TOTAL	484,196	891	6,069	491,156
GENERAL SERVICE:					
5	SECONDARY	3,007,134	5,974	5,043	3,018,151
6	PRIMARY	113,779	132	4,564	118,475
7	TRANSMISSION < 230	35,862	-	153	36,015
8	TRANSMISSION => 230	-	-	-	-
8	TOTAL	3,156,775	6,106	9,760	3,172,641
LARGE GENERAL SERVICE:					
9	SECONDARY	951,137	1,780	-	952,917
10	PRIMARY	319,587	229	-	319,816
11	TRANSMISSION < 230	24,656	17	-	24,673
12	TOTAL	1,295,380	2,026	-	1,297,406
LARGE INDUSTRIAL POWER SERVICE:					
13	SECONDARY	-	-	-	-
14	PRIMARY	662,483	366	-	662,849
15	TRANSMISSION < 230	4,317,531	362	-	4,317,893
16	TRANSMISSION => 230	2,616,815	12	-	2,616,827
17	PRIMARY (IS)	131	-	-	131
18	TRANSMISSION < 230 (IS)	124,894	-	-	124,894
19	TRANSMISSION => 230 (IS)	241,180	-	-	241,180
20	TOTAL	7,963,034	740	-	7,963,774
21	ROADWAY LIGHTING	31,880	-	-	31,880
22	NON-ROADWAY LIGHTING	59,005	-	-	59,005
23	TOTAL TEXAS RETAIL	<u>19,163,198</u>	<u>44,236</u>	<u>76,278</u>	<u>19,283,712</u>