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 1-11 Part No.: Addendum:

Question:

Refer to EAI's 2014 FERC Form 1 page 323, line 181, Account 920 – Administrative and General Salaries, please explain and provide supporting documentation for the increase of approximately $3.4 million, or 10%, above the 2013 expense.

Response:

For the year-over-year increase, approximately $1.1 million is associated with billings by other Entergy companies to EAI and $1.8 million is associated with regulatory deferrals and regulatory amortizations in resource "Balance Sheet Default." Balance Sheet Default is used for accounting related transactions and/or manual journal entries.

AECC 1-11 Account 920 2013 vs. 2014

Account	Account Desc	Resource Desc	2013 Monetary Amount	2014 Monetary Amount	Change in $	% Change related to total variance %
920000	Adm & General Salaries	Incentive Compensation	$ 309,315	$ 484,549	$ 175,234	0.51%
920000	Adm & General Salaries	Salaries & Wages - Exempt	$ 1,622,494	$ 1,911,351	$ 288,857	0.84%
920000	Adm & General Salaries	Salaries & Wages - Non-Exempt	$ 158,734	$ 158,870	$ 136	0.00%
920000	Adm & General Salaries	Salaries & Wages - Bargaining	$ 317,447	$ 335,149	$ 17,702	0.05%
920000	Adm & General Salaries	Salaries & Wages - Part Time	$ (544)	$ 235	$ 779	0.00%
920000	Adm & General Salaries	Payroll Accrual	$ 21,569	$ (6,303)	$ (27,872)	-0.08%
920000	Adm & General Salaries	Teamsharing Loading	$ 1,533,042	$ 1,285,064	$ (247,978)	-0.72%
920000	Adm & General Salaries	LTIP	$ 44,443	$ 76,730	$ 32,287	0.09%
920000	Adm & General Salaries	Restricted Stock	$ 173,980	$ 166,557	$ (7,423)	-0.02%
920000	Adm & General Salaries	Oth Insurance & Loss Reserves	$ -	$ 350,000	$ 350,000	1.02%
920000	Adm & General Salaries	Payroll-Balance Sheet Only	$ -	$ 2	$ 2	0.00%
920000	Adm & General Salaries	Exempt-Overtime	$ -	$ 173	$ 173	0.00%
920000	Adm & General Salaries	Service Company Billings	$ 25,183,563	$ 27,626,200	$ 2,442,637	7.14%
920000	Adm & General Salaries	Labor - Outsourcing	$ -	$ -	$ -	0.00%
920000	Adm & General Salaries	Non-Exempt-Overtime	$ 2,223	$ 1,249	$ (974)	0.00%
920000	Adm & General Salaries	Cascade Billing Through EOI	$ 2,038,991	$ 646,536	$ (1,392,455)	-4.07%
920000	Adm & General Salaries	Bargaining-Overtime	$ 65,532	$ 91,975	$ 26,443	0.08%
920000	Adm & General Salaries	Safety Training Loader	$ 6,256	$ 3,679	$ (2,577)	-0.01%
920000	Adm & General Salaries	Other	$ (9,931)	$ 4,876	$ 14,807	0.04%
920000	Adm & General Salaries	Ins Recovery Funds	$ (53,238)	$ -	$ 53,238	0.16%
920000	Adm & General Salaries	Loaned Labor-Exempt	$ 1,952	$ 7,749	$ 5,797	0.02%
920000	Adm & General Salaries	Loaned Labor - Non Exempt	$ 1,495	$ 2,318	$ 823	0.00%
920000	Adm & General Salaries	Loaned Labor - Bargaining	$ 7,461	$ 1,075	$ (6,386)	-0.02%
920000	Adm & General Salaries	Service Company Recipient	$ 3,628,219	$ 3,883,550	$ 255,331	0.75%
920000	Adm & General Salaries	Loaned Labor-Bargaining-OT	$ 2,524	$ 137	$ (2,387)	-0.01%
920000	Adm & General Salaries	ServCo Recip-Cascade-EOI	$ 382,211	$ 114,711	$ (267,500)	-0.78%
920000	Adm & General Salaries	Amortization	$ 66,347	$ -	$ (66,347)	-0.19%
920000	Adm & General Salaries	Non-Productive Loader	$ 122,681	$ 74,222	$ (48,459)	-0.14%
920000	Adm & General Salaries	Balance Sheet Default	$ (1,408,146)	$ 367,836	$ 1,775,982	5.19%
920000	Adm & General Salaries	Reimbursement-Highway Relocati	$ (20)	$ (342)	$ (322)	0.00%
			34,218,600	$ 37,588,148	$ 3,369,548	9.85%
					9.85%	