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 1-5 Part No.: Addendum:

Question:

Refer to EMI'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 $2.1 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, reclassifying "Dues – Company Memberships" from Account 560 to Account 561.8. Also, the decrease to "Balance Sheet Default" (regulatory deferrals and amortizations) was due to the end of the deferral for MISO implementation costs. That decrease was partially offset by the start of the MISO implementation deferral amortization. Both the MISO deferral and the amortization were excluded from the formula calculation in Adjustment AJ01.

SMEPA 1-5 Account 560 2013 vs. 2014

Account	Account Desc	Resource	Resource Desc	2013 Monetary Amount	2014 Monetary Amount	Change in $	% Change related to variance total %
560000	Oper Super & Engineering	002	Incentive Compensation	$ 18,108	$ 28,976	$ 10,868	0.22%
560000	Oper Super & Engineering	003	Salaries & Wages - Exempt	$ 101,815	$ 326,869	$ 225,054	4.57%
560000	Oper Super & Engineering	004	Salaries & Wages - Non-Exempt	$ 987	$ 310	$ (677)	-0.01%
560000	Oper Super & Engineering	005	Salaries & Wages - Bargaining	$ 207,539	$ 154,771	$ (52,768)	-1.07%
560000	Oper Super & Engineering	007	Payroll Accrual	$ (1,144)	$ 15,006	$ 16,150	0.33%
560000	Oper Super & Engineering	020	Per Diem Reimbursement	$ 2,041	$ 501	$ (1,540)	-0.03%
560000	Oper Super & Engineering	022	Dues-Employee Indus & Prof	$ 187	$ 1	$ (186)	0.00%
560000	Oper Super & Engineering	024	Business Meals/Entertainment	$ 3,655	$ 2,465	$ (1,190)	-0.02%
560000	Oper Super & Engineering	026	Personal Car Mileage - Local	$ 4,644	$ 4,142	$ (502)	-0.01%
560000	Oper Super & Engineering	027	Employee Mtgs/Functions/Awards	$ 4,654	$ 7,616	$ 2,962	0.06%
560000	Oper Super & Engineering	028	Other Employee Expenses	$ 26,112	$ 4,672	$ (21,440)	-0.44%
560000	Oper Super & Engineering	031	Travel Transportation	$ 792	$ 2,379	$ 1,587	0.03%
560000	Oper Super & Engineering	032	Lodging	$ 6,616	$ 8,177	$ 1,561	0.03%
560000	Oper Super & Engineering	042	Long Distance Charges	$ 1	$ -	$ (1)	0.00%
560000	Oper Super & Engineering	045	Telephone Cost - Local Service	$ 9,396	$ 9,238	$ (158)	0.00%
560000	Oper Super & Engineering	046	Other Telecommunications Costs	$ -	$ 35	$ 35	0.00%
560000	Oper Super & Engineering	058	Consumables	$ 286	$ -	$ (286)	-0.01%
560000	Oper Super & Engineering	061	Teamsharing Loading	$ 2,200	$ 13,035	$ 10,835	0.22%
560000	Oper Super & Engineering	066	Restricted Stock	$ 6,568	$ 6,557	$ (11)	0.00%
560000	Oper Super & Engineering	095	Materials & Supplies	$ 214	$ 762	$ 548	0.01%
560000	Oper Super & Engineering	096	Non-Inven matl direct purchase	$ 4,977	$ 1,297	$ (3,680)	-0.07%
560000	Oper Super & Engineering	097	Materials & Supplies Loader	$ 16	$ 29	$ 13	0.00%
560000	Oper Super & Engineering	113	Misc Relocation Exp - Taxable	$ -	$ 68,154	$ 68,154	1.38%
560000	Oper Super & Engineering	115	Misc Relocation Exp-Nontaxable	$ -	$ (10,237)	$ (10,237)	-0.21%
560000	Oper Super & Engineering	117	Recruiting Expense	$ 664	$ 405	$ (259)	-0.01%
560000	Oper Super & Engineering	201	Transportation	$ 58,959	$ 28,619	$ (30,340)	-0.62%
560000	Oper Super & Engineering	249	Other Outside Contract Service	$ 198	$ 6,233	$ 6,035	0.12%
560000	Oper Super & Engineering	257	Computer Hardware Acquisitions	$ -	$ 1,691	$ 1,691	0.03%
560000	Oper Super & Engineering	276	Computer & Office Supplies	$ 80	$ -	$ (80)	0.00%
560000	Oper Super & Engineering	286	Postage and Overnight Delivery	$ 1,743	$ 2,796	$ 1,053	0.02%
560000	Oper Super & Engineering	296	Utility Bills	$ 69,789	$ 66,201	$ (3,588)	-0.07%
560000	Oper Super & Engineering	298	Other Office & General	$ 874	$ 1,149	$ 275	0.01%
560000	Oper Super & Engineering	333	Exempt-Overtime	$ 13,539	$ 8,498	$ (5,041)	-0.10%
560000	Oper Super & Engineering	386	Other Contract Work	$ 153,373	$ 87,778	$ (65,595)	-1.33%
560000	Oper Super & Engineering	390	Contract Work Accrual	$ (3,625)	$ -	$ 3,625	0.07%
560000	Oper Super & Engineering	410	Service Company Billings	$ 3,825,576	$ 1,689,852	$(2,135,724)	-43.34%
560000	Oper Super & Engineering	433	Labor - Outsourcing	$ 14,474	$ -	$ (14,474)	-0.29%
560000	Oper Super & Engineering	434	Subcontractors - Outsourcing	$ 17,227	$ -	$ (17,227)	-0.35%
560000	Oper Super & Engineering	526	Training/Seminar/Ind Mtg Fees	$ 1,496	$ 1,821	$ 325	0.01%
560000	Oper Super & Engineering	553	Bargaining-Overtime	$ 2,818	$ 4,839	$ 2,021	0.04%
560000	Oper Super & Engineering	568	Dues-Company Memberships	$ 399,549	$ -	$ (399,549)	-8.11%
560000	Oper Super & Engineering	586	Aircard/Tablet Data Usage	$ -	$ 35	$ 35	0.00%
560000	Oper Super & Engineering	609	Outsourcing - Labor Accrual	$ 859	$ (859)	$ (1,718)	-0.03%
560000	Oper Super & Engineering	640	Other	$ 39,488	$ 1,094	$ (38,394)	-0.78%
560000	Oper Super & Engineering	641	Other - Outsourcing	$ 512	$ (111)	$ (623)	-0.01%
560000	Oper Super & Engineering	650	Ins Recovery Funds	$ 270	$ -	$ (270)	-0.01%
560000	Oper Super & Engineering	703	Loaned Labor-Exempt	$ -	$ 59,673	$ 59,673	1.21%
560000	Oper Super & Engineering	705	Loaned Labor - Bargaining	$ 699	$ 241	$ (458)	-0.01%
560000	Oper Super & Engineering	706	Loaned Labor -Part Time	$ 2,405	$ -	$ (2,405)	-0.05%
560000	Oper Super & Engineering	740	Service Company Recipient	$ 187,352	$ 118,521	$ (68,831)	-1.40%
560000	Oper Super & Engineering	753	Loaned Labor-Bargaining-OT	$ -	$ -	$ -	0.00%
560000	Oper Super & Engineering	890	Non-Productive Loader	$ 51,158	$ 59,238	$ 8,080	0.16%
560000	Oper Super & Engineering	901	Balance Sheet Default	$ (311,210)	$ 70,297	$ 381,507	7.74%
				$ 4,927,931	$ 2,852,766	$(2,075,165)	-42.11%
						-42.11%	