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 1-10 Part No.: Addendum:

Question:

Refer to EMI's 2014 FERC Form 1 page 321, line 108, Account 571 – Maintenance of Overhead Lines, please explain and provide supporting documentation for the increase of approximately $1.3 million, or 92%, above the 2013 expense.

Response:

For the year-over-year increase, approximately 88% of the increase in Account 571 was for Other Contract Work associated with vegetation management activities. See the attached spreadsheet showing a comparison of Account 571 for 2013 and 2014.

SMEPA 1-10 Account 571 2013 vs. 2014

Account	Account Desc	Resource	Resource Desc	2013 Monetary Amount	2014 Monetary Amount	Change in $	% Change related to total variance %
571000	Maint Of Overhead Lines	002	Incentive Compensation	$ 3,924	$ 4,514	$ 590	0.04%
571000	Maint Of Overhead Lines	003	Salaries & Wages - Exempt	$ 30,695	$ 33,416	$ 2,721	0.19%
571000	Maint Of Overhead Lines	004	Salaries & Wages - Non-Exempt	$ -	$ 307	$ 307	0.02%
571000	Maint Of Overhead Lines	005	Salaries & Wages - Bargaining	$ -	$ 6,609	$ 6,609	0.47%
571000	Maint Of Overhead Lines	007	Payroll Accrual	$ (107)	$ 330	$ 437	0.03%
571000	Maint Of Overhead Lines	024	Business Meals/Entertainment	$ 426	$ 245	$ (181)	-0.01%
571000	Maint Of Overhead Lines	026	Personal Car Mileage - Local	$ -	$ 62	$ 62	0.00%
571000	Maint Of Overhead Lines	028	Other Employee Expenses	$ 882	$ 67	$ (815)	-0.06%
571000	Maint Of Overhead Lines	032	Lodging	$ 158	$ 121	$ (37)	0.00%
571000	Maint Of Overhead Lines	095	Materials & Supplies	$ (108,183)	$ (111,207)	$ (3,024)	-0.22%
571000	Maint Of Overhead Lines	096	Non-Inven matl direct purchase	$ 5,131	$ 6,976	$ 1,845	0.13%
571000	Maint Of Overhead Lines	097	Materials & Supplies Loader	$ (2,507)	$ (3,737)	$ (1,230)	-0.09%
571000	Maint Of Overhead Lines	201	Transportation	$ 11,361	$ 5,116	$ (6,245)	-0.44%
571000	Maint Of Overhead Lines	286	Postage and Overnight Delivery	$ -	$ 18	$ 18	0.00%
571000	Maint Of Overhead Lines	333	Exempt-Overtime	$ 4,120	$ 4,512	$ 392	0.03%
571000	Maint Of Overhead Lines	386	Other Contract Work	$ 1,497,868	$ 2,743,544	$1,245,676	88.59%
571000	Maint Of Overhead Lines	390	Contract Work Accrual	$ (29,801)	$ -	$ 29,801	2.12%
571000	Maint Of Overhead Lines	410	Service Company Billings	$ 747	$ 79	$ (668)	-0.05%
571000	Maint Of Overhead Lines	640	Other	$ 2,298	$ 7,116	$ 4,818	0.34%
571000	Maint Of Overhead Lines	693	Pagers	$ 361	$ 88	$ (273)	-0.02%
571000	Maint Of Overhead Lines	703	Loaned Labor-Exempt	$ -	$ 1,153	$ 1,153	0.08%
571000	Maint Of Overhead Lines	705	Loaned Labor - Bargaining	$ 423	$ 114	$ (309)	-0.02%
571000	Maint Of Overhead Lines	753	Loaned Labor-Bargaining-OT	$ 670	$ -	$ (670)	-0.05%
571000	Maint Of Overhead Lines	890	Non-Productive Loader	$ 5,356	$ 6,960	$ 1,604	0.11%
571000	Maint Of Overhead Lines	901	Balance Sheet Default	$ (10,288)	$ -	$ 10,288	0.73%
571000	Maint Of Overhead Lines	941	Reimbursement-Other	$ (7,377)	$ -	$ 7,377	0.52%
571000	Maint Of Overhead Lines	S21	Tax RC - Mixed Svc Cost Basis	$ 41	$ -	$ (41)	0.00%
571000	Maint Of Overhead Lines	S22	Offset Tax RC - Mixed Svc Cost	$ (41)	$ -	$ 41	0.00%
				$ 1,406,157	$ 2,706,403	$1,300,246	92.47%
						92.47%	