

	UD-20-01 BIENNIAL REPORT 2025 <u>EXHIBIT A / Reporting Requirement Reference Matrix</u>				
<u>SECTION A: NEW REPORTING REQUIREMENTS</u>					
Item Number	NAME OF REPORT INITIATED	Docket	Per Council Resolution	PURPOSE OF REPORT	CURO RECOMMENDATION
A1	Quarterly Transition Cost Reports	UD-21-03	R-24-791	Quarterly report of the Transition costs associated with the sale of gas assets.	NEW
A2	GRIP Progress Report	UD-21-03	R-24-73	ENO shall file progress reports for the GRIP (DOE partially funded) project every six months on August 1 and February 15	NEW
A3	Annual Resilience Metric Report	UD-21-03	R-24-625	Per paragraph 5 of R-24-625, ENO is directed to file an annual resilience report.	NEW
<u>SECTION B: MAINTAINED REPORTING REQUIREMENTS</u>					
Item Number	NAME OF REPORT INITIATED	Docket	Per Council Resolution	PURPOSE OF REPORT	CURO RECOMMENDATION
B1	Post-MISO Integration Report	UD-11-01	R-15-139	Annual filing per the Summary of Proposed Post-MISO-Integration Reporting Guidelines, in Exhibit 4 to the Agreement in Principle attached to Council Resolution R-15-139.	Maintain Reporting Requirement

B2	NOPS Post-Implementation Report on Internal Controls and Cyber Security	UD-16-02	R-19-78	ENO shall provide the Council Advisors with a copy of ENO-related post-implementation audit reports on the internal controls in these areas, with the exception of Cyber Security, which is to be handled separately in order to protect sensitive information	Maintain Reporting Requirement
B3	ENO's Lost Contribution to Fixed Costs (LCFC) and Utility Performance Incentive to Program Year of Energy Smart	UD-17-03 UD-08-02	R-15-140; R-15-599	ENO to make a filing with the Council for the calculation and recovery of LCFC and any utility performance incentive related to the previous Energy Smart program year. If ENO or ELL-Algiers failed to achieve 60% of the kWh goal, ENO had to appear before the UCTTC and show cause why it should not be assessed a penalty. Subsequent annual filings for LCFC and incentives pursuant to Resolution R-15-140 will be made on or before June 30 following each program year.	Maintain Reporting Requirement
B4	Fuel Adjustment Clause (Paragraph B)		R-19-457	If any of the Fuel Adjustment Clause Rates are expected to be more than 1 cent per kWh higher than the rate charged in the previous month, the Company has the obligation to notify the Council within ten (10) days prior to the first billing cycle in which the Fuel Adjustment Clause Rates will be charged.	Maintain Reporting Requirement

B5	Annual Review of General Service Customers' Billing Alternate Rate Schedules		R-93-186	ENO to establish a program to review general service customers' billing records on an annual basis.	Maintain Reporting Requirement
B6	<p>Annual Statement regarding the nature of inter-company transactions:</p> <ul style="list-style-type: none"> • Independent Accountants' Report on Applying Agreed-upon Procedures; • Annual Report Identifying Non-Clerical Personnel from any Regulated Utility 		<p>1992 Settlement Agreement (as amended by the 1998 Settlement Agreements with the Council, MPSC, and Entergy Corporation's compliance with the LPSC affiliate interest conditions in Appendix 3 to the LPSC's 1993 Order);</p> <p>New Orleans City Code Section 158, Article II, Division 3, Sub-section 158-139 establishes requirements with respect to the reporting of transactions between a utility and its affiliates.</p>	<p>Entergy Corporation to provide annual statement regarding the nature of inter-company transactions concerning Entergy Corporation including the basis for cost allocation and transfer pricing. Including a list of billing cost drivers in effect each year by which Entergy Services, LLC allocates costs to both regulated and non-regulated affiliates.</p> <p>A utility must annually file a cost allocation manual that includes:</p> <ol style="list-style-type: none"> a) An organization chart that illustrates the utility and all of its regulated and unregulated affiliate(s); b) Officers of the parent or holding company, the utility, and all of its affiliates, as applicable; c) A complete description of the types of all costs shared with affiliate(s); d) The methodology and procedure used to allocate costs; and e) A summary of the total costs incurred from affiliate(s) and how those affiliate(s) costs are allocated. 	Maintain Reporting Requirement
B7	ENO MISO Cost Recovery Rider (True-up)		R-19-457	On or about May 31, beginning in 2020, the Company shall file a redetermination of the MISO Rider Rates by filing updated versions of	Maintain Reporting Requirement

				Attachments A and B with supporting work-papers and documentation. The Annual Update filing will include a True-up Adjustment as calculated on Attachment B, Page 4.	
B8	Bi-Annual Application to the City Council for Approval of the Financing Plan			Pursuant to the 1922 Franchise Ordinance No. 6822 and the most recent approved Council Financing Approval Resolution, ENO is to file Bi-annually (in even years) - its Financing Plans seeking a blanket approval to sell bonds and preferred stock for the next two (2) years.	Maintain Reporting Requirement
B9	Bi-Annual Reporting of Data in Accordance with Section 210 of the Public Utility Regulatory Policy Act of 1978			Pursuant to the Public Utility Regulatory Policy Act of 1978, Section 210, ENO is to file Bi-annually (in even years) - its calculated "Avoided Costs" Forecast for the filing year and the next five (5) years; and, a high level Generation Forecast for the next ten (10) years. This is an informational filing and no action is to be taken by the Council.	Maintain Reporting Requirement
B10	Monthly EAC Rate Filing		R-11-175	Recovery of emission allowance costs.	Maintain Reporting Requirement
B11	Monthly Purchased Power Cost Recovery Rider (PPCR)		R-19-457	To provide contemporaneous cost recovery of the incremental difference between the estimated PPA capacity costs and Long-Term Service Agreements (LTSA) expenses in base rates and the actual expenses incurred monthly.	Maintain Reporting Requirement
B12	NOPS Quarterly Expenditures Reports	UD-16-02	R-19-78	R-19-78, p. 14 (Resolution and Order Imposing Sanctions;	Maintain Reporting Requirement

			Ordering Paragraph 4 (at p. 14)	Directing Cost Protections and other Modifications to New Orleans Power Station (“NOPS”) directs ENO to file quarterly reports with the Council detailing the NOPS expenditures each quarter.	
B13	Monthly PGA Report		R-95-361 R-05-518 R-05-547	Recovery of Resale Gas expense for local distribution company (“LDC”) business.	Maintain Reporting Requirement
B14	Annual Energy Efficiency Rider Rate Report		R-17-623 R-15-140 R-17-176	Recovery of Energy Efficiency Program costs.	Maintain Reporting Requirement
B15	Annual Distributed Energy Resources Report		R-07-132 Establishing Rules for Net Energy Metering, and R-09-484 Revising the NEM Rules; R-18-223; R-19-111; (See also, Community Solar Rules, Section 7(F)(2)) R-21-153	Consolidation of the Annual Net Metering Report, the annual Community Solar Implementation Plan Report, and any future distributed resource energy reports into one single distributed energy report.	Maintain Reporting Requirement.
B16	Annual Storm Escrow Report		Resolutions R-15-195, Ordering Paragraph 8; Resolution R-06-459, Ordering Paragraph 20-;	ENO to annually report the collections, principal, interest, disbursements, and any aggregate amount of costs incurred during the year for restoration of service from ENO’s Securitized Storm Reserve Account and Storm Reserve Fund Escrow Account.	Maintain Reporting Requirement

			Resolution R-22-438 Resolution R-21-153		
B17	NOPS LDEQ Report - Semi-Annual Monitoring Report	UD-16-02	R-19-78 Ordering Paragraph 4 (at p. 14)	Due for submittal semi-annually by March 30th and September 30th and requires the reporting of any deviations that may have occurred from the Title V air permit for the semi-annual monitoring period and the corrective actions taken to prevent a re-occurrence	Maintain Reporting Requirement
B18	NOPS LDEQ Report - Title V Certification Report	UD-16-02	R-19-78 Ordering Paragraph 4 (at p. 14)	Due annually by March 30th and requires reporting of any deviations from the Title V air permit for the previous calendar year and the corrective actions taken to prevent a re-occurrence	Maintain Reporting Requirement
B19	NOPS LDEQ Report - RICE Engine Annual Report	UD-16-02	R-19-78 Ordering Paragraph 4 (at p. 14)	Due annually by April 30th and requires reporting of the start-up/shut-down hours, heat input, operating hours and fuel consumption for the RICE engines (required per specific requirement 71 of the Title V permit)	Maintain Reporting Requirement
B20	NOPS LDEQ Report - Emergency Diesel Generator Operating Report	UD-16-02	R-19-78 Ordering Paragraph 4 (at p. 14)	Due annually by March 31st per specific requirement 34 of the Title V permit. Requires the reporting of any hours of operation of the NOPS Emergency Diesel Generator at the Michoud site for the specific purposes specified in 40 CFR 60.4214(d)	Maintain Reporting Requirement

B21	NOPS LDEQ Report - Emissions Inventory	UD-16-02	R-19-78 Ordering Paragraph 4 (at p. 14)	Due annually by April 30th per specific requirement 100 of the Title V permit and requires the reporting of the total NOPS Criteria Pollutant Emissions for the previous calendar year.	Maintain Reporting Requirement
B22	NOPS LDEQ Report - Reports of Unauthorized Discharges of Pollutants	UD-16-02	R-19-78 Ordering Paragraph 4 (at p. 14)	Requires reporting of any unauthorized discharges of pollutants to the atmosphere in accordance with state regulations. If there are any unauthorized discharges of pollutants above the reportable quantity, reporting is required to the Louisiana State Police, LDEQ, and the Orleans Parish Local Emergency Planning Committee	Maintain Reporting Requirement
B23	Quarterly Reliability Report		R-17-427 (Ordering Paragraph 6)	ENO is directed to file quarterly reports concerning ongoing outages and progress on execution of the annual reliability plan and updates on the vegetation-related SAIFI and SAIDI report.	Maintain Reporting Requirement
B24	City of New Orleans' Reports on Outside Services		City Attorney's Request – Mr. Naccari's February 14, 1991 Letter	ENO to file Quarterly informational filings regarding ENO's expenditures on outside attorneys/consultants.	Maintain Reporting Requirement
B25	Quarterly NOPS Usage Reports	UD-16-02	R-19-78	ENO shall report NOPS usage as quarterly aggregated public reports within 30 days after the end of each quarter due to sensitive nature of reporting real-time usage information; however, the Council requires ENO to continue to	Maintain Reporting Requirement

				provide detailed HSPM operational information to the Advisors quarterly.	
B26	Semi-Annual Energy Smart Reports	UD-17-03 UD-08-02	R-11-52; R-15-15; R-15-140; R-15-599	ENO shall file the Energy Smart Reports semi-annually (every 6 months) instead of quarterly. The Energy Smart Reports currently tracks the progress of the kWh savings and spending by program. In addition to the progress of the kWh and kW savings and spending for each EE and DR program, the Energy Smart semi-annual reports must continue to provide documentation showing funding and expenditures, funds carryover, and the balance of Energy Smart's funding account. If any individual program has difficulty reaching the savings target, ENO should promptly notify CURO and the Council within one week of identifying the potential deficiency in reaching the savings target.	Maintain Reporting Requirement
B27	Monthly Fuel Adjustment Clause Filing		Rider Schedule FAC	The monthly Fuel Adjustment Clause Filing shall include the monthly Fuel Adjustment Clause Rates as determined by application of the formula set out in Rider FAC. Each Fuel Adjustment Clause Filing shall be filed with the Council and shall be accompanied by a set of workpapers sufficient to document fully the calculations of the redetermined Fuel Adjustment Clause Rates.	Maintain Reporting Requirement

B28	Annual Streamlining Report		R-21-153	ENO shall provide an updated list of all reporting requirements to CURO each year no later than January 30 beginning 2024 as amended by R-23-306	Maintain Reporting Requirement
B29	Annual Electric System Distribution Reliability Standards (“ESDRS”) Compliance Filing Report	UD-17-04	R-23-73	ENO is required to make a filing no later than April 30, 2023 per Resolution R-23-73, Ordering Paragraph 2, page 14 of certified Resolution R-23-73 and thereafter, file an annual ESDRS compliance filing by April 15 th every year starting in April 2024.	Maintain Reporting Requirement
B30	Bi-monthly Sullivan Substation construction monitoring reports		ENO & SWBNO June 2, 2022 AIP; R-22-258	ENO shall provide bi-monthly construction monitoring reports concerning the Sullivan Substation’s construction to the Council, CURO, and SWBNO. The first bi-monthly construction monitoring was due at the end of the second calendar month immediately following issuance of the resolution approving the referenced Agreement-in-Principle and was required to include a combined EPC Cost and Non-EPC Cost estimate (“Final All-Cost Estimate”) and estimated construction timeline for the substation.	Maintain Reporting Requirement
B31	Semi-Annual SSCRII Rider Filing		R-22-437 As Corrected	Per the Financing Order adopted in Resolution R-22-437 on October 6, 2022 in regard to the Application of ENO and LURC for Authority to Fund and Finance Storm Recovery Reserves, and Related Relief, ENO	Maintain Reporting Requirement

				as the Servicer of the Storm Recovery Bonds is to apply for a mandatory periodic True-up of the Rate Adjustment to the Securitized Storm Cost Recovery Rider SSCRII (“Rider SSCRII”). Each semi-annual true-up shall be filed with the Council at least 15 days prior to the first billing cycle of the month in which the proposed Rate Adjustment will be in effect.	
B32	Annual SSCRII Rider Filing		R-22-437 As Corrected	Per the Financing Order adopted in Resolution R-22-437 on October 6, 2022 in regard to the Application of ENO and LURC for Authority to Fund and Finance Storm Recovery Reserves, and Related Relief, ENO as the Servicer of the Storm Recovery Bonds is to apply for a mandatory periodic True-up of the Rate Adjustment to the Securitized Storm Cost Recovery Rider SSCRII (“Rider SSCRII”). Each semi-annual true-up shall be filed with the Council at least 15 days prior to the first billing cycle of the month in which the proposed Rate Adjustment will be in effect.	Maintain Reporting Requirement
B33	RCPS Compliance Report	UD-19-01	R-21-182	Under Section 4.f of the Renewable and Clean Portfolio Standard (“RCPS”) rules (“the Rules”) adopted by the Council of the City of New Orleans (“Council”) in Resolution R21-182 on May 20, 2021, Entergy Added per resolution R-21-182 New	Maintain Reporting Requirement

				Orleans, LLC (“ENO”) is required to submit a retrospective Compliance Demonstration Report.	
B34	Triennial Renewable and Clean Portfolio Standard (“RCPS”) Compliance Plan, Section 4 of RCPS Rules	UD-19-01	R-21-182	Section 4e of the RCPS Rules (Compliance and Reporting) includes, but is not limited to, ENO filing a triennial RCPS Compliance Plan, Interim RCPS, and annual Compliance Demonstration Report .	Maintain Reporting Requirement
B35	ENO’s Bi-annual filing of Gas Design peak demand.	UD-97-2B	R-00-650 accepting settlement offers of ENO & S&WB in Dockets UD-97-2B UD-98-2 and R-24-791 (DSU)	ENO (“Company”) required to submit to the Council for review, not later than March 1, 2002, based upon then currently available data and every twenty-four (24) months thereafter, the Company's model(s) and the output of all model(s) used for this purpose, as well as all work-papers used in the determination of the design-day peak demand. The Council will, based upon the practices, then review the Company's forecast and thereafter will notify the Company as to whether the Company's forecast is consistent with the practices and therefore acceptable. If the Council does not issue such a notification within one-hundred eighty (180) days of the Company's submission of the model, output, and work-papers, then the Company's determination of the design-day peak demand shall be deemed appropriate.	Maintain Reporting Requirement (At the close of the gas transaction in Docket UD-24-01, DSU to assume reporting requirement)

B36	Annual Gas Marketing Justification (Hedging Request) Report		R-24-791 (DSU)	As a result of high gas prices in the winter of 2000-2001, the Council authorized ENO to enter into Hedging arrangements for winter gas. This program was suspended post-Hurricane Katrina and was later re-adopted. Each March, the Company files its request to hedge the upcoming winter gas. Generally, the approval for such hedging contracts is granted to the company via a Council Resolution.	Maintain Reporting Requirement (At the close of the gas transaction in Docket UD-24-01, DSU to assume reporting requirement)
B37	Annual Gas Distribution System Report		R-05-518 and R-06-401 R-24-791 (DSU)	Reporting requirements are outlined in Attachment A ("Agreement in Principle") to Council Resolution R-05-518, dated October 12, 2005. These filing requirements were originally suspended as a result of Hurricane Katrina and later reinstated by Council Resolution R-06-401, dated September 21, 2006.	Maintain Reporting Requirement (At the close of the gas transaction in Docket UD-24-01, DSU to assume reporting requirement)
B38	Annual Gas Storage Report		R-91-102; R-05-518 (Agreement in Principle, Ordering Paragraph 12) R-06-401; R-21-153	ENO shall assess the cost and benefits of the Natural Storage Program at the end of each withdrawal season.	Maintain Reporting Requirement (At the close of the gas transaction in Docket UD-24-01, DSU to assume reporting requirement)

SECTION C: MODIFIED REPORTING REQUIREMENTS

Item Number	NAME OF REPORT INITIATED	Docket	Per Council Resolution	PURPOSE OF REPORT	CURO RECOMMENDATION
C1	Semi-Annual SSCR Rider Filing	UD-14-01	R-15-193 (Financing Order)	Per the Financing Order adopted in Resolution R-15-193 on May 14, 2015 in regard to the Application of ENO for Certification of Costs Related to Hurricane Isaac and Related Relief and Application of ELL for Recovery in Rates of Costs Related to Hurricane Isaac and Related Relief in Algiers, ENO as the Servicer of the Storm Recovery Bonds is to apply for a mandatory periodic true-up of the Rate Adjustment to the Securitized Storm Cost Recovery Rider SSCR ("Rider SSCR"). Each semi-annual true-up shall be filed with the Council at least 15 days prior to the first billing cycle of the month in which the proposed Rate Adjustment will be in effect.	Remove

C2	Annual SSCO Rider Filing	UD-14-01	R-15-193 (Financing Order)	Per the Financing Order adopted in Resolution R-15-193 on May 14, 2015 in regard to the Application of ENO for Certification of Costs Related to Hurricane Isaac and Related Relief and Application of ELL for Recovery in Rates of Costs Related to Hurricane Isaac and Related Relief in Algiers, and concurrent with the filing for the first adjustment to Rider SSCR, ENO shall file a revised Attachment A containing a revised Rate Adjustment. The revised Rate Adjustment shall become effective for bills rendered on and after the first billing cycle for the month of May of the filing year and shall then remain in effect until changed pursuant to the provisions of this Rider.	Remove
-----------	--------------------------	----------	----------------------------------	---	--------

C3	Quarterly Report of Entergy Corporation's proportionate share of its Regulated Utilities' assets, operating and maintenance expenses (per Rule 53 Settlement Agreement)		R-98-187 (Rule 53 Settlement Agreement)	Pursuant to the April 10, 1998 Rule 53 Settlement Agreement applicable to Entergy Corporation's Non-Regulated Investments filed with the Securities and Exchange Commission ("SEC"), on a quarterly basis, Entergy Corporation was directed to provide the SEC with a report detailing the Regulated Utilities' proportionate share of the consolidated total Entergy Corporation's assets, operating and maintenance expenses. Resolution R-98-187 adopted a Settlement Agreement among the Council, ENO, and [Entergy Louisiana LLC] authorizing the to file a Letter of Certification with the SEC relative to Entergy Corporations' unregulated investments and to execute a Settlement Agreement to ensure the retail ratepayers of New Orleans are protected from any adverse consequences of Entergy Corporations' non-regulated investments in foreign utility companies and exempt wholesale generators.	Remove. Entergy exiting the non-regulated businesses makes the reporting unnecessary and provides no valuable information. Previously proposed modification in Entergy's 2024 Streamlining Review.
----	---	--	--	---	---

C4	Annual 1992 Affiliate Settlement Agreement Report pursuant to the 1998 revision & R-98-187		R-98-187	A Settlement was reached in a Federal filing related to PUHCA revisions of Rule 53 related to Affiliates and holding company transactions. This 1992 settlement was later revised and ratified by jurisdictional regulatory commissions in 1998. This later revision required each operating company to file annually compliance verification with regards to affiliate reporting.	Remove. Entergy existing the non-regulated businesses makes the reporting unnecessary and provides no valuable information. Previously proposed modification in Entergy's 2024 Streamlining Review.
C5	Semi-annual NOPS O&M Expenditures	UD-16-02	R-19-78	File with the Council a report detailing the NOPS O&M expenditures for each quarter.	Remove. Resolution R-19-78 allows for the request to remove this reporting requirement on February 21, 2024. Previously proposed modification in Entergy's 2024 Streamlining Review.
C6	Estimated O&M Expenditures for NOPS	UD-16-02	R-19-78	ENO shall file such report(s) regarding the anticipated NOPS O&M expenditures for the next 12-month period for the Council's review and approval.	Remove. Resolution R-19-78 allows for the request to remove this reporting requirement effective February 21, 2024.