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 1-15 Part No.: Addendum:

Question:

Refer to EAI's 2014 FERC Form 1 page 323, line 186, Account 926 – Employee Pensions and Benefits, please explain and provide supporting documentation for the decrease of approximately $28 million, or 29%, below the 2013 expense.

Response:

Please see the attached detail.

AECC 1-15 Account 926 2013 vs. 2014

Account	Account Desc	Resource Desc	2013 Monetary Amount	2014 Monetary Amount	Change in $	% Change related to total variance %
926000	Employee Pension & Benefits	Group Medical/Dental Insurance	$ (455,229)	$ 362,410	$ 817,639	0.84%
926000	Employee Pension & Benefits	Benefits Alloc - Standard Rate	$ 16,299,305	$ 16,120,016	$ (179,289)	-0.18%
926000	Employee Pension & Benefits	Benefits Alloc - Variable Rate	$ 21,164,517	$ 3,176,880	$ (17,987,637)	-18.46%
926000	Employee Pension & Benefits	Educational Reimbursement	$ 73,354	$ 100,968	$ 27,614	0.03%
926000	Employee Pension & Benefits	Stock Options	$ 120,882	$ 29,326	$ (91,556)	-0.09%
926000	Employee Pension & Benefits	Post Retirement Plan Payments	$ 447,739	$ 753,705	$ 305,966	0.31%
926000	Employee Pension & Benefits	Service Company Billings	$ 77,411,768	$ 51,592,821	$ (25,818,947)	-26.49%
926000	Employee Pension & Benefits	Cascade Billing Through EOI	$ 1,668,115	$ 707,987	$ (960,128)	-0.99%
926000	Employee Pension & Benefits	Other	$ (501,158)	$ (85,672)	$ 415,486	0.43%
926000	Employee Pension & Benefits	Ins Recovery Funds	$ (919,159)	$ -	$ 919,159	0.94%
926000	Employee Pension & Benefits	Amortization	$ 164,919	$ -	$ (164,919)	-0.17%
926000	Employee Pension & Benefits	Active Death Payouts	$ 2,619	$ -	$ (2,619)	0.00%
926000	Employee Pension & Benefits	Balance Sheet Default	$ (9,565,262)	$ 2,830,201	$ 12,395,463	12.72%
926000	Employee Pension & Benefits	Reimbursement-Highway Relocati	$ (2,756)	$ (3,996)	$ (1,240)	0.00%
926000	Employee Pension & Benefits	Reimbursement-Ciac Post 1986	$ -	$ (10)	$ (10)	0.00%
926000	Employee Pension & Benefits	Co-Owner Billings	$ 4,139	$ 9,419	$ 5,280	0.01%
926000	Employee Pension & Benefits	Co-Owner Credits	$ (8,449,285)	$ (6,094,603)	$ 2,354,682	2.42%
			$ 97,464,508	$ 69,499,452	$ (27,965,056)	-28.69%
					-28.69%	

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