ENTERGY SERVICES, INC.
FEDERAL ENERGY REGULATORY COMMISSION
2015 Attachment O Annual Rate Update

Response of: Entergy Services, Inc.
to the First Set of Data Requests
of Requesting Party: Arkansas Electric
Cooperative Corporation

Filed: 01/22/2016

Question No.: AECC 1-14 Part No.: Addendum:

Question:

Refer to EAI's 2014 FERC Form 1 page 323, line 186, Account 925 – Injuries and Damages, please explain and provide supporting documentation for the increase of approximately $1.6 million, or 33%, above the 2013 expense.

Response:

Please see the attached detail.

For the year-over-year increase, approximately $1.8 million is associated with billings for a liability insurance increase and a $0.2 million decrease associated with other insurance and loss reserves.

Account 925 2013 vs. 2014

Account	Account Desc	Resource Desc	2013 Monetary Amount	2014 Monetary Amount	Change in $	% Change related to total variance
925000	Injuries & Damages Expense	Benefits Alloc - Variable Rate	$ (2,239)	$ -	$ 2,239	0.05%
925000	Injuries & Damages Expense	Liability Insurance	$ 2,217,934	$ 4,036,502	$ 1,818,568	38.40%
925000	Injuries & Damages Expense	Loss Reserves - IBNR	$ 52,759	$ 11,663	$ (41,096)	-0.87%
925000	Injuries & Damages Expense	Oth Insurance & Loss Reserves	$ 1,983,178	$ 1,738,326	$ (244,852)	-5.17%
925000	Injuries & Damages Expense	Other Outside Contract Service	$ 64,777	$ 71,472	$ 6,695	0.14%
925000	Injuries & Damages Expense	Computer & Office Supplies	$ 255	$ -	$ (255)	-0.01%
925000	Injuries & Damages Expense	Participating Opip Contractors	$ 335	$ -	$ (335)	-0.01%
925000	Injuries & Damages Expense	Other Contract Work	$ 7	$ -	$ (7)	0.00%
925000	Injuries & Damages Expense	Service Company Billings	$ 810,567	$ 914,597	$ 104,030	2.20%
925000	Injuries & Damages Expense	Cascade Billing Through EOI	$ 44,244	$ 14,735	$ (29,509)	-0.62%
925000	Injuries & Damages Expense	Service Company Recipient	$ 69,765	$ 82,809	$ 13,044	0.28%
925000	Injuries & Damages Expense	ServCo Recip-Cascade-EOI	$ 7,725	$ 2,541	$ (5,184)	-0.11%
925000	Injuries & Damages Expense	Balance Sheet Default	$ 3,808	$ 4,560	$ 752	0.02%
925000	Injuries & Damages Expense	Reimbursement-Other	$ (354,442)	$ (336,792)	$ 17,650	0.37%
925000	Injuries & Damages Expense	Co-Owner Credits	$ (162,498)	$ (218,693)	$ (56,195)	-1.19%
			$ 4,736,175	$ 6,321,720	$ 1,585,545	33.48%
					33.48%	