



Courtney R. Nicholson
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1600 Perdido Street, New Orleans, LA 70112

July 14, 2023

VIA ELECTRONIC DELIVERY

Lora W. Johnson, CMC, LMMC
Clerk of Council
Room 1E09, City Hall
1300 Perdido Street
New Orleans, LA 70112

Re: Entergy New Orleans, LLC’s 2023 Electric and Gas Formula Rate
Plan Filings

Dear Ms. Johnson:

Enclosed please find the Correction Report of Entergy New Orleans, LLC (“ENO” or “Company”) Regarding the April 28, 2023 Electric Formula Rate Plan Filing with attachments. The Company is filing the Correction Report pursuant to Section II.B.3 of Electric Formula Rate Plan Rider Schedule EFRP-6. As a result of the remote operations of the Council’s office related to COVID-19, ENO submits this filing electronically and will submit the requisite original and number of hard copies once the Council resumes normal operations or as you direct. ENO requests that you file this submission in accordance with Council regulations as modified for the present circumstances.

Certain attachments to the Correction Report contain commercially sensitive material, the public disclosure of which likely presents an unreasonable risk of harm to the Company and its customers. As such, this material is being provided to the Council’s Advisors in accordance with the Official Protective Order adopted pursuant to Council Resolution R-07-432 relative to the disclosure of Protected Materials.

Should you have any questions regarding the above/attached, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads 'Courtney R. Nicholson'.

Courtney R. Nicholson

Enclosures

cc: Official Service List (UD-18-07 via electronic mail)

Entergy New Orleans, LLC

**FORMULA RATE PLAN
FILING**

ELECTRIC

**REVISED
PROPOSED RATE
ALLOCATION**

ATTACHMENT A

Test Year Ended December 31, 2022

**Entergy New Orleans, LLC
Revised Formula Rate Plan
Electric
For the Period Ended December 31, 2022**

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Effective: 8-30-2023

ATTACHMENT A

**ENTERGY NEW ORLEANS, LLC
REVISED ELECTRIC FORMULA RATE PLAN RIDER SCHEDULE EFRP-6
RATE ADJUSTMENTS**

The following Rate Adjustments will be applied to the rates set out in the monthly bills of Entergy New Orleans, LLC's ("ENOL") Rate Schedules identified below, or such additional rate schedules of ENOL subject to the Electric Formula Rate Plan Rider Schedule EFRP-6 that may become effective. The Rate Adjustments shall be effective for bills rendered on and after the first billing cycle of September of the filing year for the 2023 Evaluation Report and September of the filing year for subsequent Evaluation Reports or as approved by the City Council of the City of New Orleans.

The Net Monthly Bill calculated pursuant to each applicable retail rate schedule* and rider schedule* on file with the City Council of the City of New Orleans will be adjusted monthly by the class percentages below before application of the monthly fuel adjustment except this Rider will not apply to the following:

*Excluded Schedules: AFC, BRAR, IRAR-E, Contract Minimums, RES Customer Charges, CSGF, DTK, EAC, EECR, EVCI, FAC, GPO, MES, MISO, PPCR, PPS, R-8, R-3, RPCEA, SMS, SSCO, SSCR and SSCRII

**ENTERGY NEW ORLEANS, LLC – ELECTRIC
REVISED FORMULA RATE PLAN RATES**

Line No.	Rate Class	Applicable Base Revenue (1)	Fixed and Variable Revenue Deficiency/ (Excess)	Total FRP Rates
1	RESIDENTIAL	\$182,062,241	\$54,298,549	29.8242%
2	SMALL ELECTRIC	\$71,676,686	\$22,221,436	31.0023%
3	MUNICIPAL BUILDINGS	\$2,086,553	\$524,237	25.1246%
4	LARGE ELECTRIC	\$25,237,611	\$6,809,761	26.9826%
5	LARGE ELECTRIC HIGH LOAD FACTOR	\$94,646,849	\$21,867,848	23.1047%
6	MASTER METERED NON-RESIDENTIAL	\$605,840	(\$112,399)	-18.5526%
7	HIGH VOLTAGE	\$5,531,634	\$1,292,977	23.3742%
8	LARGE INTERRUPTIBLE	\$3,977,229	\$238,722	6.0022%
9	LIGHTING	\$4,020,700	\$807,319	20.0791%

Note:

(1) Excludes schedules specifically identified on Attachment A above.

ENTERGY NEW ORLEANS, LLC
FORMULA RATE PLAN
Revised Calculation of FRP Percentage
ELECTRIC
Test Year Ending December 31, 2022

Line No.	Rate Class	Per Book Base		Applicable Base Revenue	Current In-Band Rider FRP Rate Adj. (6)		FRP Revenue Annualization Amount	Change in FRP Revenue	Outside the Band Revenue	Total FRP Revenue	FRP Percentage
		Revenue	Exclusions (1)		Revenue	Rate Adj. (6)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	RESIDENTIAL	\$200,104,858	\$18,042,617	\$182,062,241	24.4930%	\$44,592,505	\$8,307,053	\$1,398,991	\$54,298,549	29.8242%	
2	SMALL ELECTRIC SERVICE	\$71,693,699	\$17,013	\$71,676,686	26.1881%	\$18,770,762	\$2,976,256	\$474,418	\$22,221,436	31.0023%	
3	MUNICIPAL BUILDINGS	\$2,156,758	\$70,205	\$2,086,553	19.7606%	\$412,315	\$89,535	\$22,387	\$524,237	25.1246%	
4	LARGE ELECTRIC	\$25,237,611	\$0	\$25,237,611	21.8470%	\$5,513,661	\$1,047,702	\$248,399	\$6,809,761	26.9826%	
5	LARGE ELECTRIC HIGH LOAD FACTOR	\$94,646,849	\$0	\$94,646,849	17.9726%	\$17,010,500	\$3,929,122	\$928,226	\$21,867,848	23.1047%	
6	MASTER METERED NON-RESIDENTIAL	\$605,840	\$0	\$605,840	-23.3974%	(\$141,751)	\$25,151	\$4,201	(\$112,399)	-18.5526%	
7	HIGH VOLTAGE	\$5,531,634	\$0	\$5,531,634	16.5320%	\$914,490	\$229,637	\$148,850	\$1,292,977	23.3742%	
8	LARGE INTERRUPTIBLE	\$3,977,229	\$0	\$3,977,229	-0.1338%	(\$5,322)	\$165,109	\$78,935	\$238,722	6.0022%	
9	LIGHTING SERVICE	\$4,020,700	-	\$4,020,700	13.5728%	\$545,722	\$166,913	\$94,684	\$807,319	20.0791%	
10	TOTAL RETAIL	\$407,975,177	\$18,129,835	\$389,845,342		\$87,612,881	\$16,936,478	\$3,399,091	\$107,948,451	27.6901%	

	FRP Revenue (2) (3)	IRAR Adjustment (4)	Other Outside band (5)	Total Revenue
				(o)
(l)	(m)	(n)	(o)	
11	\$8,307,053	\$74,839	\$1,324,151	\$9,706,044
12	\$2,976,256	\$0	\$474,418	\$3,450,674
13	\$89,535	\$8,116	\$14,272	\$111,922
14	\$1,047,702	\$81,394	\$167,005	\$1,296,100
15	\$3,929,122	\$301,921	\$626,305	\$4,857,348
16	\$25,151	\$192	\$4,009	\$29,352
17	\$229,637	\$112,245	\$36,604	\$378,487
18	\$165,109	\$52,616	\$26,318	\$244,044
19	\$166,913	\$68,078	\$26,606	\$261,597
20	\$16,936,478	\$699,402	\$2,699,689	\$20,335,569

- (1) The following schedules are excluded from the FRP percentages applied to the Net Monthly Bill:
AFC, BRAR, IRAR-E, Contract Minimums, RES Customer Charges, DTK, EAC, EECR, EVCI, FAC, GPO, MES, MISO, PPCR, PPS, R-8, R-3, RPCEA, SMS, SSCO, SSCR, and SSCR II.
- (2) Att F, Line 12
- (3) Allocated on per book base revenue (a)
- (4) ENO is authorized to recover the 2021 November Electric Adjustment outside of the bandwidth under-collection outside the bandwidth in the 2023 EFRP Filing. This portion of the \$899,091 per The Company's response to Advisors 5-5 in Docket UD-18-07 for the test year ended December 2021 is attributable to IRAR Revenue not recovered in 9/2021 or 10/2021. See Attachment F, Line 14.
- (5) ENO is authorized to recover the 2021 November Electric Adjustment outside of the bandwidth under-collection outside the bandwidth in the 2023 EFRP Filing. This portion of the \$899,091 per The Company's response to Advisors 5-5 in Docket UD-18-07 for the test year ended December 2021 is attributable to non-IRAR Revenue not recovered in 9/2021 or 10/2021. See Attachment F, Lines 14 and 15.
- (6) Revenue annualization reflects the FRP rate adjustment, excluding the "Outside the Bandwidth" recoveries, and thus differs from the as-billed rate in the current Attachment A.

Entergy New Orleans, LLC

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REVISED ELECTRIC FORMULA RATE PLAN RIDER SCHEDULE EFRP-6
RATE ADJUSTMENTS**

The following Rate Adjustments will be applied to the rates set out in the monthly bills of Entergy New Orleans, LLC's ("ENOL") Rate Schedules identified below, or such additional rate schedules of ENOL subject to the Electric Formula Rate Plan Rider Schedule EFRP-6 that may become effective. The Rate Adjustments shall be effective for bills rendered on and after the first billing cycle of September of the filing year for the 2023 Evaluation Report and September of the filing year for subsequent Evaluation Reports or as approved by the City Council of the City of New Orleans.

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- (6) Revenue annualization reflects the FRP rate adjustment, excluding the "Outside the Bandwidth" recoveries, and thus differs from the as-billed rate in the current Attachment A.

**CORRECTION REPORT OF ENTERGY NEW ORLEANS, LLC
REGARDING THE APRIL 28, 2023 ELECTRIC FORMULA RATE PLAN FILING**

Pursuant to Section II.B.3 of Electric Formula Rate Plan Rider Schedule EFRP-6, Entergy New Orleans, LLC (“ENO” or “Company”) has reviewed its April 28, 2023 Electric Formula Rate Plan (“EFRP”) Filing for the 2022 Evaluation Period and has determined that two corrections should be made to the EFRP Filing.¹ The Company previously disclosed one of the two corrections in data request responses in this proceeding.

The corrections to the EFRP Filing decrease Total Evaluation EFRP Revenue by \$0.5 million as shown in the table below.

Total Electric FRP Revenue		
(\$ million)		
	As Filed	Revised
Annualized Evaluation Period EFRP Revenue	87.6	87.6
(Reduction) / Increase in Rider EFRP Revenue	17.4	16.9
Other Recoveries	3.4	3.4
Total Rider EFRP Revenue	108.4	107.9
Notes: Amounts may not add or tie due to rounding.		

Attached hereto is the Revised EFRP Filing. The Revised EFRP Filing contains only the attachments and workpapers affected by the corrections, and ENO has added “Revised” to the titles of those attachments and workpapers. In conjunction with corrections to the EFRP Filing, ENO also has revised its original Proposed Rate Allocation – Attachment A and has attached a Revised Proposed Rate Allocation – Attachment A.

The two corrections are described in detail below.

1. **Ida Payroll Correction.** The Company identified a miscalculation in Adjustment AJ05B – Hurricane Ida ENO Payroll. ENO discovered that the \$673,682 operation and maintenance

¹ ENO has reviewed the Gas Formula Rate Plan (“GFRP”) Filing and has determined that no corrections to the GFRP Filing are necessary at this time.

expense (“O&M”) amount in Adjustment AJ05B was not all deferred O&M and included \$393,337 that was associated with storm restoration capital costs and that the EFRP revenue requirement was overstated. For purposes of this correction in this proceeding only,² ENO proposes that Adjustment AJ05B be corrected to increase O&M by only \$280,345, instead of \$673,682. The Revised Adjustment AJ05B also increases plant in service by \$295,003, and accumulated depreciation by \$98,334. In summary, Revised Adjustment AJ05B increases Rate Base by \$393,337 and decreases Net Utility Operating Income by \$204,862. ENO previously disclosed the miscalculation in its response to ADV 1-30(c)(ii), which is attached hereto.

2. **Michoud Accumulated Depreciation.** During this proceeding, ENO discovered that an accumulated depreciation balance related to the Michoud Plant had been eliminated incorrectly from its books of accounts. ENO proposes to correct this error through a new pro forma adjustment, Adjustment AJ05E - Michoud. Adjustment AJ05E credits accumulated depreciation in the amount of \$1,960,063 and debits accumulated deferred income taxes by \$527,747. In summary, Adjustment AJ05E decreases Rate Base by \$1,432,316 and has no effect on Net Utility Operating Income.

² ENO reserves its rights regarding the selection of recovery method for storm restoration capital costs in future proceedings.

ENTERGY NEW ORLEANS, LLC
CITY OF NEW ORLEANS
Docket No. UD-18-07

Response of: Entergy New Orleans, LLC
to the First Set of Data Requests
of Requesting Party: Advisors to the Council
of the City of New Orleans

Question No.: Advisors 1-30

Part No.:

Addendum:

Question:

Please refer to the Evaluation, Adjustment AJ05B.

- a. Please subtotal the values by account presented in this adjustment between 2021 and 2022
- b. Please provide ENO's accounting by debits and credits in ENO Account in its books of accounts (*i.e.*, consistent with how ENO reported such costs in its FERC Form 1) for these costs, both recorded in expense and balance sheet accounts,
 - a. For 2021
 - b. For 2022
- c. Please provide ENO's evaluation per-book presentation of these costs by ENO Account (both expenses and balance sheet accounts) in the
 - i. 2022 Evaluation (TY 2021)
 - ii. The instant Evaluation
- d. Please provide all of ENO's proforma adjustments related to these costs in the Evaluation. To the extent the adjustments totaling \$673,682 presented in the referenced proforma are the only adjustments, please explain why there were no corresponding adjustments to ENO's cost of service rate base.

Response:

- a. The total \$673,682 included in Adjustment AJ05B relates to charges originally incurred recorded in 2021 and 2022 as follows:

Account and Description	2021	2022	Total
-------------------------	------	------	-------

553000: Maint-Gener & Elec Equipment	50,827	123,080	173,907
593000: Maintenance Of Overhead Lines	45,623	173	45,796
598000: Maint. Misc. Distribution Plt	386,686	3,267	389,953
920000: Adm & General Salaries	63,858	168	64,026
	546,994	126,688	673,682

- b. The summary of entries recorded for the ENO costs are below. Distribution storm restoration work orders are charged to Account 174 (Step 1) and then allocated to capital and O&M (Step 2). The purpose of the allocation is to allocate the costs in the Distribution Line Storm Work Orders to either Distribution Capital or to the Storm Damage Reserve based on the Retirement Unit classification and existing Capitalization Policies.

Amounts shown as Debit/(Credit)

Step 1: Record Initial Costs	2021	2022	Total
Dr: 228.1 – Storm Reserve	50,827	123,080	173,907
Dr: 174 – Unbilled Storm Jobbing Orders (Dist)	496,166	3,609	499,775
Cr: Cash/Accounts Payable	(546,993)	(126,689)	(673,682)

Step 2: Allocate 174 Balance	2021	2022	Total
Dr: 107 – CWIP (Dist)	292,862	2,141	314,316
Dr: 108.2 – Removal (Dist)	97,621	714	98,335
Dr: 228.1 – Storm Reserve (Distr Def. O&M)	105,683	754	106,437
Cr: 174 – Unbilled Storm Jobbing Orders (Dist)	(496,166)	(3,609)	(499,775)

- c.i. As shown in subpart b, the costs recorded to Account 174 are allocated out to other accounts, resulting in a balance of zero. The costs deferred to Account 228.1 in the 2022 Evaluation (TY 2021) were removed from the filing in Adjustment AJ06C – Storm Costs. Furthermore, Adjustment AJ06C – Storm Costs removed the Hurricane Ida storm restoration capital costs along with accumulated depreciation from rate base and the related operating expenses from the calculation of Net Utility Operating Income. The removal of the Hurricane Ida storm restoration capital costs and the associated amounts is consistent with ENO's intent to recover such costs through securitization or other means since the capital cost were not offset by a storm contra account at the time of the EFRP filing's preparation.
- c.ii. The costs deferred to account 228.1 in the 2023 Evaluation Report (TY 2022) are removed from the filing in Adjustment AJ06C - Storm Costs. Next, ENO pro formed the Hurricane Ida payroll costs into the EFRP in Adjustment AJ05B – Hurricane Ida ENO Payroll. This adjustment was predicated on the treatment of the ENO straight time costs associated with

Hurricane Zeta in Council Resolution R-22-410 and to ensure that ENO has an opportunity to recover the costs through the FRP Rate Adjustment instead of through the storm escrow.

However, ENO discovered that the total Hurricane Ida payroll costs of \$673,682 in Adjustment AJ05B – Hurricane Ida ENO Payroll adjustment inadvertently included costs recorded to account 174 of \$499,775 (shown in subpart b) that were allocated both to account 228.1 and to capital accounts. Only the costs ultimately charged to account 228.1 of \$280,344 (\$173,907 from step 1 and \$106,437 from step 2) should have been recorded as deferred O&M in Account 228.1 and the \$393,338 remainder should have been recorded as plant. As a result, the revenue requirement is overstated. Correction of this error would result in a decrease in the revenue requirement of approximately \$367,000.

ENO intends to correct the adjustment to reflect the correct amount of operating expense and rate base capitalize in its corrections report pursuant to Section II.B.3. of the EFRP Rider. Additionally, following the conclusion of the FRP and certification of the Ida costs, ENO would make any necessary adjustments to its accounting records to reflect recovery of these costs through the FRP Rate Adjustment.

- d. See response to subpart c.