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: South Mississippi
Electric Power Association

Filed: 01/22/2016

Question No.: SMEPA 1-11 Part No.: Addendum:

Question:

Refer to EMI's 2014 FERC Form 1 page 323, line 181, Account 920 – Administrative and General Salaries, please explain and provide supporting documentation for the significant increase of approximately $2.5 million, or 13%, above the 2013 expense.

Response:

Please see the attached detail.

For the year-over-year increase, approximately $1.5 million is associated with billings by other Entergy companies to EMI and $0.5 million is associated with employee compensation.

SMEPA 1-11 Account 920 2013 vs. 2014

Account	Account Desc	Resource	Resource Desc	2013 Monetary Amount	2014 Monetary Amount	Change in $	% Change related to total variance %
920000	Adm & General Salaries	002	Incentive Compensation	$ 252,254	$ 245,988	$ (6,266)	-0.03%
920000	Adm & General Salaries	003	Salaries & Wages - Exempt	$ 2,064,017	$ 1,962,726	$ (101,291)	-0.55%
920000	Adm & General Salaries	004	Salaries & Wages - Non-Exempt	$ 182,693	$ 141,846	$ (40,847)	-0.22%
920000	Adm & General Salaries	005	Salaries & Wages - Bargaining	$ 148,908	$ 151,357	$ 2,449	0.01%
920000	Adm & General Salaries	007	Payroll Accrual	$ 6,464	$ 13,322	$ 6,858	0.04%
920000	Adm & General Salaries	061	Teamsharing Loading	$ 516,126	$ 1,082,138	$ 566,012	3.05%
920000	Adm & General Salaries	064	LTIP	$ 41,980	$ 71,627	$ 29,647	0.16%
920000	Adm & General Salaries	066	Restricted Stock	$ 136,547	$ 167,521	$ 30,974	0.17%
920000	Adm & General Salaries	333	Exempt-Overtime	$ -	$ -	$ -	0.00%
920000	Adm & General Salaries	410	Service Company Billings	$ 13,161,833	$ 14,707,908	$ 1,546,075	8.34%
920000	Adm & General Salaries	443	Non-Exempt-Overtime	$ 440	$ 1,136	$ 696	0.00%
920000	Adm & General Salaries	553	Bargaining-Overtime	$ 10,500	$ 14,601	$ 4,101	0.02%
920000	Adm & General Salaries	636	Safety Training Loader	$ 985	$ 1,050	$ 65	0.00%
920000	Adm & General Salaries	650	Ins Recovery Funds	$ -	$ (8,778)	$ (8,778)	-0.05%
920000	Adm & General Salaries	703	Loaned Labor-Exempt	$ 13,348	$ 21,345	$ 7,997	0.04%
920000	Adm & General Salaries	705	Loaned Labor - Bargaining	$ -	$ 4,839	$ 4,839	0.03%
920000	Adm & General Salaries	740	Service Company Recipient	$ 1,882,790	$ 2,132,128	$ 249,338	1.35%
920000	Adm & General Salaries	753	Loaned Labor-Bargaining-OT	$ -	$ 470	$ 470	0.00%
920000	Adm & General Salaries	890	Non-Productive Loader	$ 243,509	$ 290,013	$ 46,504	0.25%
920000	Adm & General Salaries	901	Balance Sheet Default	$ (133,990)	$ (4,491)	$ 129,499	0.70%
				$ 18,528,404	$ 20,996,746	$ 2,468,342	13.32%
						13.32%	