

**BEFORE THE
COUNCIL OF THE CITY OF NEW ORLEANS**

APPLICATION OF ENTERGY NEW)	
ORLEANS, LLC FOR A CHANGE IN)	
ELECTRIC AND GAS RATES)	
PURSUANT TO COUNCIL)	DOCKET NO. UD-18-07
RESOLUTIONS R-15-194 AND R-17-504)	
AND FOR RELATED RELIEF)	

**SUMMARY OF 2021 ELECTRIC AND GAS FORMULA RATE PLAN FILINGS
AND REQUEST FOR WAIVER OF REQUIREMENTS AND OTHER RELIEF
ON BEHALF OF ENTERGY NEW ORLEANS, LLC**

NOW BEFORE THIS COUNCIL, through its undersigned counsel, comes Entergy New Orleans, LLC (“Entergy New Orleans,” “ENO,” or the “Company”) and represents as follows:

Given the economic hardship facing the New Orleans community, and despite uncertainty regarding the negative effect the pandemic would have on its own business, ENO acted quickly to support New Orleans residents and businesses in response to the COVID-19 pandemic. It voluntarily suspended disconnects for nonpayment, expanded customer assistance programs, and partnered with the Council of the City of New Orleans (the “Council”) and community organizations to find creative ways to ease the burden that the pandemic placed on so many citizens, all as discussed in more detail below. Additionally, and just as importantly, rather than dialing back its planned infrastructure investments due to uncertainty, ENO moved forward with hundreds of millions of dollars in capital investment, sustaining both Entergy and contractor jobs and investing in a green energy future. Also, ENO made the extremely difficult decision to delay, and then ultimately not file for, a \$32 million Formula Rate Plan (“FRP”) rate increase request that, if implemented, would have gone into effect in September 2020. As a result,

customers are still enjoying the benefit of lower rates today because of ENO's actions to help its community through a difficult time.

Because many of ENO's customers were suffering pandemic-related hardships, ENO took extraordinary measures in support of its customers. As a result, ENO's own financial condition suffered. While the Council set a 9.35% return on equity ("ROE") in the 2018 rate case in order to keep the Company financially healthy, the Company instead earned a dismal 6.26% regulatory ROE in 2020. Moreover, Cash Flow from Operations decreased substantially, driven by, among other things, an increase in customer arrears balances that had an adverse impact on ENO's credit metrics. In late 2020, one of the credit agencies downgraded ENO citing, among other things, its financial metrics. ENO warned of this outcome given the significant business risks that it faces given its extremely small size and susceptibility to tropical storms and hurricanes, and the rating agencies have stated that further downgrades may be forthcoming. Now, as New Orleans and rest of the state and country work to return to some semblance of normalcy, it is important that ENO return to financial metrics that are able to support its ongoing operations so that it can continue to meet the Council's, and customers' objectives.

As the nomenclature implies, a formula rate plan ("FRP") uses a formula set in a rate case to make annual rate adjustments, if necessary, to protect all stakeholders' interests. The Council approved a 9.35% return on equity ("ROE") for ENO with a +/- .50 basis point band because it determined that this was a reasonable range of earnings to maintain ENO's financial health. Thus, according to the Council's formula, revenues and costs that result in ENO earning above a 9.85% ROE would result in an FRP rate adjustment that lowers rates to produce expected earnings of 9.35% and that maintains ENO's financial condition and insures customers

pay the lowest reasonable rate. On the other hand, revenues and costs that result in ENO earning below an 8.85% ROE would result in an FRP rate adjustment that increases rates and that supports ENO's financial health and insures customers pay no more than the level necessary to provide such support.

That the FRP is a policy that protects both customers **and** the Company cannot be understated. If the Company is not financially healthy, customers may experience a short-term benefit on their bills, but the Company will not be able to continue investing in infrastructure that supports the Council's goals for greater reliability and a cleaner and greener energy future. Moreover, the Company has been asked to assist the New Orleans Sewerage and Water Board because its financial condition cannot support raising the capital necessary to finance its own infrastructure. If the Company is not healthy, then raising capital for various projects will be difficult for ENO. The Company has prepared and calculated its FRP in accordance with the formula approved by the Council. The formula results in an increase in authorized electric revenues of \$40.0 million and an increase in authorized gas revenues of \$18.8 million. The Company also seeks to commence collecting \$0.3 million in gas revenues and \$5.2 million for electric revenues that were previously approved for collection through this FRP by the Council.

Over the past few years since the resolution of the 2018 Rate Case, the Company has contributed substantially to the New Orleans community by focusing on infrastructure investments and customer centricity. These benefits include, but are not limited to, the following:

- Voluntarily keeping rates lower by not collecting \$28 million in revenues that it was entitled to under the formula and by postponing for over one year the collection of another \$4 million that had been previously approved by the Council;

- Voluntarily suspending disconnects for non-payment, offering flexible payment options, waiving late fees for customers who made payment arrangements;
- Assisting low income customers by supporting Low-Income Home Energy Assistance Program, the Power to Care Program, United Way of Southeast Louisiana (“United Way”), and New Orleans Council on Aging;
- Assisting the Council in standing up the Council Cares Program, which provided up to a \$400 bill credit for over 11,000 eligible customers;
- Investing in excess of \$220 million in infrastructure in 2020, including: funding for projects like the New Orleans Solar Station (“NOSS”), which provides New Orleans-based clean energy and created 200 construction jobs within the community; investing \$22 million in gas infrastructure, including modernizing 27 miles of vintage gas pipelines, inspecting approximately 62 miles of sewer mains, and identifying and repairing over 500 gas cross-bores; completing the installation of 5MW of commercial rooftop solar, as well as installing rooftop solar on 100 customer residences; and continuing to invest in Advanced Metering System technologies, which provide customers with detailed daily energy usage information;
- Storm restoration efforts, specifically for Hurricane Zeta, during which the Company’s team worked around the clock to safely restore service and rebuild infrastructure to help the community recover, while adhering to coronavirus prevention protocols. Entergy Corporation received five emergency response awards from Edison Electric Institute (“EEI”). This marks the 23rd consecutive year EEI has recognized Entergy employees for their emergency response efforts.
- ENO, Entergy Corporation shareholders, and employees donated almost \$1.4 million to the United Way, which assists ENO customers and their families through Orleans Parish nonprofit organizations. Through these contributions, seed funding was provided to the Hospitality Cares Pandemic Fund through the United Way; the fund awarded \$500 emergency cash grants to more than 4,700 hospitality workers that were furloughed or economically impacted by the pandemic.

ENO’s efforts have provided significant benefits to customers. For example, approximately 27,000 customers have taken advantage of ENO’s deferred payment arrangements as of May 1, 2021. As of December 31, 2020, almost all electric customers now have Advanced Metering Infrastructure (“AMI meters”), which will serve as a platform for various applications that will allow customers to take more control of their bills. Additionally, during 2020, ENO

completed distributed-generation-scale rooftop solar installations for five commercial customers, including, among others, the University of New Orleans, the New Orleans Regional Transit Authority, and Transportation Consultants, Inc., for an aggregate addition of approximately 5 MW of distributed renewable generation. It should also be noted that the Company's continued investment in distribution infrastructure has increased reliability in recent years, resulting in 32% decrease in customer interruptions from 2017-2020.

ENO took these supportive actions for customers as its financial condition continued to weaken over the course of 2020. ENO has seen its arrearages (customers who are thirty days or more past due on their bills) increase significantly since the start of the pandemic. The 2020 year-end balance in arrears was almost \$36 million, about five times higher than a normal average year. Arrearages have remained well above \$30 million into 2021. These figures further illustrate the financial stress that ENO is experiencing.

The Company notes that, while difficult, the current circumstances are not totally unfamiliar territory. Following a very difficult time in New Orleans history — Hurricane Katrina — the City was in a state of disrepair, both financially and emotionally. There, ENO's financial condition led it to bankruptcy, and the Council and ENO had to work together to ensure that a financially stronger utility emerged. In turn, customers benefited from rates below the national average for the last 10 years and one of the cleanest fleets in the country, with emissions rates 50% below the national average. Here, that same opportunity exists.

The Company's goal is to continue progress and deliver the utility of the future with world-class energy service and jobs to the citizens of New Orleans for years to come. The Council has set an aggressive climate goal, and ENO intends to vigorously pursue and ultimately achieve that goal, but as the Council is aware, the Company must maintain a solid financial

footing to succeed. Though not in bankruptcy, ENO's financial condition has been weakened significantly. The FRP was designed for this exact circumstance. Rates were lowered significantly as a result of the 2018 Rate Case, but since that time the Company has invested heavily in New Orleans and also declined to implement a rate increase, keeping rates artificially lower for customers through a difficult time. Going forward, however, rates must be set at a level that produces earnings within the acceptable range approved by the Council as controlled by the FRP Rider Schedules so that the shared goals of the Company, the Council, and New Orleanians can be achieved. Applying the Council authorized the FRP Rider Schedules and formula therein, electric revenues must increase by \$40.0 million and gas revenues by \$18.8 million, in addition to the \$5.2 million in electric revenues and \$0.3 million in gas revenues previously approved by the Council for collection through this FRP.

BACKGROUND

I.

Entergy New Orleans is an electric and gas utility with its general office and principal place of business at 1600 Perdido Street, Building 505, New Orleans, Louisiana 70112. The Company is engaged in the manufacture, production, transmission, distribution, and sale of electricity to residential, commercial, industrial, and governmental consumers throughout the City of New Orleans. As of December 31, 2020, Entergy New Orleans furnishes electric service to approximately 207,000 retail electric customers. Entergy New Orleans also is engaged in the provision of natural gas service throughout the City of New Orleans and, as of December 31, 2020, serves approximately 108,000 retail gas customers.

II.

On November 7, 2019, the Council adopted Resolution R-19-457, its final decision regarding the Revised Application of Entergy New Orleans, LLC for a Change in Electric and

Gas Rates Pursuant to Council Resolutions R-15-194 and R-17-504 and for Related Relief, Council Docket No. UD-18-07, which is commonly referred to as the “2018 Rate Case.” In Ordering Paragraphs 25 and 26 of Resolution R-19-457, the Council approved the terms of an Electric FRP Rider Schedule and a Gas FRP Rider Schedule. The FRP Rider schedules provided for the filing of FRP evaluation reports in April of 2020, 2021, and 2022 based on evaluation periods calendars years 2019, 2020, and 2021, respectively.

III.

On December 6, 2019, ENO filed a petition for judicial review of Resolution R-19-457 in the Civil District Court of the Parish of Orleans seeking to enjoin and set aside Resolution R-19-457. After a limited remand granted by Civil District Court, on February 20, 2020, in Resolution R-20-67, the Council approved an Agreement in Principle (“February 2020 AIP”) modifying certain rulings and the electric and gas revenue requirements previously approved in Resolution R-19-457, and quantified the rates set forth in the electric and gas Interim Rate Adjustment Riders (“IRARs”), including the quantification of amounts to be recovered during the term of the Electric FRP outside of the FRP bandwidth – that is, \$4.0 million in the 2020 Electric FRP filing and \$2.2 million in the 2021 Evaluation Period. Such amounts represent a true-up adjustment of expected savings provided to customers through the Electric IRAR, but which also have flowed through to customers through the Purchased Power Cost Recovery Rider and the MISO Cost Recovery Rider.

IV.

On October 15, 2020, the Council adopted Resolution R-20-344 approving the Agreement in Principle to Delay the Initial Electric and Gas Formula Rate Plan Filings in Light of COVID-19 Economic Effects, Modify the Electric And Gas Formula Rate Plans, And Other Relief, which is referred to hereinafter as the “FRP Delay AIP.” The FRP Delay AIP avoided a

rate increase for customers based on the evaluation period calendar year 2019 adjusted for known and measurable changes through December 31, 2020.

V.

The FRP Delay AIP modified the filing schedule of FRP evaluation reports by requiring the initial FRP evaluation reports to be filed on June 30, 2021 based on an evaluation period of calendar year 2020 with any FRP Rate Adjustments being effective the first billing cycle of November 2021. The FRP Delay AIP further required that the second and third evaluation reports be filed on or before April 30, 2022 and 2023, based on evaluation periods calendar years 2021 and 2022, respectively. The FRP Delay AIP also provided, in pertinent part, the following:

- Use of a hypothetical capital structure of 51% equity and 49% debt for determining the Benchmark Rate of Return on Rate Base over the term of the FRP;
- Recovery outside the FRP bandwidth formula of \$1.4 million of rate case expenses in the initial 2021 Electric and Gas Evaluation Reports;
- Recovery outside of the FRP bandwidth formula of \$4.0 million in the initial 2021 Electric FRP filing and \$2.2 million in the 2022 Electric FRP filing associated with the Electric IRAR adjustments provided for in the February 2020 AIP approved in Council Resolution R-20-67;
- Recovery of the NOSS revenue requirement through the Purchased Power Cost Recovery (“PPCR”) Rider beginning with the first billing cycle of the month following NOSS entering commercial operation until realignment of such recovery to the Electric FRP Rate Adjustment in the next Electric FRP proceeding; and
- Confirmation of the recovery of the New Orleans Power Station (“NOPS”) estimated first-year non-fuel revenue requirement through an Electric FRP Rate Adjustment

consistent with Resolution R-19-457, use of a 3.0% depreciation rate for NOPS production assets, and recovery terms for deferred NOPS costs.

VI.

In accordance with Resolution R-19-457, the Electric FRP Rider Schedule, and the FRP Delay AIP, effective November 2020, ENO commenced recovering the estimated first-year non-fuel revenue requirement associated with NOPS through an Electric FRP Rate Adjustment, which increased electric revenues to be collected from customers by \$33.8 million on an annual basis.

VII.

In accordance with the Agreement in Principle approved in Resolution R-19-293 and the FRP Delay AIP, effective the first billing cycle of January 2021, ENO commenced recovery through the PPCR Rider of the estimated first-year non-fuel revenue requirement associated with NOSS, which is a 20 MW solar power self-build project located at the National Aeronautics and Space Administration Michoud Assembly Facility in New Orleans East. Such rider recovery increased the electric revenues to be collected from customers by \$5.3 million on an annual basis.

VIII.

On June 30, 2021, ENO filed an unopposed motion seeking to delay its 2021 Electric and Gas FRP Filings until July 19, 2021, but maintaining the 75-day review period allotted to the FRP parties, the 25-day post-review period for resolving disputed issues, and the November 2021 Rate Adjustment implementation. The following parties represented that they had no objection to the motion (“Unopposed Extension Motion”): Alliance for Affordable Energy; Air Products and Chemicals, Inc.; the Sewerage & Water Board of New Orleans; the City of New Orleans; and the Advisors to the Council of the City of New Orleans.

OVERVIEW OF 2021 ELECTRIC AND GAS FRP FILINGS

IX.

As is more fully described below, the 2021 Electric FRP Filing, Attachment F shows an increase in Electric FRP (“EFRP”) Revenues from \$31.6 million to \$82.1 million, an increase of \$50.5 million. Through this filing, however, ENO seeks to increase its authorized electric revenues by \$40.0 million and to commence collecting \$5.2 million previously authorized by the Council.

X.

As is more fully described below, the 2021 Electric FRP Filing, Attachment F shows an increase of FRP Revenues of \$50.5 million consisting of (1) an FRP formula increase of \$45.3 million for the evaluation period, calendar year 2020, adjusted for known and measurable changes on line 12, Electric FRP Attachment F and (2) the outside-the-bandwidth-formula recoveries of the \$4.0 million IRAR Adjustments on line 14 and the \$1.2 million recovery of rate case expenses on line 15, Electric FRP Attachment F. The Council previously authorized these recoveries totaling \$5.2 million through the FRP Delay AIP.

XI.

Additionally, \$45.3 million FRP formula increase includes the realignment of the estimated first-year non-fuel revenue requirement associated with NOSS currently being recovered through the PPCR Rider, \$5.3 million. Thus, ENO seeks to increase its authorized electric revenues by \$40.0 million (i.e., \$45.3 million less \$5.3 million).

XII.

Because of the Decoupling Pilot Program implemented in Ordering Paragraph 26 of Resolution R-19-457, the Electric FRP Rider Schedule requires the Electric FRP Rate

Adjustment for each rate class to be determined individually. Accordingly, the proposed Electric FRP Rate Adjustments from the 2021 Electric FRP Filing are shown in the following table with the Electric FRP Rate Adjustments presently in effect.

Rate Class	Total Electric FRP Rate Adjustments	
	Present	Proposed
Residential	8.5138%	22.7945%
Small Electric	7.1521%	22.8689%
Municipal Buildings	8.8891%	25.8149%
Large Electric	8.9358%	25.4711%
Large Electric High Load Factor	8.8947%	15.9046%
Master Metered Non-Residential	1.9557%	39.4876%
High Voltage	12.0838%	25.9756%
Large Interruptible	5.2335%	49.8180%
Lighting	3.4651%	24.7186%

XIII.

Based on the Electric FRP Rate Adjustment shown above, a typical Legacy Residential Customer using 1,000 kilowatt-hours (“kWh”) per month would experience a bill increase of \$11.03 per month or 9.28% (from \$118.90 to \$129.93), and a typical Algiers Residential Customer using 1,000 kWh per month would experience a bill increase of \$10.69 per month or 10.09% (from \$105.93 to \$116.62).

XIV.

Even with this increase, both the Legacy and Algiers residential electric prices would be below the national average. With the electric revenue increase, a Legacy residential customer using 1,000 kWh per month would have an electric price of 12.99¢ per kWh, and an Algiers customer using 1,000 kWh per month would have an electric price of 11.66¢ per kWh. Both are less than the national average of 13.27¢ per kWh based on Energy Information Administration (“EIA”) data for the twelve months ended April 30, 2021.

XV.

As is more fully described below, the 2021 Gas FRP Filing, Attachment F shows a Total Gas Revenue increase of \$19.08 million, consisting of (1) an FRP formula increase of \$18.81 million for the evaluation period, calendar year 2020, adjusted for known and measurable changes on line 13, Gas FRP Attachment F and (2) outside-of-the-bandwidth-formula recovery of \$0.27 million in rate case expenses pursuant to the FRP Delay AIP. See line 15, Gas FRP Attachment F. This increase results in a Gas FRP Rate Adjustment of 52.6836% for all rate classes except the non-jurisdictional gas customers, which are not subject to the Gas FRP Rate Adjustment.

XVI.

Based on the proposed Gas FRP Rate Adjustment, a typical Residential Customer using 50 hundred cubic feet (“CCF”) per month would experience a gas bill increase of \$14.21 per month or 28.70% (from \$49.47 to \$63.68).

XVII.

Even with this increase, a residential customer’s monthly gas bill would be below the national average. A residential customer using 100 CCF per month would have a bill of \$107.56. This monthly amount is less than the national average monthly bill for 100 CCF of \$129.46 based on EIA data for the twelve months ended April 30, 2021.

TRUE-UP OF OUTSIDE-THE-BANDWIDTH-FORMULA RECOVERIES

XVIII.

ENO requests that the Council authorize ENO to true-up its recoveries of outside-the-bandwidth-formula revenue amounts, so that ENO is not deprived of an opportunity to recover these amounts. ENO has included the outside-the-bandwidth-formula revenue amounts

discussed above in the Electric and Gas FRP Rate Adjustments. The Electric and Gas FRP Rate Adjustments assume that the amounts to be recovered therein will be recovered over a twelve-month period; the Electric and Gas FRP Rate Adjustments, however, resulting from this proceeding will be in effect for only ten months. Thus, ENO will not have an opportunity to recover these outside-the-bandwidth-formula revenue amounts.

XIX.

To remedy this inequity, ENO requests that the Council authorize ENO to file a report by October 31, 2022 reporting the outside-the-bandwidth-formula revenue amounts actually recovered between November 1, 2021 through August 31, 2022 and authorize ENO to include any recovery deficiency (or excess) in the over/under provision of the Fuel Adjustment Clause or the Purchased Gas Adjustment Clause in the December 2022 billing month, as appropriate.

2021 ELECTRIC FRP FILING (TEST YEAR 2020)

XX.

The 2021 Electric FRP Filing reflects an Earned Rate of Return on Common Equity (“EROE”) of 3.61%, as shown on Electric FRP Attachment B, line 19, calculated on a Rate Base of \$1.1 billion and Net Utility Operating Income of \$44.6 million. Resolution R-19-457 and the Electric FRP Rider Schedule establish an Evaluation Period Cost Rate for Common Equity (“EPCOE”) for the 2021 Electric FRP Filing of 9.35% with a bandwidth of $\pm 0.50\%$. They further provide that if the EROE is outside the bandwidth, then revenue shall be adjusted to produce a return on equity at the midpoint of the band, 9.35%. The bandwidth formula results in a revenue deficiency of \$45.30 million. See Attachment B, line 7 and Attachment F, line 10.

XXI.

The principal driver of the revenue deficiency is the Company’s continuing infrastructure investment to modernize ENO’s electric service for the benefit of customers. As explained in the

2018 Rate Case, over the period 2018 through 2022, ENO expects to nearly double the capital investment that it made in the previous five years. In 2021, ENO expects to close to Electric Plant in Service approximately \$105.2 million of known and measurable investment. Additional information regarding electric capital additions is provided below and in Attachment H to the 2021 Electric FRP Filing.

XXII.

In addition, the February 2020 AIP and the FRP Delay AIP together provide for the recovery of \$5.2 million outside of the bandwidth formula.

XXIII.

The Electric FRP Revenue increase from the bandwidth formula and the outside of the bandwidth recoveries, *i.e.*, Other Recoveries, when added together, with the Annualized Evaluation Period FRP Revenue result in Total Electric FRP Revenue of \$82.1 million, as shown in the table below.

Total Electric FRP Revenue (\$ million)	
Annualized Evaluation Period EFRP Revenue	31.6
(Reduction) / Increase in Rider EFRP Revenue	45.3
Other Recoveries	5.2
Total Rider EFRP Revenue	82.1
Notes: Amounts may not add or tie due to rounding.	

XXIV.

Ordering Paragraph 26 of Resolution R-19-457 implements a Decoupling Pilot Program. Such program requires ENO, if there is an FRP Rate Adjustment, to determine each rate class's revenue requirement using allocation methodologies applied in Docket UD-18-07 except that the return on rate base component shall be based on the class rates of return established by the Council in the 2018 Rate Case. In the event that the most recently established class rates of

return do not produce a return on rate base component equal to the Company’s Benchmark Return on Rate Base times the Company’s Rate Base (“Total Company Return Requirement”) for the Evaluation Period, such class rates of return shall be adjusted so as to recover the Total Company Return Requirement. The class rates of return will be adjusted to move the class rates of return toward the Benchmark Return on Rate Base.

XXV.

As shown in the workpapers to Attachment G, the class rates of return established by the Council in the 2018 Rate Case do not produce a return on rate base component equal to the Total Company Return Requirement. Accordingly, ENO adjusted the Residential class rate of return to move the class’s rate of return toward the Benchmark Return on Rate Base, as shown in the table below and in Attachment G.

Rate Class	Class Rate of Return
Residential	1.81%
Small Electric	17.72%
Municipal Buildings	22.46%
Large Electric	17.16%
Large Electric High Load Factor	17.08%
Master-Metered Non-Residential	19.35%
High Voltage	12.84%
Large Interruptible	57.24%
Lighting	20.07%

Per Books Accounting

Unrecovered General Plant

XXVI.

Resolution R-19-457 authorizes ENO to recover the electric general plant reserve deficiency over twenty years. ENO originally intended to reclassify such unrecovered general plant costs to a regulatory asset in Account 182.2, but the Federal Energy Regulatory

Commission directed that the unrecovered general plant costs remain in Account 108. Accordingly, ENO established Account 108.0RA to track the recovery of the general plant costs as shown in Electric FRP Attachment B, Line 21, Page 2 of 4.

COVID-19 Deferrals

XXVII.

During 2020, ENO deferred incremental expenses directly resulting from the effects of COVID-19 pursuant to Resolution R-20-133. ENO is not seeking recovery of the deferred expenses in this proceeding. ENO, however, is seeking a determination by the Council that ENO's COVID-19 deferrals and the methodology used to quantify those deferrals comply with Resolution R-20-133 and that the COVID-19 deferrals are eligible for recovery in the future.

XXVIII.

As mentioned above, ENO deferred \$12.2 million of electric and gas bad debt expense during 2020. ENO determined the amount of bad debt expense to be deferred by comparing (a) the actual 2020 level of bad debt expense to (b) the level of bad debt expense expected based on the bad debt rates incorporated in rates established in the 2018 Rate Case. The deferred electric bad debt expense totals \$11.6 million as of June 30, 2021.

XXIX.

Additionally, as of June 30, 2021, ENO deferred \$0.7 million of incremental non-bad debt expenses directly resulting from the effects of COVID-19. These non-bad debt expenses include expenses for additional training, personal protective equipment, and facility cleaning to prevent the transmission of COVID-19.

Summary of Certain Electric Pro Forma Adjustments

Adjustment AJ08K - NOSS

XXX.

ENO is realigning the recovery of the NOSS non-fuel revenue requirement from recovery through the PPCR Rider to the Electric FRP Rate Adjustment. To accomplish this, ENO is including the NOSS per book rate base as of December 31, 2020 in the calculation of Rate Base and the per book partial year of NOSS operating expenses in the calculation of Net Utility Operating Income but excluding any PPCR revenue associated with NOSS.

XXXI.

The purpose of Adjustment AJ08K is to adjust the NOSS rate base to the December 31, 2021 amount and the NOSS operating expenses to the calendar year 2021 level. The adjustment decreases Rate Base by \$2.7 million and decreases Net Utility Operating Income by \$0.5 million.

XXXII.

Assuming the Electric FRP Rate Adjustment from this proceeding becomes effective in the first billing cycle of November 2021, ENO would cease including the NOSS non-fuel revenue requirement in Line 1 of the PPCR Revenue Requirement for the November 2021 billing month. The NOSS non-fuel revenue requirement, however, would continue to be included in the calculation of the Cumulative (Over)/Under Collection for the December 2021 and January 2022 billing months.

AJ08L - NOPS

XXXIII.

The purpose of Adjustment AJ08L is to adjust the NOPS rate base to the December 31, 2021 amount and the NOPS operating expenses to the calendar year 2021 level. The adjustment decreases Rate Base by \$1.6 million and decreases Net Utility Operating Income by \$4.3 million.

Adjustment AJ08A Plant Transfers and Adjustment AJ08J Depreciation Annualization

XXXIV.

The purpose of Adjustment AJ08A Plant Transfers is to reflect the substantial majority of known and measurable changes to Plant in Service, Accumulated Depreciation, and Accumulated Deferred Income Taxes (“ADIT”) associated with capital additions and retirements other than those related to NOSS and NOPS. The adjustment has the principal effect of increasing Rate Base by \$39.1 million. Below is a table summarizing the capital additions by the Federal Energy Regulatory Commission (“FERC”) 300-level plant account function to which the capital additions will close.

2021 Known and Measurable Electric Capital Additions Included in Adjustment AJ08A – Plant Transfers	
Function	Amount (\$millions)
Distribution	64.4
Production	9.5
Transmission	10.2
Intangible	12.0
General	9.1
Total	105.2
Note: Amounts may not tie due to rounding.	

XXXV.

The majority of electric capital additions are associated with the Distribution function. Of the \$64.4 million closing to the Distribution function, **\$HSPM** is attributable to distribution recurring programs, which are summarized in Attachment H. The distribution recurring programs are the principal means through which ENO ensures that the distribution system meets the service needs of customers and operates reliably over time. For example, the Distribution Reliability program consists of measures that seek to minimize electric service interruptions. The capital additions expected from this program total **\$HSPM**, as shown on page D-2 to Attachment H. They are captured in multiple funding projects listed in Section A, including F1PPU25021 Maximo Distribution Strategic Reliability Blanket (**\$HSPM**), F1PPDA0198 Maximo Distribution Improvement Other Blanket (**\$HSPM**), F1PPUA5001 Maximo Distribution Replace Pole Blanket (**\$HSPM**), F1PPU25008 Maximo Distribution Network Improvement Blanket (**\$HSPM**), F1PPU27263 Conti Street Reconstruction-Infrastructure (**\$HSPM**), and F1PPUA5002 Maximo Distribution Underground Replace Cable Blanket (**\$HSPM**).

XXXVI.

The purpose of Adjustment AJ08J Depreciation is to annualize depreciation expense to be consistent with the known and measurable year-end level of Plant in Service, including the plant additions and retirements from Adjustment AJ08A. The adjustment reduces Net Utility Operating Income by \$9.2 million. In Attachment C – Operating Income, Adjustment AJ08J Depreciation Annualization is presented in two parts - AJ08J Depreciation and AJ08J Depreciation (Reversal). In the adjustment workpapers, the adjustment is calculated as a single adjustment.

Adjustment AJ08D - Lost Contribution to Fixed Costs

XXXVII.

The purpose of Adjustment AJ08D is to reduce Operating Revenues by the expected lost contribution to fixed costs due to projected 2021 Energy Smart kilowatt-hours savings approved by the Council in Resolution R-20-51. Attachment H of the Electric FRP Rider Schedule authorizes this adjustment. The adjustment reduces Net Utility Operating Income by \$4.7 million.

Adjustment AJ08P – Union Outage Costs

XXXVIII.

The purpose of Adjustment AJ08P is to defer and establish a regulatory asset for 2021 outage expenses, totaling \$3.9 million, being incurred in conjunction with the spring 2021 outage of Union Power Block 1. ENO expects to incur \$4.1 million in expenses in 2021 as compared to outage expenses of \$0.2 million in 2020. Offsetting the \$3.9 million, is one year of estimated amortization of \$1.3 million, for a net regulatory asset of \$2.6 million. ENO proposes to recover the regulatory asset over three years and include the net regulatory asset balance in rate base. In the past, ENO used a similar ratemaking treatment for significant outage expenses associated with Michoud units. Such adjustment increases Rate Base by \$1.9 million and reduces Net Utility Operating Income by \$1.0 million.

Adjustment AJ06C – Storm Costs

XXXIX.

Adjustment AJ06C has two purposes. First, the adjustment removes the lock box reserve from rate base and the associated amortization from the calculation of Net Utility Operating Income. Second, the adjustment removes the Hurricane Zeta storm restoration capital

expenditures along with accumulated depreciation from rate base and the related depreciation expense from the calculation of Net Utility Operating Income. The removal of the Hurricane Zeta storm restoration capital expenditures and the associated amounts is consistent with ENO's receipt of reimbursement for these storm restoration costs and associated amounts from the securitized storm reserve in the first quarter of 2021 and prevents recovery of these costs through the Electric FRP Rate Adjustment. This adjustment increases Rate Base by \$40.0 million and increases Net Utility Operating Income by \$ 0.6 million.

Adjustment AJ04C Renewable Portfolio UD-18-06

XL.

Adjustment AJ04C commences ENO's recovery through the Electric FRP Rate Adjustment of certain costs related to the Iris Solar Purchased Power Agreement ("PPA") sourced from a 50 MW solar PV facility that is located in Washington Parish, Louisiana. ENO incurred these costs when it considered a build-own-transfer ("BOT") arrangement for this resource. Pursuant to the Stipulated Settlement Term Sheet approved in Council Resolution R-19-293, ENO is authorized to recover the BOT costs over a three-year period. Adjustment AJ04C reduces Net Utility Operating Income by \$0.2 million.

Adjustment AJ08N Iris and St. James Solar PPA Capacity Costs

XLI.

Adjustment AJ08N commences recovery through the Electric FRP Rate Adjustment of the imputed capacity costs for the Iris Solar PPA and the St. James Solar PPA sourced from a 20 MW solar facility located in St. James Parish. Pursuant to the Stipulated Settlement Term Sheet approved in Council Resolution R-19-293, ENO is authorized to recover these costs through the Schedule A recovery process, in which any difference between the amount recovered through

base rates and the actual costs is recovered from or returned to customers through the PPCR Rider. Adjustment AJ08N reduces Net Utility Operating Income by \$1.4 million. Additionally, ENO requests that the Schedule A amount approved in Resolution R-19-457 be increased from \$195.2 million to \$197.1 million to reflect the imputed capacity costs for the Iris Solar PPA and the St. James Solar PPA.

Adjustment AJ04F - Rate Case Expenses

XLII.

Adjustment AJ04F facilitates the recovery of 2018 Rate Case expenses incurred in November and December 2019 outside the bandwidth formula pursuant to the FRP Delay AIP. After the issuance of Resolution R-19-457, ENO continued to incur rate case expenses in November and December 2019 but did not defer them. In 2020, ENO deferred the November and December 2019 rate case expenses upon receiving authorization to recover such expenses pursuant to the FRP Delay AIP. Adjustment AJ04F reverses the 2020 deferral accounting entries so that the November and December 2019 rate case expenses are recovered only outside the bandwidth formula and the rate case expenses incurred subsequent to November 2019 are recovered inside the bandwidth formula. This adjustment reduces Rate Base by \$1.2 million and decreases Net Utility Operating Income by \$ 0.9 million.

Adjustment AJ06H Customer Cares Program

XLIII.

Adjustment AJ06H removes credits and expenses associated with the City Council Cares Program. Resolution R-20-146 directed ENO to establish the program to provide customer credits to applicants using the balances in the 2018 Off-System Sales Refund fund and the Original Storm Reserve Fund. Adjustment AJ06H is necessary so that the customer credits and

program administrative expenses do not affect the calculation of Net Utility Operating Income. This adjustment decreases Net Utility Operating Income by \$2.5 million.

Adjustment AJ08F - Pension

XLIV.

Adjustment AJ08F has two purposes. The first purpose is to adjust the prepaid pension asset to the year-end 2021 level and adjust pension and Other Post-Retirement Benefits (“OPEB”) expense billed by Entergy Services, LLC (“ESL”) to the 2021 level.

XLV.

The second purpose is to remove the per book 2020 OPEB credit associated with providing OPEBs to current and former ENO employees from the calculation of Net Utility Operating Income. This treatment is new and is necessary so that ENO has an opportunity to recover all of its prudently incurred costs from customers. To satisfy its OPEB obligations to ENO employees, ENO established an external trust that permits tax benefits that lowers the cost of providing OPEBs. Each year, in accordance with Generally Accepted Accounting Principles, ENO’s external actuary redetermines ENO’s OPEB obligation and determines the annual OPEB costs associated with satisfying ENO’s OPEB obligation to ENO employees. In the past, ENO recovered those OPEB costs in its rates and contributed cash equal to that cost to the external trust.

XLVI.

ENO has taken steps to reduce ENO’s OPEB obligations and OPEB costs to customers; these steps have resulted in the OPEB external trust being fully funded. In 2013, ENO modified the structure of the OPEB plan so as to lower the costs. Subsequently, ENO eliminated OPEBs for all non-bargaining employees hired or rehired after June 30, 2014 and set a dollar limit cap

on future increases in the Company's contribution to retiree medical costs effective 2019 for those employees that began receiving their OPEB benefits on or after January 1, 2015. In March 2020, ENO announced additional OPEB plan design changes for retirees that are former non-bargaining employees to reduce costs; these changes take advantage of marketplace innovations and implement a Medicare Exchange program to replace the current supplemental medical plan options available. Barring an unforeseen event, these changes have put ENO on the path to its OPEB obligation being fully funded in the future without further costs to customers.

XLVII.

The resulting overfunding has caused ENO's OPEB cost to become a credit to ENO's revenue requirement. In 2012, ENO's net OPEB cost was \$4.2 million. In 2020, ENO's net OPEB cost was \$(4.9) million. ENO allocates a portion of this amount to OPEB expense, which is recorded to Account 926, and a portion to capital, which is added to plant costs in Account 107.

XLVIII.

Although ENO's OPEB cost is a credit, ENO does not receive cash or other assets from the OPEB external trust to fund the OPEB Credit. As a result, if the OPEB Credit is included in the calculation of Net Utility Operating Income, ENO will have to use its capital to fund this credit. Accordingly, ENO requests that the expense portion of the OPEB Credit be excluded from the calculation of Net Utility Operating Income in the Electric and Gas FRPs, as proposed in Adjustment AJ08F, and that ENO be authorized to cease allocating the capital portion of the OPEB Credit to plant costs on a prospective basis.

AJ08I - Payroll

XLIX.

The purpose of this adjustment is to adjust ENO's payroll expenses based on headcount data from January following the evaluation period and salaries and wages changes. Attachment H of the Electric FRP Rider Schedule authorizes this adjustment. The adjustment reduces Net Utility Operating Income by \$0.3 million.

AJ04H - COVID-19 Adjustment

L.

This adjustment has two purposes. First, the adjustment removes from Rate Base the per books balances of the COVID-19 deferrals recorded to Accounts 182.3CB, 182.3CL, and 182.3CV, as the Company is not seeking recovery of these deferrals at this time. Second, the adjustment includes in Operating Expense amounts that should not have been deferred as part of the COVID-19 deferrals. The adjustment reduces Rate Base by \$8.7 million and reduces Net Utility Operating Income by \$0.9 million.

2021 GAS FRP FILING (TEST YEAR 2020)

LI.

The 2020 Gas FRP Filing reflects an EROE of -4.52%, as shown on Gas FRP Attachment B, line 19, calculated on a Rate Base of \$195.7 million and Net Utility Operating Income of \$(0.4) million. Resolution R-19-457 and the Gas FRP Rider Schedule establish an EPCOE for the 2021 Gas FRP Filing of 9.35% with a bandwidth of $\pm 0.50\%$. They further provide that if the EROE is outside the bandwidth, then revenue shall be adjusted to produce a return on equity at the midpoint of the band, 9.35%. The bandwidth formula results in a revenue deficiency of \$18.8 million, see Attachment B, line 7 and Attachment F, line 11.

LII.

In addition, the FRP Delay AIP provides for recovery of \$0.3 million outside of the bandwidth formula.

LIII.

The Gas FRP Revenue increase from the bandwidth formula and the outside of the bandwidth recovery, i.e., Other Recoveries, when added together result in Total Gas FRP Revenue of \$19.1 million, as shown in the table below.

Total Gas FRP Revenue (\$ million)	
Annualized Evaluation Period GFRP Revenue	0.0
(Reduction) / Increase in Rider GFRP Revenue	18.8
Other Recoveries	0.3
Total Rider GFRP Revenue	19.1
Note: Amounts may not add or tie due to rounding.	

LIV.

The principal driver of the revenue deficiency is the Company's continuing infrastructure investment to ensure the continued safety and reliability of ENO's gas service for the benefit of customers. In 2021, ENO expects to close to Gas Plant in Service approximately \$29.1 million of investment, which investment is known and measurable. This amount includes \$HSPM associated with the Gas Infrastructure Replacement Program ("GIRP"), which is intended to improve the safety and reliability of its gas distribution system by mitigating the risk caused by problematic (or potentially problematic) vintage pipe. As explained in the 2018 Rate Case and more recently in the April 20, 2020 Report Regarding the Gas Infrastructure Replacement Program and Mitigation Measures ("2020 GIRP Report"), ENO proposes to maintain its current pace of pipe replacement at an average of twenty-five miles per year through 2027. The \$29.1 million of investment also includes \$HSPM associated with the Gas component of the Advanced

Metering Infrastructure project. Additional information regarding gas capital additions is provided in Attachment G to the 2021 Gas FRP Filing.

Per Book Accounting

COVID-19 Deferrals

LV.

During 2020, ENO deferred incremental expenses directly resulting from the effects of COVID-19 pursuant to Resolution R-20-133. ENO is not seeking recovery of the deferred expenses in this proceeding, but, as stated above, ENO is requesting a review of the amounts deferred for compliance with Resolution R-20-133.

LVI.

The deferred gas bad debt expense totals \$1.3 million as of June 30, 2021. The deferred gas non-bad debt expense totals \$0.2 million as of the same date.

Underground Utility Conflicts Deferral

LVII.

In the 2018 Rate Case, ENO requested that the Council authorize ENO to incur \$20.0 million of underground utility conflicts expense (“UCE”) over five years, that is, \$4.0 million per year, to survey approximately 60,000 locations in the ENO distribution system for utility conflicts but permit ENO to defer and recover the \$20.0 million of UCE over ten years through a rider. In Resolution R-19-457, the Council approved the deferral and recovery of UCE but directed that such expense should be recovered through base rates. The FRP Delay AIP subsequently provided that the amortization of the UCE deferral would commence with the change in rates from the 2021 Gas FRP. Accordingly, ENO gas per books data reflects the deferral of \$4.2 million as of December 31, 2020.

Summary of Certain Gas Pro Forma Adjustments

Adjustment AJ08M – Underground Utility Conflicts

LVIII.

The purpose of Adjustment AJ08M is to commence recovery of the UCE regulatory asset consistent with Resolution R-19-457 and the FRP Delay AIP. This adjustment increases Gas Rate Base by \$1.8 million and decreases Net Utility Operating Income by \$1.5 million.

Adjustment AJ08A Plant Transfers and Adjustment AJ08J Depreciation Annualization

LIX.

The purpose of Adjustment AJ08A Plant Transfers is to reflect the known and measurable changes to Plant in Service, Accumulated Depreciation, and Accumulated Deferred Income Taxes (“ADIT”) associated with capital additions and retirements. The adjustment increases Rate Base by \$16.4 million. Below is a table summarizing the capital additions by the FERC 300-level plant account function to which the capital additions will close. As stated above, these capital additions are driven by the GIRP and the AMI project.

2020 Known and Measurable Gas Capital Additions Included in Adjustment AJ08A – Plant Transfers	
Function	Amount (\$millions)
Distribution	24.0
Intangible	4.6
General	0.5
Total	29.1
Note: Amounts may not add or tie due to rounding.	

LX.

The purpose of Adjustment AJ08J Depreciation Annualization is to annualize depreciation expense to be consistent with the known and measurable year-end level of Plant in

Service, including the plant additions and retirements from Adjustment AJ08A. The adjustment reduces Net Utility Operating Income by \$1.7 million. In Attachment C – Operating Income, Adjustment AJ08J Depreciation Annualization is presented in two parts - AJ08J Depreciation and AJ08J Depreciation (Reversal). In the adjustment workpapers, the adjustment is calculated as a single adjustment.

Adjustment AJ04F - Rate Case Expenses

LXI.

Adjustment AJ04F in the 2021 Gas FRP filing has the same purpose as the corresponding adjustment in the 2021 Electric FRP Filing. The adjustment reduces rate base by \$0.3 million and reduces Net Utility Operating Income by \$0.2 million.

Adjustment AJ08F – Pension

LXII.

Adjustment AJ08F in the 2021 Gas FRP filing has the same purpose as the corresponding adjustment in the 2021 Electric FRP Filing. The adjustment increases rate base by \$7.7 million and reduces Net Utility Operating Income by \$0.7 million.

AJ08I - Payroll

LXIII.

Adjustment AJ08I in the 2021 Gas FRP filing has the same purpose as the corresponding adjustment in the 2021 Electric FRP Filing. The adjustment reduces Net Utility Operating Income by \$0.1 million.

AJ04H - COVID-19 Adjustment

LXIV.

Adjustment AJ04H in the 2021 Gas FRP filing has the same purpose as the corresponding adjustments in the 2021 Electric FRP Filing. The adjustment reduces rate base by \$1.8 million and reduces Net Utility Operating Income by \$0.1 million.

SERVICE OF NOTICES AND PLEADINGS

LXV.

The Company requests that notices, correspondence, and other communications related to the 2021 Electric FRP Filing and the 2021 Gas FRP Filing be directed to the following persons, and that they be placed on the Official Service List in this proceeding.

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REQUEST FOR CONFIDENTIAL TREATMENT

LXVI.

Portions of the workpapers supporting the 2021 Electric FRP Filing and the 2021 Gas FRP Filing contain information considered by the Company to be proprietary and confidential.

Disclosure of this information may expose the Company and its customers to an unreasonable risk of harm. Therefore, in light of the commercially sensitive nature of such information, the Company has submitted the affected documents bearing the designation “Highly Sensitive Protected Materials” or words of similar import. In accordance with the terms of Council Resolution R-07-432, this confidential information shall be exempt from public disclosure.

WAIVER OF REQUIREMENTS

LXVII.

Both the Electric FRP Rider Schedule and the Gas FRP Rider Schedule, which were approved by the Council in Resolution R-19-457 and Resolution R-20-344 approving the FRP delay FRP, established fixed formulae for adjusting the electric and gas base rates of Entergy New Orleans and have been on file with the Council.

LXVIII.

Both the Electric FRP Rider Schedule and the Gas FRP Rider Schedule set forth procedures for adjusting the electric and gas base rates of Entergy New Orleans. These procedures require the Company to make Electric FRP Filings and Gas FRP Filings on or before a certain date. Such procedures also include: specific forms to be included in the FRP Filings that the Company must complete so as to provide data on the Company’s earnings; a period for parties to review the FRP Filings, request supporting data, and propose corrections to the FRP Filings; the effective date of such adjustments to base rates identified in the FRP Filings; and a process for resolving disputed issues. These procedures do not include the requirements applicable to applications to change rates or service set forth in Chapter 158 of the City Code.

LXIX.

Accordingly, the requirements applicable to applications to change rates or service set forth in Chapter 158 of the City Code do not apply to the 2021 Electric FRP Filing and the 2021

Gas FRP Filing by operation of Resolution R-19-457, Resolution R-20-344, and the Electric FRP Rider Schedule and the Gas FRP Rider Schedule, which are on file and were approved by the Council.

LXX.

Furthermore, the Council has the power to suspend the requirements applicable to applications to change rates or service set forth in Chapter 158 of the City Code. Section 158-49 provides that the Council, in its sound discretion, may suspend such requirements. Even if such requirements were applicable to the FRP Filings, which is denied, the Council has suspended such requirements by operation of Resolution R-19-457, Resolution R-20-344, and the Electric FRP Rider Schedule and the Gas FRP Rider Schedule.

LXXI.

In an abundance of caution and without waiving and reserving any and all rights regarding the necessity of this request, ENO requests a waiver of all requirements pertaining to applications to change rates or service set forth in Chapter 158 of the City Code. Also, with the same qualifications described above, the Company intends to provide public notice of the 2021 Electric and Gas FRP Filings.

WHEREFORE, Entergy New Orleans prays as follows:

- A. That the Council issue a procedural schedule consistent with the terms of Electric and Gas FRP Rider Schedules, as modified by the Unopposed Extension Motion providing that:
 - 1. The FRP parties shall have until September 29, 2021 to review the FRP filings and to formally communicate any errors and proposed corrections in writing to ENO and/or other parties,

2. ENO shall have until October 25, 2021 to review any proposed corrections, to work with the other Parties to resolve any differences, and to file revised Attachments A containing Rate Adjustments reflecting all corrections upon which the Parties agree, and
 3. The Rate Adjustments originally filed or the agreed-to corrected Rate Adjustments shall become effective for bills rendered on and after the first billing cycle of November 2021;
- B. That the Council:
1. Grant this Application for Waiver of Requirements with respect to the FRP Filings or,
 2. In the alternative, confirm that the requirements applicable to applications to change rates or service set forth in Chapter 158 of the City Code do not apply to the FRP Filings required by the Electric FRP Rider Schedule and the Gas FRP Rider Schedule and/or have been suspended;
- C. That the Council authorize ENO to file a report by October 31, 2022 reporting the outside-the-bandwidth-formula revenue amounts actually recovered between November 1, 2021 through August 31, 2022 and authorize ENO to include any recovery deficiency (or excess) in the over/under provision of the Fuel Adjustment Clause or the Purchased Gas Adjustment Clause in the December 2022 billing month, as appropriate.
- D. That the Council find that ENO's COVID-19 deferrals and the methodology used to quantify those deferrals comply with Resolution R-20-133 and that the COVID-19 deferrals are eligible for recovery in the future;

- E. That the Council find that the Schedule A amount approved in Resolution R-19-457 be increased from \$195.2 million to \$197.1 million to reflect the imputed capacity costs for the Iris Solar PPA and the St. James Solar PPA.
- F. That the Council find that ENO's ratemaking treatment of the expense portion of OPEB credits associated with ENO employees in the Electric and Gas FRP filings is reasonable and authorize ENO to cease allocating a portion of such credits to plant costs prospectively; and
- G. That the Council grant all general and equitable relief that the law and the nature of this proceeding may permit.

Respectfully submitted,

BY: _____
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CERTIFICATE OF SERVICE

I hereby certify that I have this 16th day of July, 2021, served the required number of copies of the foregoing pleading upon all other known parties of this proceeding individually and/or through their attorney of record or other duly designated individual, by: electronic mail, facsimile, hand delivery, and/or by depositing same with overnight mail carrier, or the United States Postal Service, postage prepaid.

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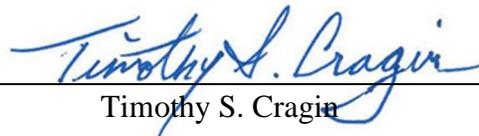
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