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 1-8 Part No.: Addendum:

Question:

Refer to EAI's 2014 FERC Form 1 page 321, line 83, Account 560 – Operation Supervision and Engineering, please explain and provide supporting documentation for the decrease of approximately $3.4 million, below the 2013 expense.

Response:

Please see the attached Account 560 comparison of 2013 expense to 2014 expense. The largest decreases are due to lower service company billings and reclassifying "Dues – Company Memberships" from Account 560 to Account 561.8. See also ESI's response to SMEPA 1-7.

AECC 1-8 Account 560 2013 vs. 2014

Account	Account Desc	Resource Desc	2013 Monetary Amount	2014 Monetary Amount	Change in $	% Change related to total variance %
560000	Oper Super & Engineering	Incentive Compensation	$ 41,625	$ 24,347	$ (17,278)	-0.22%
560000	Oper Super & Engineering	Salaries & Wages - Exempt	$ 482,016	$ 433,357	$ (48,659)	-0.61%
560000	Oper Super & Engineering	Salaries & Wages - Non-Exempt	$ 20,039	$ 808	$ (19,231)	-0.24%
560000	Oper Super & Engineering	Salaries & Wages - Bargaining	$ 387,446	$ 367,110	$ (20,336)	-0.25%
560000	Oper Super & Engineering	Payroll Accrual	$ 9,805	$ (4,392)	$ (14,197)	-0.18%
560000	Oper Super & Engineering	Per Diem Reimbursement	$ 3,443	$ 6,325	$ 2,882	0.04%
560000	Oper Super & Engineering	Dues-Employee Indus & Prof	$ 919	$ 744	$ (175)	0.00%
560000	Oper Super & Engineering	Business Meals/Entertainment	$ 6,686	$ 3,955	$ (2,731)	-0.03%
560000	Oper Super & Engineering	Personal Car Mileage - Local	$ 18,264	$ 14,646	$ (3,618)	-0.05%
560000	Oper Super & Engineering	Employee Mtgs/Functions/Awards	$ 43,438	$ 39,303	$ (4,135)	-0.05%
560000	Oper Super & Engineering	Other Employee Expenses	$ 2,996	$ 3,366	$ 370	0.00%
560000	Oper Super & Engineering	Travel Transportation	$ 3,614	$ 1,879	$ (1,735)	-0.02%
560000	Oper Super & Engineering	Lodging	$ 18,178	$ 16,407	$ (1,771)	-0.02%
560000	Oper Super & Engineering	Taxable Meals	$ -	$ 19	$ 19	0.00%
560000	Oper Super & Engineering	Telephone Cost - Local Service	$ 12,609	$ 13,720	$ 1,111	0.01%
560000	Oper Super & Engineering	Consumables	$ 45	$ -	$ (45)	0.00%
560000	Oper Super & Engineering	Teamsharing Loading	$ 12,471	$ 4,319	$ (8,152)	-0.10%
560000	Oper Super & Engineering	Restricted Stock	$ 15,930	$ 14,984	$ (946)	-0.01%
560000	Oper Super & Engineering	Materials & Supplies	$ 99,212	$ 798	$ (98,414)	-1.23%
560000	Oper Super & Engineering	Non-Inven matl direct purchase	$ 17,810	$ 18,065	$ 255	0.00%
560000	Oper Super & Engineering	Materials & Supplies Loader	$ 3,300	$ 19	$ (3,281)	-0.04%
560000	Oper Super & Engineering	Misc Relocation Exp - Taxable	$ 3,254	$ 11,753	$ 8,499	0.11%
560000	Oper Super & Engineering	Misc Relocation Exp-Nontaxable		$ 7,949	$ 7,949	0.10%
560000	Oper Super & Engineering	Recruiting Expense	$ 1,096	$ 344	$ (752)	-0.01%
560000	Oper Super & Engineering	Transportation	$ 128,897	$ 130,867	$ 1,970	0.02%
560000	Oper Super & Engineering	Other Outside Contract Service	$ -	$ -	$ -	0.00%
560000	Oper Super & Engineering	Computer & Office Supplies	$ 500	$ 237	$ (263)	0.00%
560000	Oper Super & Engineering	Postage and Overnight Delivery	$ 1,341	$ 427	$ (914)	-0.01%
560000	Oper Super & Engineering	Utility Bills	$ 7,275	$ 6,215	$ (1,060)	-0.01%
560000	Oper Super & Engineering	Other Office & General	$ 1,390	$ -	$ (1,390)	-0.02%
560000	Oper Super & Engineering	Contract/Design Engineering	$ 3,448	$ -	$ (3,448)	-0.04%
560000	Oper Super & Engineering	Exempt-Overtime	$ 19,796	$ 1,680	$ (18,116)	-0.23%
560000	Oper Super & Engineering	Other Contract Work	$ 296,934	$ 12,154	$ (284,780)	-3.57%
560000	Oper Super & Engineering	Temporary Employee Services	$ 1,864	$ -	$ (1,864)	-0.02%
560000	Oper Super & Engineering	Service Company Billings	$ 6,903,216	$ 2,739,013	$ (4,164,203)	-52.16%
560000	Oper Super & Engineering	Labor - Outsourcing	$ 25,045	$ -	$ (25,045)	-0.31%
560000	Oper Super & Engineering	Subcontractors - Outsourcing	$ 29,808	$ -	$ (29,808)	-0.37%
560000	Oper Super & Engineering	Non-Exempt-Overtime	$ 6,747	$ 1,202	$ (5,545)	-0.07%
560000	Oper Super & Engineering	Cascade Billing Through EOI	$ 133	$ (5)	$ (138)	0.00%
560000	Oper Super & Engineering	Training/Seminar/Ind Mtg Fees	$ 9,238	$ 6,735	$ (2,503)	-0.03%
560000	Oper Super & Engineering	Bargaining-Overtime	$ 26,156	$ 16,182	$ (9,974)	-0.12%
560000	Oper Super & Engineering	Dues-Company Memberships	$ 627,862	$ -	$ (627,862)	-7.87%
560000	Oper Super & Engineering	Outsourcing - Labor Accrual	$ 1,486	$ (1,486)	$ (2,972)	-0.04%
560000	Oper Super & Engineering	Other	$ 26,391	$ 7,831	$ (18,560)	-0.23%
560000	Oper Super & Engineering	Other - Outsourcing	$ 886	$ (192)	$ (1,078)	-0.01%
560000	Oper Super & Engineering	Pagers	$ -	$ 9	$ 9	0.00%
560000	Oper Super & Engineering	Loaned Labor-Exempt	$ 5,639	$ 15,648	$ 10,009	0.13%
560000	Oper Super & Engineering	Loaned Labor - Non Exempt	$ 3	$ 309	$ 306	0.00%
560000	Oper Super & Engineering	Loaned Labor - Bargaining	$ 4	$ -	$ (4)	0.00%
560000	Oper Super & Engineering	Loaned Labor-Exempt-Overtime	$ -	$ 1,140	$ 1,140	0.01%
560000	Oper Super & Engineering	Service Company Recipient	$ 368,370	$ 168,939	$ (199,431)	-2.50%
560000	Oper Super & Engineering	ServCo Recip-Cascade-EOI	$ 7	$ -	$ (7)	0.00%
560000	Oper Super & Engineering	Non-Productive Loader	$ 112,994	$ 83,589	$ (29,405)	-0.37%
560000	Oper Super & Engineering	Balance Sheet Default	$ (1,826,847)	$ 429,033	$ 2,255,880	28.26%
			$ 7,982,779	$ 4,599,352	$ (3,383,427)	-42.38%
					-42.38%	