Form 60 Approved OMB No. 1902-0215 Expires 01/31/2023



# FERC FINANCIAL REPORT FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

**Exact Legal Name of Respondent (Company)** 

Entergy Operations, Inc.

**Year of Report** 

**Dec 31**, 2020

#### GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

#### I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 CFR 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

#### II. Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to §§ 18 CFR 366.3 and 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

#### III. How to Submit

Submit FERC Form No. 60 electronically through the Form No. 60 Submission Software. Retain one copy of each report for your files. For any resubmissions, submit the filing using the Form No. 60 Submission Software including a justification. Respondents must submit the Corporate Officer Certification electronically.

#### IV. When to Submit

Submit FERC Form No. 60 according to the filing date contained § 18 CFR 369.1 of the Commission's regulations.

## V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 CFR 367) (USof A). Interpret all accounting words and phrases in accordance with the USof A.

#### VI. Time Period

This report covers the entire calendar year.

# VII. Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

#### VIII. Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

#### IX. Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

#### Filed Date: 04/30/2021

#### X. Date Format

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

#### XI. Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

#### XII. Required Entries

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

#### XIII. Prior Year References

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

#### XIV. Where to Send Comments on Public Reporting Burden

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO), 888 First Street NE, Washington, DC 20426 or by email to <a href="mailto:DataClearance@ferc.gov">DataClearance@ferc.gov</a>

#### And to:

Office of Information and Regulatory Affairs,

Office of Management and Budget, Washington, DC 20503 (Attention: Desk Office for the Federal Energy Regulatory Commission).

Comments to OMB should be submitted by email to: oira submission@omb.eop.gov

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

#### **DEFINITIONS**

I. Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

# FERC FORM NO. 60

Document Accession #: 202105 ANNUAL REPORT FOR SERVICE4COMPANIES

IDENTIFICATION			
01 Exact Legal Name of Respondent Entergy Operations, Inc.			02 Year of Report  Dec 31, 2020
03 Previous Name (If name changed during the year)		04 Data of	Name Change
os Previous Name (il name changed during the year)		04 Date of	Name Change
05 Address of Principal Office at End of Year		11	
(Street, City, State, Zip Code)	06 Name of Co	ntact Person	
1340 Echelon Parkway, Jackson, MS 39213	Gina G. Bello	ott	
07 Title of Contact Person	08 Address of 0	Contact Person	
Sr. Lead Accountant	639 Loyola A	venue, New Or	rleans, LA 70113
09 Telephone Number of Contact Person	10 E-mail Addre	ess of Contact F	Person
(504) 576-6753	gbellot@ente	ergy.com	
11 This Report is:	12 Resubmissio		
(1) X An Original (2) A Resubmission	(Month, Day, Yo	ear)	
13 Date of Incorporation	14 If Not Incorporated	, Date of Organ	ization
06/06/1990	1.1		
15 State or Sovereign Power Under Which Incorporated or Organized			
DELAWARE	)		
16 Name of Principal Holding Company Under Which Reporting C  Entergy Corporation	company is Organized:		
	TE OFFICER CERTII	FICATION	
The undersigned officer certifies that:			
I have examined this report and to the best of my k this report are correct statements of the business a financial information contained in this report, confor	offairs of the respond	ent and the f	inancial statements, and other
17 Name of Signing Officer	19 Signature of Sign	ng Officer	20 Date Signed
Kimberly A. Fontan			(Month, Day, Year)
18 Title of Signing Officer	Kimberly A. Fontan		04/30/2021
Sr. VP & Chief Accounting Officer			

	e of Respondent	(Mo, Da, Yr)	rear/Period of Report
Ente	(1) X An Original (2) An Original Filed (2) a Terral Resultances (2) a Terral Resultance (2) a Terral Resultances (2) a Terral Resultance (2) a Te	(IVIO, Da, 11)	Dec 31, 2020
	\(\frac{1}{2} \)		
	List of Schedules and Accounts		
	nter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information in pages.	n or amounts have be	een reported for
	Description	Page Reference	Remarks
Lina		_	
Line	(a)	(b)	(c)
No.			
4	Och all L. Comment of Bellevic Obest	404.400	
1	Schedule I - Comparative Balance Sheet	101-102	
2	Schedule II - Service Company Property	103	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	
4	Schedule IV - Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	Not Applicable
7	Schedule VII - Stores Expense Undistributed	108	Not Applicable
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	
9	Schedule IX - Miscellaneous Deferred Debits	110	
		_	Not Applicable
10	Schedule X - Research, Development, or Demonstration Expenditures	111	Not Applicable
11	Schedule XI - Proprietary Capital	201	
12	Schedule XII - Long-Term Debt	202	Not Applicable
13	Schedule XIII - Current and Accrued Liabilities	203	
14	Schedule XIV - Notes to Financial Statements	204	
15	Schedule XV - Comparative Income Statement	301-302	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303-306	
17	Schedule XVII - Analysis of Billing – Associate Companies (Account 457)	307	
18	Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)	308	Not Applicable
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	307	
23	Schedule XX - Organization Chart	401	
24	Schedule XXI - Methods of Allocation	402	
	Concedic 7741 Modified Of Allocation	402	

Nam	e of Res	pondent This Report Is:		submission Date	Year/Period of Report
DEnte	ergyeOpte	rationselmaion #: 20210503-8020 Filed (1) X An Original An Arguina (2) A Result		(Mo, Da, Yr) / /	Dec 31, 2020
		Schedule I - Comparative Balance Si	heet		
1. 0	Sive bal	ance sheet of the Company as of December 31 of the current and prior ye	ear.		
	Account	Description	Reference	As of Dec 31	As of Dec 31
Line	Number	(b)	Page No.	Current	Prior
No.	(a)	•	(c)	(d)	(e)
1		Service Company Property			
2	101	Service Company Property	103	15,118,954	14,321,164
3	101.1	Property Under Capital Leases	103	12,848,396	
4	106	Completed Construction Not Classified	100	12,040,000	657,401
5	107	Construction Work In Progress	103		141,209
	107		103	27.067.250	· ·
6	400	Total Property (Total Of Lines 2-5)	404	27,967,350	+
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	6,674,319	
8	111	Less: Accumulated Provision for Amortization of Service Company Property		3,498,325	
9		Net Service Company Property (Total of Lines 6-8)		17,794,706	17,623,190
10		Investments			
11	123	Investment In Associate Companies	105		
12	124	Other Investments	105		
13	128	Other Special Funds	105		
14		Total Investments (Total of Lines 11-13)			
15		Current And Accrued Assets			
16	131	Cash		50,931	50,305
17	134	Other Special Deposits			
18	135	Working Funds		14,801	7,705
19	136	Temporary Cash Investments		46,410,601	13,492,445
20	141	Notes Receivable			
21	142	Customer Accounts Receivable			
22	143	Accounts Receivable		1,283,423	1,266,694
23	144	Less: Accumulated Provision for Uncollectible Accounts		1,223,123	1,=23,523
24		Accounts Receivable From Associate Companies	106	19,319,307	31.595.087
25	152	Fuel Stock Expenses Undistributed	107	10,010,001	0.,000,00.
26	154	Materials And Supplies	107		360,237
27	163	Stores Expense Undistributed	108		000,201
28	165	Prepayments	100	79,062	910,077
	171	Interest And Dividends Receivable		490	· ·
29		Rents Receivable		490	21,402
30	172				
31	173	Accrued Revenues		000.076	
32	174	Miscellaneous Current and Accrued Assets	100	962,973	
33	175	Derivative Instrument Assets	109		
34	176	Derivative Instrument Assets – Hedges			
35		Total Current and Accrued Assets (Total of Lines 16-34)		68,121,588	47,710,032
36		Deferred Debits			
37	181	Unamortized Debt Expense			
38	182.3	Other Regulatory Assets		30,945,332	31,129,577
39	183	Preliminary Survey And Investigation Charges			
40	184	Clearing Accounts			
41	185	Temporary Facilities			
42	186	Miscellaneous Deferred Debits		5,610,146	4,509,303
43	188	Research, Development, or Demonstration Expenditures	110		
44	189	Unamortized loss on reacquired debt	111		
45	190	Accumulated Deferred Income Taxes		19,162,612	17,081,327
46		Total Deferred Debits (Total of Lines 37-45)		55,718,090	
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		141,634,384	
••				1 1,55 1,55	

Nam	e of Res	pondent This Report Is:		submission Date	Year/Period of Report
DEnte	ergyeOppe	rationselssion #: 20210503-8020 Filed (1) a X An Original (2) A Resubmis		(Mo, Da, Yr) / /	Dec 31, <u>2020</u>
		Schedule I - Comparative Balance Sheet (cont	inued)		
	Account	Description	Reference	As of Dec 31	As of Dec 31
Line	Number	(b)	Page No.	Current	Prior
No.	(a)	`'	(c)	(d)	(e)
48		Proprietary Capital			
49	201	Common Stock Issued	201	5,000	5,000
50	204	Preferred Stock Issued	201		
51	211	Miscellaneous Paid-In-Capital	201	995,000	995,000
52	215	Appropriated Retained Earnings	201		
53	216	Unappropriated Retained Earnings	201		
54	219	Accumulated Other Comprehensive Income	201		
55	210	Total Proprietary Capital (Total of Lines 49-54)	201	1,000,000	1,000,000
56		Long-Term Debt		1,000,000	1,000,000
	223	Advances From Associate Companies	202		
57		·			
58	224	Other Long-Term Debt	202		
59	225	Unamortized Premium on Long-Term Debt			
60	226	Less: Unamortized Discount on Long-Term Debt-Debit			
61		Total Long-Term Debt (Total of Lines 57-60)			
62		Other Non-current Liabilities			
63	227	Obligations Under Capital Leases-Non-current		10,624,333	
64	228.2	Accumulated Provision for Injuries and Damages		1,940,41	
65	228.3	Accumulated Provision For Pensions and Benefits		1,238,000	1,842,000
66	230	Asset Retirement Obligations			
67		Total Other Non-current Liabilities (Total of Lines 63-66)		13,802,750	14,599,849
68		Current and Accrued Liabilities			
69	231	Notes Payable			
70	232	Accounts Payable		62,855,85	7 62,214,594
71	233	Notes Payable to Associate Companies	203		
72	234	Accounts Payable to Associate Companies	203	9,831,04	1 6,853,321
73	236	Taxes Accrued		11,063,049	8,258
74	237	Interest Accrued			
75	241	Tax Collections Payable		1,105,004	1,031,431
76	242	Miscellaneous Current and Accrued Liabilities	203	303,080	375,966
77	243	Obligations Under Capital Leases – Current		2,226,228	3 1,413,340
78	244	Derivative Instrument Liabilities			
79	245	Derivative Instrument Liabilities – Hedges			
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		87,384,259	71,896,910
81		Deferred Credits			
82	253	Other Deferred Credits		30,695,24	5 21,564,192
83	254	Other Regulatory Liabilities			
84	255	Accumulated Deferred Investment Tax Credits			
85	257	Unamortized Gain on Reacquired Debt			
86	282	Accumulated deferred income taxes-Other property		683,763	3 703,604
87	283	Accumulated deferred income taxes-Other		8,068,36	
88		Total Deferred Credits (Total of Lines 82-87)		39,447,375	
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)		141,634,384	
				,,60,,60	,550, 720

Document Accession #: 20210503-8020

Filed Date: 04/30/2021

Name of Respondent	This Report is:	Resubmission Date	Year of Report
·	(1) X An Original	(Mo, Da, Yr)	•
Entergy Operations, Inc.	(2) _ A Resubmission	11	2020
	FOOTNOTE DATA	_	

Schedule Page: 101 Line No.: 3 Column: d

Includes operating leases recorded in accordance with FASB ASU No. 2016-02, Leases, as provided for in FERC Docket No. Al19-1-000. Refer to Note 4 of the Notes to the Financial Statements for further discussion.

Schedule Page: 101 Line No.: 3 Column: e

Includes operating leases recorded in accordance with FASB ASU No. 2016-02, Leases, as provided for in FERC Docket No. Al19-1-000. Refer to Note 4 of the Notes to the Financial Statements for further discussion.

Nan	ne of Res	pondent		This Report Is	s: Re	submission Date	Year/Period of Report
DEnt	argyeOpte	rationselmsion #: 20210503	-8020 F	iled $(1)$ at $\stackrel{X}{=}$ An $(2)$	2riginal 4/30/2021 esubmission	(Mo, Da, Yr) / /	Dec 31, 2020
			Schedule II - S	Service Company P	Property	<del>!</del>	
		an explanation of Other Changes				ote.	
2. [	Describe	each construction work in progre	ess on lines 18 thro	ough 30 in Column	ı (b).		
	Acct	Title of Account	Balance at Beginning	Additions	Retirements or Sales	Other Changes	Balance at End of Year
Line	#	(b)	of Year	(d)	(e)	(f)	
No.	(a)		(c)				(g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant	3,507,893	4,526			3,512,419
3	306	Leasehold Improvements	0,007,000	4,020			0,012,410
4	389	Land and Land Rights					
5	390	-	8,506,700				8,506,700
	<u> </u>	Structures and Improvements		425.002			
6	391	Office Furniture and Equipment	2,108,448	135,863			2,244,311
7	392	Transportation Equipment					
8	393	Stores equipment	405.000				405.000
9	394	Tools, Shop and Garage Equipment	195,282				195,282
10	395	Laboratory Equipment					
11	396	Power Operated Equipment					
12	397	Communications Equipment	244,356				244,356
13	398	Miscellaneous Equipment	415,886				415,886
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		Total Service Company Property (Total					
		of Lines 1-15)	14,978,565	140,389			15,118,954
17	107	Construction Work in Progress:					
18		See footnote details	141,209			( 141,209)	)
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31		Total Account 107 (Total of Lines 18-30)				( 141,209)	
32		Total (Lines 16 and Line 31)		140,389			15,118,954
L	ļ		ļ		<u> </u>	1	1

Name of Respondent	This Report is:	Resubmission Date	Year of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Entergy Operations, Inc.	(2) _ A Resubmission	11	2020
	FOOTNOTE DATA		

# Schedule Page: 103 Line No.: 18 Column: c

The following CWIP projects were closed to plant in 2020:

Project	Amount
End User PC Refresh Program 2019	\$136,683
Other General and Intangible Plant	4,526
Total	\$141,209
	=======

Nam	e of Res	pondent		This Report Is	3:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
)Ente	ugyeOpte	rationselmsion #: 2021050	3-8020 F:	iled (1) at An C	original 4/30/2021 esubmission	(Mo, Da, Yr) / /	Dec 31, 2020
		Schedule III – Accumula	ted Provision for Dep			vice Company Proper	ty
1. F	Provide a	an explanation of Other Charge					<del>,</del>
Line	Account Number	Description	Balance at Beginning of Year	Additions Charged To Account 403-403.1	Retirements	Other Changes Additions (Deductions)	Balance at Close of Year
No.	(a)	(b)	(c)	403-405.1 404-405 (d)	(e)	(f)	(g)
1		Organization					
2		Miscellaneous Intangible Plant	3,493,873	4,452			3,498,325
3		Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements	4,624,338	155,645			4,779,983
6		Office Furniture and Equipment	885,863	389,717			1,275,580
7	392	Transportation Equipment					
8		Stores equipment					
9	394	Tools, Shop and Garage Equipment	52,075	39,056			91,131
10		Laboratory Equipment					
11		Power Operated Equipment					
12	397	Communications Equipment	164,784	44,640			209,424
13	398	Miscellaneous Equipment	276,762	41,439			318,201
14		Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		Total	9,497,695	674,949			10,172,644

Nan	ne of Res	pondent This Report Is: Re	submission Date	Year/Period of Report
DEnt	ergyeOpe	rationselmsion #: 20210503-8020 Filed (1) X An Original (2) A Resubmission	(Mo, Da, Yr) / /	Dec 31, 2020
		Schedule IV – Investments	•	
des 2.	cription For tem	er investments (Account 124) and other special funds (Account128), in a footnote state including the name of issuing company, number of shares held or principal investment porary cash investments (Account 136), list each investment separately in a footnote. nents less than \$50,000 may be grouped, showing the number of items in each group.		eparately, with
Line	Account Number	Title of Account	Balance at Beginning of Year	Balance at Close of Year
No.	(a)	(b)	(c)	(d)
1	123	Investment In Associate Companies		
2	124	Other Investments		
3	128	Other Special Funds		
4	136	Temporary Cash Investments	13,492,445	46,410,601
5		(Total of Lines 1-4)	13,492,445	46,410,601

Name of Respondent	This Report is:	Resubmission Date	Year of Report
·	(1) <u>X</u> An Original	(Mo, Da, Yr)	•
Entergy Operations, Inc.	(2) _ A Resubmission	11	2020
	FOOTNOTE DATA	•	

Schedule Page: 105 Lin	e No.: 4     Column: c
------------------------	------------------------

The December 31, 2020 and 2019 balances represent investments in the Money Pool, an intra-system borrowing agreement. See Note 3 to the Financial Statements for more information.

Nam	e of Respo	ndent This R	eport Is:	Resubmission Dat	e Year/Period of Report
Entergy=Operations=lnsion #: 20210503-8020 Filed (1) X An Origina (2) A Resubm				(Mo, Da, Yr) / /	Dec 31, 2020
		Schedule V – Accounts Receivable fr	om Associate Comp	anies	•
2.	If the serv	scounts receivable from each associate company. ice company has provided accommodation or convenience p ing of total payments for each associate company.	ayments for associ	ate companies, pro	ovide in a separate
Line No.	Account Number (a)	Title of Account (b)	Balance	e at Beginning of Year (c)	Balance at Close of Year (d)
1	146	Accounts Receivable From Associate Companies			
2		Associate Company:			
3		• •			
4		Entergy Arkansas, LLC		5,959,825	4,614,973
5		System Energy Resources, Inc.		4,666,602	5,435,678
6		Entergy Nuclear Nebraska, LLC		344	96,386
7		Entergy Services, LLC		60,715	1,661,594
8		Reclass Company		4,510	2
9		Entergy Louisiana, LLC		8,728,081	6,520,180
10		Entergy Nuclear Operations, Inc.		262,033	89,238
11		Entergy Corporation		13,947	
12		Entergy Nuclear Indian Point 3, LLC		31	
13		Entergy Nuclear Power Marketing, LLC		5	
14		Entergy Texas, Inc.		208,854	42,272
15		Money Pool (See Note 3)		11,690,140	858,984
16					
17					
18					
19					
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23 24					
24 25					
26					
27					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
40	Total			31,595,087	19,319,307

Name of Respondent  This Report Is:  Resubmission Date Year/Period of Report  (Mo, Da, Yr)  This Report Is:  Resubmission Date (Mo, Da, Yr)					
DEnte	ergyeOperat	ionselmaion #: 20210503-8020 Filed (1) at X	An Original 04/30/2021 A Resubmission	(Mo, Da, Yr) / /	Dec 31, 2020
		Schedule VI – Fuel Stock Expense			
		ount of labor in Column (c) and expenses in Column (d) incurre	d with respect to	fuel stock expenses d	uring the year and
		int attributable to each associate company.			
2. li	n a separa	te footnote, describe in a narrative the fuel functions performed	by the service co	ompany.	
	Account	Title of Account	Labor	Expenses	Total
Line	Number	Title of Account	Labor	Lxpenses	Total
No.	(a)	(b)	(c)	(d)	(e)
1	152	Fuel Stock Expenses Undistributed Associate Company:			
3		Associate Company.			
4					
5					
6					
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15 16					
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34 35					
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37					
38					
39					
40	Total				
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Nam	e of Respo	ndent This Rep	port Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Repor
Entergy=Operations=line ion #: 20210503-8020 Filed (1) X An Original (Mo, Da, Yr)  [2] A Resubmission / / Dec 31, 2020					Dec 31, 2020
		Schedule VII – Stores Expense			
		nount of labor in Column (c) and expenses in Column (d) incurre unt attributable to each associate company.	d with respect to sto	ores expense during	the year and
Line	Account Number	Title of Account	Labor	Expenses	Total
No.	(a)	(b)	(c)	(d)	(e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3					
4					
5					
6					
7					
9					
10					
11					
12					
13					
14					
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39	T . 4 - 1				
40	Total				

Nam	ne of Respo	ndent This Report Is:	Resubmission Da (Mo, Da, Yr)	ate Year/Period of Repor
Ente	ergyeOptera	iionsekscion #: 20210503-8020 Filed (1) X An Origin (2) A Result	al (Mo, Da, Yr) 0/2021 //	Dec 31, 2020
				DCC 31, <u>2020</u>
		Schedule VIII - Miscellaneous Current and Acc	rued Assets	
1.	Provide d	etail of items in this account. Items less than \$50,000 may be grouped,	showing the number of ite	ems in each group.
	Account	Title of Account	Balance at Beginning of Year	Balance at Close of Year
Line	Number		(c)	(d)
No.	(a)	(b)		
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
3		Unbilled external jobbing orders		962,973
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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35				
36				
37				
38				
39				
40	Total			962,973
	1		1	

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		Schedule IX - Miscellaneous Deferred D		
1 [	Provido do	tail of items in this account. Items less than \$50,000 may be grouped, sl		ma in agah graup
1. Г	Tovide de	tali of items in this account. Items less than \$50,000 may be grouped, si	nowing the number of ite	nis in each group.
	Account	Title of Account	Balance at Beginning of Year	Balance at Close of Year
Line	Number		(c)	(d)
No.	(a)	(b)		
1	186	Miscellaneous Deferred Debits		
2	100	Items List:		
3		Payroll Accrual	4,509,313	5,609,686
4		Other (1 Item)	( 10	
5		Called (1 nem)	( 10	100
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19 20				
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25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36 37				
38				
39				
40	Total		4,509,303	5,610,146
40	TOtal		4,309,30	3,010,140

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Schedule X - Research, Development, or Demonstration Expenditures					enditures	1	
1.	Describe each material research, development, or demonstration project that incurred costs by the service corporation during the						
		ss than \$50,000 may be grouped, showing			,	J	
	Account		Title of Account	t		Amount	
Line	Number					(c)	
No.	(a)		(b)				
1	188	Research, Development, or Demonstration Expendit	ures				
2		Project List:					
3							
4							
5							
6							
7							
9							
10							
11							
12							
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15							
16 17							
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24 25							
25 26							
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33 34							
35							
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37							
38							
39							
40	Total						
	1	1			I		

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Schedule XI - Proprietary Capital						
1 [	or missoll		· · · · · ·	at 215) classify amoun	ts in each account	
with 2. F yea Ge	<ol> <li>For miscellaneous paid-in capital (Account 211) and appropriate retained earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.</li> <li>For the unappropriated retained earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.</li> </ol>					
	1				A 4	
Line	Account Number	Title of Account	Description		Amount	
No.	Number	(b)	(c)		(d)	
	(a)				(4)	
1	201	Common Stock Issued	Number of Shares Authorized		1,000	
2			Par or Stated Value per Share		5.00	
3			Outstanding Number of Shares		1,000	
4			Close of Period Amount		5,000	
5		Preferred Stock Issued	Number of Shares Authorized			
6			Par or Stated Value per Share			
7			Outstanding Number of Shares			
8			Close of Period Amount			
9	211	Miscellaneous Paid-In Capital			995,000	
10	215	Appropriated Retained Earnings				
11	219	Accumulated Other Comprehensive Income				
12	216	Unnappropriated Retained Earnings	Balance at Beginning of Year			
13			Net Income or (Loss)			
14			Dividend Paid			
15			Balance at Close of Year			

		espondent		Ţ	his Repo	rt Is:	Resubmissio (Mo, Da,	n Date Ye	ar/Period of Report
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				ule XII – Lo					
in C	ounts. Column or the	advances from associate companies Names of associate companies from (c). deductions in Column (h), please giver long-term debt (Account 224), list to	which advar e an explana	nces were ution in a fo	received	l shall be show	n under the cla	ss and serie	
Line	Account Number	Title of Account	Term of Obligation Class & Series of Obligation	Date of Maturity	Interest Rate	Amount Authorized	Balance at Beginning of Year	Additions Deduction	Balance at Close of Year
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	223	Advances from Associate Companies							
2		Associate Company:							
3									
4									
5									
6 7									
8									
9									
10									
11									
12									
13		TOTAL							
14	224	Other Long-Term Debt							
15		List Creditor:							
16									
17									
18									
19									
20									
21									
22									
24									
25									
26									
27									
28		TOTAL							

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	Schedule XIII – Current and Accrued Liabilities						
2.	Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).     Give description and amount of miscellaneous current and accrued liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.						
		THE CA. I	155				
	Account Number	Title of Account (b)	Balance at Beginning of Year	g Balance at Close of Year			
Line	Nullibei	(b)	(c)	(d)			
No.	(a)		(6)	(4)			
1		Notes Payable to Associates Companies					
2	200	Hotes Fayable to Associates Companies					
3							
4							
5							
6							
7							
8							
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12							
13							
14							
15							
16							
17							
18							
19 20							
21							
22							
23							
	234	Accounts Payable to Associate Companies	6,853,3	21 9,831,041			
25		- Accounted a spanie to a secondario de impanied	3,000,0	5,001,011			
26							
27							
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33							
34							
35							
36 37							
38							
39							
40							
	242	Miscellaneous Current and Accrued Liabilities	375,9	66 303,080			
42				,			
43							
44							
45							
46							
47							
48							
49							
50		(Total)	7,229,2	87 10,134,121			

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FOOTNOTE DATA						

Schedule Page: 203	Line No.: 24	Column: c
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	Balance at Beginning of Year	Balance at Close of Year
Entergy Arkansas, LLC	\$1,445,920	
Entergy Texas, Inc.	1,552	566
Entergy Louisiana, LLC	1,940,145	3,359,379
Entergy Mississippi, LLC	2,431	1,497
Entergy New Orleans, LLC	1,048	301
System Energy Resources	945,328	1,340,723
Entergy Corporation	2,378,549	2,902,554
Entergy Power Ops U.S., Inc.	-	-
Entergy Nuclear Operations	26,769	126,200
Entergy Nuclear Indian Point 2	2	-
Entergy Nuclear Palisades, LLC	13	-
Entergy Services, LLC	111,564	13,767
Total Account 234	\$6,853,321	\$9,831,041

# Schedule Page: 203 Line No.: 41 Column: c

	Balance at Beginning of Year	Balance at Close of Year
Current portion OPEB	\$164,000	\$110,000
Non-qualified pension	206,848	174,322
Administer real estate	3,803	16,553
Refueling outage	1,315	_
Dry Cask Storage Costs	_	2,205
Other	\$375,966	\$303,080

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Schedule XIV- Notes to Financial Statements			

- 1. Use the space below for important notes regarding the financial statements or any account thereof.
- 2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
- 3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
- 4. Furnish particulars as to any amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions.
- 5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
- 6. Describe the annual statement supplied to each associate service company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

#### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

# Organization

Entergy Operations, Inc. (Entergy Operations) is a nuclear management service company wholly owned by Entergy Corporation. Entergy Operations has been authorized to act as an agent in the operations, but not ownership, of Arkansas Nuclear One Steam Electric Generating Station Units 1 and 2 (ANO), River Bend Steam Electric Generating Station (River Bend), Waterford Steam Electric Generating Station Unit No. 3 (Waterford 3), and Grand Gulf Steam Electric Generating Station Unit 1 (Grand Gulf 1), subject to oversight by Entergy Arkansas, LLC, Entergy Louisiana, LLC, and System Energy Resources, Inc. (collectively, the Companies), respectively. The Companies and the Grand Gulf 1 co-owner retain their ownership interests, associated capacity, and energy entitlements and pay directly or reimburse Entergy Operations for the costs associated with the operation and maintenance of these units. Entergy Corporation entered into separate guarantee agreements with the Companies whereby Entergy Corporation guaranteed the financial ability of Entergy Operations to meet its various financial obligations to the Companies under the operating agreements, as long as the Companies continue to meet their payment obligations to Entergy Operations under the applicable operating agreements.

# **System of Accounts**

Entergy Operations maintains its accounting records using a system of accounts which is in accordance with the system prescribed by the Federal Energy Regulatory Commission. Certain reclassifications, which have no effect on net income or shareholder's equity, may be made to previously reported amounts to conform to current account classifications.

# **Use of Estimates in the Preparation of Financial Statements**

The preparation of Entergy Operations' financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as well as the reported amounts of revenues and expenses. Adjustments to the reported amounts of assets and liabilities may be necessary in the future to the extent that future estimates or actual results are different from the estimates used.

# **Depreciation and Amortization**

Depreciation is computed on a straight-line basis at rates based on the estimated service lives of the various classes of property, which range from 5 to 31-1/2 years.

# **Income Taxes**

Accounting standards require that deferred income taxes be recorded for all temporary differences between the financial statement basis and tax basis of assets, liabilities, and loss carryforwards. Temporary differences are recorded based on enacted tax laws at tax rates that are expected to be in effect when the temporary differences reverse.

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Schedule XIV- Notes to Financial Statements			

Entergy Operations joins its parent and most of the other Entergy Corporation subsidiaries in filing a consolidated federal income tax return. Income taxes (or benefits) are allocated to Entergy Operations in proportion to its contribution to consolidated taxable income.

# **Cash and Cash Equivalents**

Entergy Operations considers all unrestricted highly liquid debt instruments with an original maturity at acquisition of three months or less to be cash equivalents. Investments with original maturities of more than three months are classified as other temporary investments on the balance sheet.

## Fair Value Disclosure

Entergy Operations considers the carrying amounts of financial instruments classified as current assets and liabilities to be a reasonable estimate of their fair value because of the short maturity of these instruments.

#### NOTE 2. INCOME TAXES

Deferred income tax assets (liabilities) are comprised of the following at December 31, 2020 and 2019:

	2020	2019
Deferred Tax Assets:		
Combined Unitary Taxes	(\$1,210)	(\$1,172)
Compensation	10,629,681	8,379,844
Contributions	388,897	299,549
Net Operating Loss	1,459,208	988
Pension and benefits (OPEB) reserves	8,969,702	10,683,648
Pension (net funding)	(3,118,566)	(3,117,290)
Other	834,900	835,760
Total	\$19,162,612	\$17,081,327
Deferred Tax Liabilities:		
Pension and benefits (OPEB) reserves	(\$8,053,699)	(\$8,053,291)
Plant-related basis differences	(683,763)	(703,604)
Other	(14,668)	(235,583)
Total	(\$8,752,130)	(\$8,992,478)
Net Deferred Tax Assets	\$10,410,482	\$8,088,849

Entergy Operations' effective income tax rate was 100% in 2020 and 2019 compared to the current federal statutory income tax rate of 21%. The primary reason for the difference between the effective and statutory income tax rates is that Entergy Operations collects revenue adequate to fund its income tax expense. The income tax expense for 2020 and 2019 resulted primarily from non-deductible permanent items and state income taxes. The provision for intercompany expense (benefit) in lieu of federal income taxes for the years ended December 31, 2020 and 2019 consisted of the following:

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	2020	2019
<u>Current:</u>		
Federal	\$1,132,198	\$2,534,766
State	316,697	796,349
Current Total	\$1,448,895	\$3,331,115
Deferred:		
Federal	(\$1,768,796)	(\$2,437,326)
State	(552,839)	(834,015)
Deferred Total	(\$2,321,635)	(\$3,271,341)
Total Income Tax Expense	(\$872,740)	\$59,774

## NOTE 3. LINES OF CREDIT AND RELATED SHORT-TERM BORROWINGS

Entergy Operations participates with certain other Entergy Corporation subsidiaries in the System Money Pool (Money Pool), an intra-system borrowing arrangement designed to reduce the companies' dependence on external short-term borrowings. Entergy Operations did not borrow from the Money Pool during 2020.

#### NOTE 4. OPERATING LEASES

Entergy implemented ASU 2016-02, "Leases (Topic 842)," effective January 1, 2019. The ASU's core principle is that "a lessee should recognize the assets and liabilities that arise from leases." The ASU considers that "all leases create an asset and a liability," and accordingly requires recording the assets and liabilities related to all leases with a term greater than 12 months. Concurrent with the implementation of ASU 2016-02, Entergy implemented ASU 2018-01, "Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842," which provided Entergy the option to elect not to evaluate existing land easements that are not currently accounted for as leases under the previous lease standard, and ASU 2018-11, "Leases (Topic 842): Targeted Improvements," which intended to simplify the transition requirement giving Entergy the option to apply the transition provisions of the new standard at the date of adoption instead of at the earliest comparative period. In implementing these ASUs, Entergy elected the options provided in both ASU 2018-01 and ASU 2018-11. This accounting was applied to all lease agreements using the modified retrospective method, which required an adjustment to retained earnings for the cumulative effect of adopting the standard as of the effective date, and when implemented with ASU 2018-11, allowed Entergy to recognize the leased assets and liabilities on its balance sheet beginning on January 1, 2019 without restating prior periods. In adopting the standard in January 2019, Entergy Operations recognized right-of-use assets and corresponding lease liabilities totaling approximately \$1.9 million. Implementation of the standards had no material effect on consolidated net income; therefore, no adjustment to retained earnings was recorded. The adoption of the standards had no effect on cash flows.

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Entergy Operations incurred the following total lease costs for the year ended December 31, 2020:

	(In Thousands)
Operating lease cost	\$2,591
Finance lease cost:	
Amortization of right-of-use	
assets	\$1,652
Interest on lease liabilities	\$939

Included within Property, Plant, and Equipment on Entergy Operations' consolidated balance sheet at December 31, 2030 are the following amounts:

	(In Thousands)
Operating leases	\$12,510
Finance leases	\$339

The following lease-related liabilities are recorded within the respective Other lines on Entergy Operations' consolidated balance sheet as of December 31, 2020:

	(In Thousands)
Current liabilities:	
Operating leases	\$2,142
Finance leases	\$84
Non-current liabilities:	
Operating leases	\$10,369
Finance leases	\$254

The following information contains the weighted average remaining lease term in years and the weighted average discount rate for the operating and finance leases of Entergy Operations at December 31, 2020:

5.51

Weighted average remaining lease terms:

Operating leases

Finance leases	5.39
Weighted average discount rate:	
Operating leases	4.07%
Finance leases	3.25%

At December 31, 2020, Entergy Operations had noncancelable operating leases with minimum lease payments as follows (in thousands):

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2021	\$302
2022	263
2023	161
2024	155
2025	147
Years thereafter	80
	\$1,108

At December 31, 2020, Entergy Operations had noncancelable financing leases with minimum lease payments as follows (in thousands):

2021	\$93
2022	68
2023	64
2024	56
2025	39
Years thereafter	47
	\$367

#### NOTE 5. EMPLOYEE BENEFITS

#### **Stock-based Compensation**

Entergy Operations participates in an Equity Ownership Plan, which grants stock options, restricted stock, performance units, and restricted stock units to certain key employees. Effective May 3, 2019, Entergy's shareholders approved the 2019 Omnibus Incentive Plan (2019 Plan). The maximum number of common shares that can be issued from the 2019 Plan for stock-based awards is 7,300,000 all of which are available for incentive stock option grants. The 2019 Plan applies to awards granted on or after May 3, 2019 and awards expire ten years from the date of grant.

As of December 31, 2020, there were 6,108,451 authorized shares remaining for stock-based awards. The costs of the stock options, restricted stock and performance units are charged to income over three years. The costs of the unrestricted stock unit awards are charged to income over the restricted period, which varies from grant to grant. Entergy Operations' costs for these awards including capitalized amounts were approximately \$3.7 million for 2020 and approximately \$3.9 million for 2019.

# **Defined Contribution Plans**

Employees of Entergy Operations are also eligible to participate in the Savings Plans of Entergy Corporation and Subsidiaries (Savings Plans). The Savings Plans are defined contribution plans covering eligible employees of Entergy and its subsidiaries. The employing Entergy subsidiary makes matching contributions to the Savings Plans for all non-bargaining and certain bargaining employees as defined in the Plan Documents. Entergy Operations' contributions to the Savings Plans were \$16.2 million in 2020 and \$14.9 million in 2019.

## **Qualified Pension Plan and Other Postretirement Benefit Plans**

Entergy Operations provides pension and retiree medical, dental, vision, and life insurance benefits (other

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postretirement benefits) for eligible retired employees. Substantially all employees may become eligible for these benefits if they reach retirement age while working for Entergy Operations.

Eligible employees of Entergy Operations can participate in five defined benefit qualified pension plans. The Entergy Corporation Retirement Plan for Non-Bargaining Employees, the Entergy Corporation Retirement Plan for Bargaining Employees, and the Entergy Corporation Retirement Plan III are non-contributory final average pay plans and provide pension benefits that are based on employees' credited service and compensation during employment. Non-bargaining employees whose most recent date of hire is after June 30, 2014 but before January 1, 2021 participate in the Entergy Corporation Cash Balance Plan for Non-Bargaining Employees. Certain bargaining employees hired or rehired after June 30, 2014, or such later date provided for in their applicable collective bargaining agreements, participate in the Entergy Corporation Cash Balance Plan for Bargaining Employees.

The assets of the final average pay defined benefit qualified pension plans are held in a master trust established by Entergy Corporation, and the assets of the cash balance pension plans are held in a second master trust established by Entergy Corporation. Each pension plan has an undivided beneficial interest in each of the investment accounts in its respective master trust that is maintained by a trustee. Use of the master trusts permits the commingling of the trust assets of the pension plans for investment and administrative purposes. Although assets in the master trusts are commingled, the trustee maintains supporting records for the purpose of allocating the trust level equity in net earnings (loss) and the administrative expenses of the investment accounts in each trust to the various participating pension plans in that particular trust. The fair value of the trusts' assets is determined by the trustee and certain investment managers. For each trust, the trustee calculates a daily earnings factor, including realized and unrealized gains or losses, collected and accrued income, and administrative expenses, and allocates earnings to each plan in the master trusts on a pro rata basis.

Within each pension plan, Entergy Operations' beneficial interest in the plan assets is maintained by the plan's actuary and is updated quarterly. Assets are increased for investment net income and contributions, and are decreased for benefit payments. A plan's investment net income/loss (i.e. interest and dividends, realized and unrealized gains and losses and expenses) is allocated to Entergy Operations based on the value of assets at the beginning of the quarter adjusted for contributions and benefit payments made during the quarter.

Entergy Operations' funds pension plans in an amount not less than the minimum required contribution under the Employee Retirement Income Security Act of 1974, as amended, and the Internal Revenue Code of 1986, as amended. The assets of the plans include common and preferred stocks, fixed-income securities, interest in a money market fund, and insurance contracts.

In March 2020, Entergy announced changes to its other postretirement benefits. Effective January 1, 2021, certain retired, former non-bargaining employees age 65 and older who are eligible for Entergy-sponsored retiree welfare benefits, and their eligible spouses who are age 65 and older (collectively, Medicare-eligible participants), will be eligible to participate in a new Entergy-sponsored retiree health plan, and will no longer be eligible for retiree coverage under the Entergy Corporation Companies' Benefits Plus Medical, Dental and Vision Plans. Under the new Entergy retiree health plan, Medicare-eligible participants will be eligible to participate in a health reimbursement arrangement which they may use towards the purchase of various types of qualified insurance offered through a Medicare exchange provider and for other qualified medical expenses. In accordance with accounting standards, the effects of this change were reflected in the March 31, 2020 other postretirement obligation. The changes affecting active bargaining unit employees will be negotiated with the unions prior to implementation, where necessary, and to the extent required by law.

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# Components of Qualified Net Pension Cost and Other Postretirement Cost and Other Amounts Recognized as a Regulatory Asset

Entergy Operations' qualified pension and other postretirement costs, including capitalized amounts, included the following components:

	Qualified Pension		Other Postre Benef	
_	2020	2019	2020	2019
_		(In The	ousands)	
Net periodic pension and other				
postretirement costs				
Service cost	\$-	\$47	\$-	\$6
Interest cost	1,245	1,635	34	75
Expected return on assets	(2,148)	(2,238)	-	-
Amortization of prior service credit	-	-	(87)	(10)
Recognized net loss	2,722	2,186	57	77
Net periodic pension and other				_
postretirement costs	\$1,819	\$1,630	\$4	\$148
Other changes in plan assets and benefit obligations recognized as a regulatory asset  Arising this period:				
Prior service credit	\$-	\$-	(\$618)	\$-
Net (gain)/loss Amounts reclassified from regulatory asset to net periodic benefit cost in the current year:	2,347	2,897	(146)	(\$241)
Amortization of prior service credit	-	-	87	10
Amortization of net loss	(2,762)	(2,186)	(57)	(77)
Total	(\$415)	\$711	(\$734)	(\$308)
Total recognized as net periodic benefit cost, and/or regulatory asset	\$1,404	\$2,341	(\$730)	(\$160)

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# Qualified Pension and Other Postretirement Obligations, Plan Assets, Funded Status, Amounts Recognized in the **Balance Sheet**

The qualified pension and other postretirement benefit obligations, plan assets, funded status and amounts recognized in the balance sheet for Entergy Operations as of December 31, 2020 and 2019 were as follows:

	Quali Pens		Other Postro Benef	
_	2020	2019	2020	2019
_		(In Thou	sands)	
Change in Projected Benefit Obligation (PBO)/Accumulated Postretirement Obligation (APBO)				
Balance at beginning of year	\$47,125	\$43,091	\$2,006	\$1,985
Service cost	-	47	-	6
Interest cost	1,245	1,635	34	75
Plan amendments	-	-	(618)	-
Plan participant contributions	-	-	252	272
Actuarial (gain)/loss	4,939	6,430	(146)	(241)
Benefits paid	(3,039)	(4,078)	(180)	(91)
Balance at end of year	\$50,270	\$47,125	\$1,348	\$2,006
Change in Plan Assets				
Fair value of assets at beginning of year	\$32,810	\$29,806	\$-	\$-
Actual return on plan assets	4,740	5,771	-	-
Employer contributions	1,676	1,310	(72)	(181)
Plan participant contributions	-	-	252	272
Benefits paid	(3,039)	(4,077)	(180)	(91)
Fair value of assets at end of year	\$36,187	\$32,810	\$-	\$-
Funded status	(\$14,083)	(\$14,315)	(\$1,348)	(\$2,006)
Amounts recognized in the balance sheet				
Current liabilities	\$-	\$-	(\$110)	(\$164)
Non-current liabilities	(14,083)	(14,315)	(1,238)	(1,842)
Funded status	(\$14,083)	(\$14,315)	(\$1,348)	(\$2,006)
Amounts recognized in regulatory asset				
Prior service credit	\$-	\$-	(\$531)	(\$1)
Net loss	28,854	29,230	534	737
<del>-</del>	\$28,854	\$29,230	\$3	\$736
<del>-</del>				

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# **Accumulated Qualified Pension Benefit Obligation**

The accumulated qualified pension benefit obligation for Entergy Operations as of December 31, 2020 and 2019 were \$50.3 million and \$47.1 million, respectively.

# **Non-Qualified Pension Plans**

Entergy Operations also sponsors non-qualified, non-contributory defined benefit pension plans that provide benefits to certain executives. Entergy Operations recognized net periodic pension cost of \$442 thousand in 2020 and \$537 thousand in 2019. Included in the 2019 net periodic pension cost are settlement charges of \$100 thousand. The projected benefit obligation was \$5.2 million and \$4 million as of December 31, 2020 and 2019, respectively. The accumulated benefit obligation was \$4 million and \$3.1 million as of December 31, 2020 and 2019, respectively.

Entergy Operations' non-qualified, non-current liability at December 31, 2020 and 2019 was \$5 million and \$3.8 million, respectively; and its current liability was \$174 thousand and \$207 thousand, respectively. The sum of the prior service cost and net loss recognized in regulatory asset was \$2.1 million at December 31, 2020 and \$1.2 million at December 31, 2019.

# **Accounting for Pension and Other Postretirement Benefits**

Accounting standards require an employer to recognize in its balance sheet the funded status of its benefit plans. This is measured as the difference between plan assets at fair value and the benefit obligation. Entergy Operations uses a December 31 measurement date for its pension and other postretirement plans. Employers are to record previously unrecognized gains and losses, prior service costs, and any remaining transition asset or obligation (that resulted from adopting prior pension and other postretirement benefits accounting standards) as comprehensive income and/or as a regulatory asset reflective of the recovery mechanism for pension and other postretirement benefit costs. Accounting standards also require that changes in the funded status be recorded as other comprehensive income and/or a regulatory asset in the period in which the changes occur.

With regard to pension costs, Entergy Operations calculates the expected return on pension plan assets by multiplying the long term expected rate of return on assets by the market-related value (MRV) of plan assets. In general, Entergy Operations determines the MRV of pension assets is determined by calculating a value that uses a 20-quarter phase-in of the difference between actual and expected returns.

# **Qualified Pension Plans' Assets**

The Plan Administrator's trust asset investment strategy is to invest the assets in a manner whereby long-term earnings on the assets (plus cash contributions) provide adequate funding for retiree benefit payments. The mix of assets is based on an optimization study that identifies asset allocation targets in order to achieve the maximum return for an acceptable level of risk, while minimizing the expected contributions and pension and postretirement expense.

In the optimization studies, the Plan Administrator formulates assumptions about characteristics, such as expected asset class investment returns, volatility (risk), and correlation coefficients among the various asset classes. The future market assumptions used in the optimization study are determined by examining historical market characteristics of the various asset classes and making adjustments to reflect future conditions expected to prevail over the study period.

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The target asset allocation for pension adjusts dynamically based on the pension plans' funded status. The current targets are shown below. The expectation is that the allocation to fixed income securities will increase as the pension plans' funded status increases. The following ranges were established to produce an acceptable, economically efficient plan to manage around the targets.

Entergy Operations' qualified pension weighted-average asset allocation by asset category at December 31, 2020 and 2019 and the target asset allocation and ranges are as follows:

Pension Asset Allocation	Target	F	Rang	e	Actual 2020	Actual 2019
Domestic Equity Securities	39%	32%	to	46%	38%	39%
International Equity Securities	19%	15%	to	23%	19%	19%
Fixed Income Securities	42%	39%	to	45%	42%	41%
Other	0%	0%	to	10%	1%	1%

In determining its expected long-term rate of return on plan assets used in the calculation of benefit plan costs, Entergy reviews past performance, current and expected future asset allocations, and capital market assumptions of its investment consultant and some investment managers.

The expected long-term rate of return for the qualified pension plans' assets is based primarily on the geometric average of the historical annual performance of a representative portfolio weighted by the target asset allocation defined in the table above, along with other indications of expected return on assets. The time period reflected is a long dated period spanning several decades.

## **Concentrations of Credit Risk**

Entergy Operations' investment guidelines mandate the avoidance of risk concentrations. Types of concentrations specified to be avoided include, but are not limited to, investment concentrations in a single entity, type of industry, foreign country, geographic area and individual security issuance. As of December 31, 2020 all investment managers and assets were materially in compliance with the approved investment guidelines, therefore there were no significant concentrations (defined as greater than 10 percent of plan assets) of risk in Entergy Operations' pension and other postretirement benefit plan assets.

#### **Fair Value Measurements**

Accounting standards provide the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

- Level 1 Level 1 inputs are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access at the measurement date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2 Level 2 inputs are inputs other than quoted prices included in Level 1 that are, either directly or

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FERC FORM 60 (NEW 12-05)	204.10	

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indirectly, observable for the asset or liability at the measurement date. Assets are valued based on prices derived by an independent party that uses inputs such as benchmark yields, reported trades, broker/dealer quotes, and issuer spreads. Prices are reviewed and can be challenged with the independent parties and/or overridden if it is believed such would be more reflective of fair value. Level 2 inputs include the following:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; or
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If an asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Level 3 refers to securities valued based on significant unobservable inputs.

Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The following tables set forth by level within the fair value hierarchy, measured at fair value on a recurring basis at December 31, 2020, and December 31, 2019, a summary of the investments held in the master trusts for Entergy's qualified pension plans in which the Registrant Subsidiaries participate.

## **Qualified Defined Benefit Pension Plan Trusts**

2020	Level 1	_	Level 2	_	Level 3	Total
			(In Th	nousano	ds)	
<b>Equity securities:</b>						
Corporate stocks:						
Preferred	\$15,756	(b)	\$—		\$—	\$15,756
Common	1,031,213	(b)	_	(b)	_	1,031,213
Common collective trusts (c)						2,958,767
Registered investment companies	_	(d)	_		_	_
Fixed income securities:						
U.S. Government securities	_		731,319	(a)	_	731,319
Corporate debt instruments	_		1,029,370	(a)	_	1,029,370
Registered investment companies (e)	81,800	(d)	3,076	(d)	_	1,128,107
Other	156	(f)	56,323	(f)	_	56,479
Other:						
Insurance company general account (unallocated contracts)		_	6,253	(g)	_	6,253
<b>Total investments</b>	\$1,128,925	_	\$1,826,341		\$—	\$6,957,264
FERC FORM 60 (NEW 12-05)		204.11				

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Cash	,	_		•		2,316
Other pending transactions						(29,121)
Less: Other postretirement assets included in total investments						(76,033)
Total fair value of qualified pension assets						\$6,854,426
2019	Level 1		Level 2		Level 3	Total
		_	(In Th	ousan	ds)	
<b>Equity securities:</b>						
Corporate stocks:						
Preferred	\$10,379	(b)	\$—		\$—	\$10,379
Common	857,159	(b)	_	(b)	_	857,159
Common collective trusts (c)						2,698,697
Registered investment companies	132,389	(d)	_		_	132,389
Fixed income securities:						
U.S. Government securities	_	(b)	805,671	(a)	_	805,671
Corporate debt instruments	_		762,577	(a)	_	762,577
Registered investment companies (e)	53,842	(d)	2,903	(d)	_	1,008,371
Other	73	(f)	43,106	(f)	_	43,179
Other:						
Insurance company general account						
(unallocated contracts)			40,452	(g)	_	40,452
<b>Total investments</b>	\$1,053,842		\$1,654,709		\$—	\$6,358,874
Cash						1,407
Other pending transactions						(22,549)
Less: Other postretirement assets included in total investments						(66,572)
Total fair value of qualified pension assets						\$6,271,160

- (a) Certain preferred stocks and certain fixed income debt securities (corporate, government, and securitized) are stated at fair value as determined by broker quotes.
- (b) Common stocks, certain preferred stocks, and certain fixed income debt securities (government) are stated at fair value determined by quoted market prices.
- (c) The common collective trusts hold investments in accordance with stated objectives. The investment strategy of the trusts is to capture the growth potential of equity markets by replicating the performance of a specified

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index. Net asset value per share of common collective trusts estimate fair value. Certain of these common collective trusts are not publicly quoted, and are valued by the fund administrators using net asset value as a practical expedient. Accordingly, these funds are not assigned a level in the fair value table, but are included in the total.

- (d) Registered investment companies are money market mutual funds with a stable net asset value of one dollar per share. Registered investment companies may hold investments in domestic and international bond markets or domestic equities and estimate fair value using net asset value per share.
- (e) Certain of these registered investment companies are not publicly quoted, and are valued by the fund administrators using net asset value as a practical expedient. Accordingly, these funds are not assigned a level in the fair value table, but are included in the total.
- (f) The other remaining assets are U.S. municipal and foreign government bonds stated at fair value as determined by broker quotes.
- (g) The unallocated insurance contract investments are recorded at contract value, which approximates fair value. The contract value represents contributions made under the contract, plus interest, less funds used to pay benefits and contract expenses, and less distributions to the master trust.

# **Estimated Future Benefit Payments**

Based upon the assumptions used to measure the Entergy Operations' pension and postretirement benefit obligation at December 31, 2020, and including pension and postretirement benefits attributable to estimated future employee service, Entergy Operations expects that pension and other postretirement benefits to be paid over the next ten years are as follows (in thousands):

Year(s)	Qualified Pension	Non-Qualified Pension	Other Postretirement (before Medicar Subsidy)	Estimated e Future Medicare Subsidy Receipts
2021	\$4,108	\$174	\$110	\$0
2022	\$4,119	\$279	\$105	\$0
2023	\$3,893	\$268	\$104	\$0
2024	\$3,831	\$725	\$97	\$0
2025	\$3,444	\$493	\$95	\$0
2026 - 2030	\$14,703	\$2,438	\$434	\$2

#### **Contributions**

In 2021, Entergy Operations expects to contribute approximately \$2.1 million to the qualified pension plans and \$110 thousand to its other postretirement plans.

## **Actuarial Assumptions**

The significant actuarial assumptions used in determining the pension PBO and the other postretirement benefit APBO as of December 31, 2020 and 2019 were as follows:

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	204.13

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	2020	2019
Weighted-average discount rate:		
Qualified pension	2.60% - 2.81%	3.26% - 3.41%
Other postretirement	2.62%	3.26%
Non-qualified pension	1.61%	2.72%
Weighted-average rate of increase in future compensation levels	3.98% - 4.40%	3.98% - 4.40%
Interest crediting rate	2.60%	2.60%
Assumed health care trend rate:		
Pre-65	5.87%	6.13%
Post-65	6.31%	6.25%
Ultimate rate	4.75%	4.75%
Year ultimate rate is reached and beyond:		
Pre-65	2030	2027
Post-65	2028	2027

The significant actuarial assumptions used in determining the net periodic pension and other postretirement benefit costs for 2020 and 2019 were as follows:

	2020	2019
Weighted-average discount rate:		
Qualified pension:		
Service cost	3.28% - 3.52%	4.38% - 4.70%
Interest cost	2.72% - 3.02%	3.85% - 4.15%
Other postretirement:		
Service cost	3.27%	4.62%
Interest cost	2.41%	4.01%
Non-qualified pension:		
Service cost	2.71%	3.94%
Interest cost	2.25%	3.46%
Weighted-average rate of increase in future compensation levels	3.98% - 4.40%	3.98%

Expected long-term rate of return on plan assets:

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Pension assets	7.00%	7.25%	
Other postretirement non-taxable assets	6.25% - 7.00%	6.50% - 7.25%	
Other postretirement taxable assets	5.25%	5.50%	
Assumed health care trend rate:			
Pre-65	6.13%	6.59%	
Post-65	6.25%	7.15%	
Ultimate rate	4.75%	4.75%	
Year ultimate rate is reached and beyond:			
Pre-65	2027	2027	
Post-65	2027	2026	

With respect to the mortality assumptions, Entergy used the Pri-2012 Employee and Healthy Annuitant Tables with a fully generational MP-2020 projection scale, in determining its December 31, 2020 pension plans' PBOs and the Pri.H 2012 (headcount weighted) Employee and Healthy Annuitant Tables with a fully generational MP-2020 projection scale, in determining its December 31, 2020 other postretirement benefit APBO. Entergy used the Pri-2012 Employee and Healthy Annuitant Tables with a fully generational MP-2019 projection scale, in determining its December 31, 2019 pension plans' PBOs and the Pri.H 2012 (headcount weighted) Employee and Healthy Annuitant Tables with a fully generational MP-2019 projection scale, in determining its December 31, 2019 other postretirement benefit APBO.

#### NOTE 6. TRANSACTIONS WITH AFFILIATES

Entergy Operations has been authorized, pursuant to certain operating agreements, to act as an agent for the Companies in the operation, but not ownership, of ANO, River Bend, Waterford 3, and Grand Gulf 1. In return, the Companies pay directly or reimburse Entergy Operations for the costs associated with operating those units. Entergy Operations also provides similar services for other Entergy companies. In 2020 and 2019, Entergy Operations was paid or reimbursed a total of \$671 million and \$627 million, respectively, from ANO, River Bend, Waterford 3, and Grand Gulf 1 for the costs associated with operating those units and also for providing similar services to other Entergy companies.

## NOTE 7. OTHER DEFERRED CREDITS

Other deferred credits (Account 253) consist principally of pension and postretirement benefit liabilities, long-term incentive compensation liabilities, and employee litigation reserve in both 2020 and 2019.

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DEnte	EntergyeOperationselse ion #: 20210503-8020 Filed (2) A Resubmission // Dec 31, 2020							
	Schedule XV- Comparative Income Statement							
	Account	Title of Account	Current Year	Prior Year				
Line	Number			1				
No.				4.0				
_	(a)	(b)	(c)	(d)				
1		SERVICE COMPANY OPERATING REVENUES						
2	400	Service Company Operating Revenues	656,563,700	606,983,507				
3		SERVICE COMPANY OPERATING EXPENSES						
4	401	Operation Expenses	328,999,974	308,399,623				
5	402	Maintenance Expenses	166,816,930	161,821,669				
6	403	Depreciation Expenses	670,497	615,456				
7	403.1	Depreciation Expense for Asset Retirement Costs						
8	404	Amortization of Limited-Term Property	4,452	4,039				
9	405	Amortization of Other Property						
10	407.3	Regulatory Debits						
11	407.4	Regulatory Credits						
12	408.1	Taxes Other Than Income Taxes, Operating Income	29,160,332	2 27,379,516				
13	409.1	Income Taxes, Operating Income	1,448,895	3,331,115				
14		Provision for Deferred Income Taxes, Operating Income	23,428,864					
15		Provision for Deferred Income Taxes – Credit , Operating Income	( 25,750,499	-				
16	411.4	Investment Tax Credit, Service Company Property	( 20,700,400	( 24,040,007)				
17	411.6	Gains from Disposition of Service Company Plant						
	411.7							
		Losses from Disposition of Service Company Plant						
20	411.10	Accretion Expense	120 662 500	100 420 722				
21		Costs and Expenses of Construction or Other Services	130,663,588	108,428,723				
	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work	055 440 000	200 700 000				
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	655,443,033					
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	1,120,667	274,707				
24		OTHER INCOME						
25		Equity in Earnings of Subsidiary Companies						
26	419	Interest and Dividend Income	99,470	313,738				
27		Allowance for Other Funds Used During Construction						
28	421	Miscellaneous Income or Loss						
29	421.1	Gain on Disposition of Property						
30		TOTAL OTHER INCOME (Total of Lines 25-29)	99,470	313,738				
31		OTHER INCOME DEDUCTIONS						
32	421.2	Loss on Disposition of Property						
33	425	Miscellaneous Amortization						
34	426.1	Donations	463,806	567,305				
35	426.2	Life Insurance						
36	426.3	Penalties						
37	426.4	Expenditures for Certain Civic, Political and Related Activities						
38	426.5	Other Deductions	755,488	3 2,311				
39		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)	1,219,294	569,616				
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS						

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		Schedule XV- Comparative Income Statement (continued	)	
				<del>_</del>
	Account	Title of Account	Current Year	Prior Year
Line	Number			
No.	(a)	(b)	(c)	(d)
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
42	409.2	Income Taxes, Other Income and Deductions		
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions		
44	411.2	Provision for Deferred Income Taxes – Credit, Other Income and Deductions		
45	411.5	Investment Tax Credit, Other Income Deductions		
46		TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)		
47		INTEREST CHARGES		
48	427	Interest on Long-Term Debt		
49	428	Amortization of Debt Discount and Expense		
50	429	(less) Amortization of Premium on Debt- Credit		
51	430	Interest on Debt to Associate Companies	843	8,681
52	431	Other Interest Expense		10,148
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit		
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)	843	18,829
55	1	NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)		
56		EXTRAORDINARY ITEMS		
57		Extraordinary Income		
58	435	(less) Extraordinary Deductions		
59		Net Extraordinary Items (Line 57 less Line 58)		
60	409.4	(less) Income Taxes, Extraordinary		
61		Extraordinary Items After Taxes (Line 59 less Line 60)		
62		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55-61)		

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FOOTNOTE DATA								

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Account 412 includes the costs incurred by the service company that are billed to affiliates as capital project costs or to other balance sheet accounts. 2020 and 2019 costs include the following:

	2020	2019
Capital Costs	\$84,916,511	\$73 <b>,</b> 946 <b>,</b> 245
Other Balance Sheet Accounts	45,747,077	34,482,478
	\$130 <b>,</b> 663 <b>,</b> 588	\$108,428,723

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		Schedule XVI- Analysis	of Charges for S	Service- Associ	ate and Non-Ass	sociate Compai	nies	•	
	Total co	ost of service will equal for associate a	nd nonassocia	te companies t	he total amount	billed under t	neir sepa	rate a	nalysis of
ine	Account Number	Title of Account	Associate Company Direct Cost	Associate Company Indirect Cost	Associate Company Total Cost	Nonassociate Company	Nonasso	any	Nonassociate Company
No.	(a)	(b)	(c)	(d)	(e)	Direct Cost (f)	Indirect (g)		Total Cost (h)
1	403-403.1	Depreciation Expense		670,497	670,497				
2	404-405	Amortization Expense		4,452	4,452				
3	407.3-407.4	Regulatory Debits/Credits – Net							
1	408.1-408.2	Taxes Other Than Income Taxes	28,688,340	471,992	29,160,332				
5	409.1-409.3	Income Taxes	362,224	1,086,671	1,448,895				
3	410.1-411.2	Provision for Deferred Taxes	5,857,216	17,571,648	23,428,864				
7	411.1-411.2	Provision for Deferred Taxes – Credit	6,437,625		25,750,499				
3	411.6	Gain from Disposition of Service Company Plant							
)	411.7	Losses from Disposition of Service Company Plant							
0	411.4-411.5	Investment Tax Credit Adjustment							
	411.10	Accretion Expense							
	412	Costs and Expenses of Construction or Other							
2		Services	125,528,053	5,135,535	130,663,588				
	416	Costs and Expenses of Merchandising, Jobbing,							
3		and Contract Work for Associated Companies							
	418	Non-operating Rental Income							
	418.1	Equity in Earnings of Subsidiary Companies							
6	419	Interest and Dividend Income		99,470	99,470				
7	419.1	Allowance for Other Funds Used During Construction							
8	421	Miscellaneous Income or Loss							
9	421.1	Gain on Disposition of Property							
	421.2	Loss on Disposition Of Property							
1	425	Miscellaneous Amortization							
2	426.1	Donations		463,806	463,806				
	426.2	Life Insurance		100,000	100,000				
	426.3	Penalties							
	426.4	Expenditures for Certain Civic, Political and							
5 6	426.5	Related Activities Other Deductions	750,901	4,587	755,488				
	427	Interest On Long-Term Debt	750,901	4,387	100,468				
	428	Amortization of Debt Discount and Expense							
	429	Amortization of Premium on Debt – Credit							
	430	Interest on Debt to Associate Companies		0.10	040				
		Other Interest Expense		843	843				
	431	· · · · · · · · · · · · · · · · · · ·							
2	432	Allowance for Borrowed Funds Used During Construction							
3	500-509	Total Steam Power Generation Operation Expenses							
	510-515	Total Steam Power Generation Maintenance							
4		Expenses							

Nar	ne of Re	spondent		This Repo	ort Is:	Resubmission	Date	Year/	Period of Repor
DEn	tergyeOpt	erationselssion #: 20210503-80	20 F:	$iled \stackrel{(1)}{\underset{(2)}{\longrightarrow}} at \stackrel{X}{\underset{=}{\longrightarrow}} i$	An Original 04/30/202 A Resubmission	(Mo, Da, Y / /	(1)	Dec 3	31, <u>2020</u>
				<u> </u>					
	Ι	T				N			
1 :	Account Number	Title of Account	Associate Company Direct Cost	Associate Company Indirect Cost	Associate Company Total Cost	Nonassociate Company	Nonassoo Compa	ny	Nonassociate Company
Line No.	(a)	(b)	(c)	(d)	(e)	Direct Cost (f)	Indirect C (g)	ost	Total Cost (h)
	517-525	Total Nuclear Power Generation Operation							
35		Expenses	198,014,72	3,814,313	201,829,034				
	528-532	Total Nuclear Power Generation Maintenance							
36		Expenses	166,055,30	761,623	166,816,930				
	535-540.1	Total Hydraulic Power Generation Operation							
37	1	Expenses							
20	541-545.1	Total Hydraulic Power Generation Maintenance							
38	546-550.1	Expenses  Total Other Power Generation Operation							
39	J40-JJ0.1	Expenses							
	551-554.1	Total Other Power Generation Maintenance							
40		Expenses							
41	555-557	Total Other Power Supply Operation Expenses							
42	560	Operation Supervision and Engineering							
43	561.1	Load Dispatch-Reliability							
	561.2	Load Dispatch-Monitor and Operate Transmission							
44		System							
	561.3	Load Dispatch-Transmission Service and							
45		Scheduling							
46	561.4	Scheduling, System Control and Dispatch Services Reliability Planning and Standards Development							
47	561.5	Transmission Service Studies							
48 49	561.6 561.7	Generation Interconnection Studies							
40	561.8	Reliability Planning and Standards Development							
50		Services							
51	562	Station Expenses (Major Only)							
52	563	Overhead Line Expenses (Major Only)							
53	564	Underground Line Expenses (Major Only)							
54	565	Transmission of Electricity by Others (Major Only)							
	566	Miscellaneous Transmission Expenses (Major							
55		Only)							
56	567	Rents							
		Operation Supplies and Expenses (Nonmajor							
57		Only) Total Transmission Operation Expenses							
58	568	Maintenance Supervision and Engineering (Major							
59		Only)							
60		Maintenance of Structures (Major Only)							
61		Maintenance of Computer Hardware							
62		Maintenance of Computer Software							
63	569.3	Maintenance of Communication Equipment							
	569.4	Maintenance of Miscellaneous Regional							
64		Transmission Plant							
65	570	Maintenance of Station Equipment (Major Only)							
66	571	Maintenance of Overhead Lines (Major Only)							
67		Maintenance of Underground Lines (Major Only)							
60	573	Maintenance of Miscellaneous Transmission Plant							
68		(Major Only)							
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Nar	ne of Re	spondent		This Repo	ort Is:	Resubmission		Year/	Period of Report
DEnt	ergyeOpt	erationselssion #: 20210503-80	20 Fi	iled (1) at	An Original 04/30/2023 A Resubmission	(Mo, Da,	Yr)	Dec 3	31, <u>2020</u>
-	-			(2)	Resubmission	/ /			, <u></u>
-	Account	Title of Account	Associate Company	Associate Company	Associate Company	Nonassociate	Nonasso	oioto	Nonassociate
	Number	Title of Account	Direct Cost	Indirect Cost	Total Cost	Company	Compa		Company
Line						Direct Cost	Indirect (	Cost	Total Cost
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)
	574	Maintenance of Transmission Plant (Nonmajor							
69		Only)							
70		Total Transmission Maintenance Expenses							
71	575.1-575.8	Total Regional Market Operation Expenses							
72	576.1-576.5	Total Regional Market Maintenance Expenses							
73	580-589	Total Distribution Operation Expenses							
74	590-598	Total Distribution Maintenance Expenses							
		Total Electric Operation and Maintenance							
75		Expenses	518,819,137	10,573,623	529,392,760				
	700-798	Production Expenses (Provide selected accounts	3.3,010,107	. 5,01 5,520	525,552,750				
76		in a footnote)							
77	800-813	Total Other Gas Supply Operation Expenses							
78	814-826	Total Underground Storage Operation Expenses							
<u> </u>	830-837	Total Underground Storage Maintenance							
79		Expenses							
80	840-842.3	Total Other Storage Operation Expenses							
81		Total Other Storage Maintenance Expenses							
-		Total Liquefied Natural Gas Terminaling and							
82		Processing Operation Expenses							
	847.1-847.8	Total Liquefied Natural Gas Terminaling and							
83		Processing Maintenance Expenses							
84	850	Operation Supervision and Engineering							
85	851	System Control and Load Dispatching.							
86	852	Communication System Expenses							
87		Compressor Station Labor and Expenses							
88	854	Gas for Compressor Station Fuel							
89	855	Other Fuel and Power for Compressor Stations							
	856	Mains Expenses							
	857	Measuring and Regulating Station Expenses							
92	858	Transmission and Compression of Gas By Others							
93	859	Other Expenses							
94	860	Rents							
95	300	Total Gas Transmission Operation Expenses					-		
	861	Maintenance Supervision and Engineering							
96	862	Maintenance of Structures and Improvements							
97	863	Maintenance of Mains							
98		Maintenance of Compressor Station Equipment							
99	864	Maintenance of Compressor Station Equipment  Maintenance of Measuring And Regulating Station					-		
100	865	Maintenance of Measuring And Regulating Station Equipment							
100	066	Maintenance of Communication Equipment							
<u> </u>	866								
<u> </u>	867	Maintenance of Other Equipment							
103	070.007	Total Gas Transmission Maintenance Expenses							
104	870-881	Total Distribution Operation Expenses							
I	1		İ	I	ı		Ì		İ

Nar	ne of Re	spondent		This Repo	ort Is:	Resubmissio	n Date	Year/	Period of Report
DEntergyeOperationselmsion #: 20210503-80			(1) \( \sum \) An Original		(Mo, Da, Yr)		Dec 31, 2020		
				(2)	A Resubmission	1 1		Dec	71, <u>2020</u>
	Ι	T'11 6A	Ι	I				· .	
	Account Number	Title of Account	Associate Company Direct Cost	Associate Company Indirect Cost	Associate Company Total Cost	Nonassociate Company	Nonassi Comp		Nonassociate Company
Line	T T T T T T T T T T T T T T T T T T T		Biroot ooot	man oot ooot	10101 0001	Direct Cost	Indirect	•	Total Cost
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)
105	885-894	Total Distribution Maintenance Expenses							
103	000 004	Total Natural Gas Operation and Maintenance							
106		Expenses							
107		Supervision							
107	902	Meter reading expenses							
109	903	Customer records and collection expenses							
110	904	Uncollectible accounts		23,536	23,536				
111		Miscellaneous customer accounts expenses							
112	906	Total Customer Accounts Operation Expenses		23,536	23,536				
113	907	Supervision							
114	908	Customer assistance expenses							
	909	Informational And Instructional Advertising							
115		Expenses							
	910	Miscellaneous Customer Service And							
116		Informational Expenses							
		Total Service and Informational Operation							
117		Accounts							
118	911	Supervision							
119	912	Demonstrating and Selling Expenses							
120	913	Advertising Expenses							
121	916	Miscellaneous Sales Expenses							
122		Total Sales Operation Expenses							
123	920	Administrative and General Salaries	103,162	1,207,601	1,310,763				
124	921	Office Supplies and Expenses	11						
		Outside Services Employed	1	35,133					
		Property Insurance		35,133	33,133				
	925	Injuries and Damages	000 446	505.400	040.044				
		Employee Pensions and Benefits	393,116	•					
	926	Regulatory Commission Expenses	124,321,562	558,559	124,880,121				
		• •							
	930.1	General Advertising Expenses							
	930.2	Miscellaneous General Expenses	754	1 118	872				
132	931	Rents							
		Total Administrative and General Operation							
133		Expenses	124,818,605	2,328,799	127,147,404				
134	935	Maintenance of Structures and Equipment							
		Total Administrative and General Maintenance							
135		Expenses	124,818,605	2,352,335	127,170,940				
136		Total Cost of Service	643,637,742	12,925,958	656,563,700				
1	1	İ	1	1	1		İ		Ī

Nan	ne of Re	spondent		This Rep	ort Is:	Resubmissi		Year/Period of Report
DEnt	ergyeOpt	erationselmsion #: 20210503-802	20 Filed	(1) <sub>a</sub> (2)	An Original 04/30/2021 A Resubmission	(Mo, Da	., Yr)	Dec 31, 2020
		Schedule XVI- Analysis of Char	race for Service. As	<u> </u>	<u></u>		continued	
		Schedule AVI- Allalysis of Chai	ges for Service- As:	Sociate ai	iu Noii-Associate	Companies	Continueu	)
	Account	Title of Account	Total Charges for Ser	vices	Total Charges fo	r Services	Tota	Charges for Services
1:	Number		Direct Cost		Indirect C			Total Cost
Line No.	(a)	(b)	(i)		(i)			(k)
NO.	(a)	(b)	(i)		(j)			(K)
1	403-403.1	Depreciation Expense				670,497		670,497
2	404-405	Amortization Expense				4,452		4,452
3	407.3-407.4	Regulatory Debits/Credits – Net						
4	408.1-408.2	Taxes Other Than Income Taxes		28,688,340		471,992		29,160,332
5	409.1-409.3	Income Taxes		362,224		1,086,671		1,448,895
6	410.1-411.2	Provision for Deferred Taxes		5,857,216		17,571,648		23,428,864
		Provision for Deferred Taxes – Credit		6,437,625		19,312,874		25,750,499
_	411.6	Gain from Disposition of Service Company Plant		0,437,023		13,512,014		20,700,499
	411.7	Losses from Disposition of Service Company Plant						
		Investment Tax Credit Adjustment						
		Accretion Expense					<u> </u>	
	412	Costs and Expenses of Construction or Other						
12		Services		125,528,053		5,135,535		130,663,588
	416	Costs and Expenses of Merchandising, Jobbing,						
13		and Contract Work for Associated Companies						
	418	Non-operating Rental Income						
	418.1	Equity in Earnings of Subsidiary Companies						
16	419	Interest and Dividend Income				99,470		99,470
	419.1	Allowance for Other Funds Used During						
17		Construction						
18	421	Miscellaneous Income or Loss						
19	421.1	Gain on Disposition of Property						
20	421.2	Loss on Disposition Of Property						
21	425	Miscellaneous Amortization						
	426.1	Donations				463,806		463,806
	426.2	Life Insurance				,		,
	426.3	Penalties						
		Expenditures for Certain Civic, Political and						
25	420.4	Related Activities						
	426.5	Other Deductions		750,901		4,587		755,488
	427	Interest On Long-Term Debt		7 30,90 1		4,307		733,466
		Amortization of Debt Discount and Expense						
	428	· ·						
	429	Amortization of Premium on Debt – Credit						
	430	Interest on Debt to Associate Companies				843	<u> </u>	843
	431	Other Interest Expense						
	432	Allowance for Borrowed Funds Used During						
32		Construction						
	500-509	Total Steam Power Generation Operation						
33		Expenses						
	510-515	Total Steam Power Generation Maintenance						
34		Expenses						

Nar	ne of Re	spondent	This Repo		
DFot	ergyeOpt	erationselmsion #: 20210503-802	0 Filed (1) at	An Original (Mo, Da 04/30/2021 A Resubmission / /	Dec 31, 2020
		Cahadula VVII. Avaluaia of Char	(2)/	ATCSubmission	
		Schedule XVI- Analysis of Charg	ges for Service- Associate an	id Non-Associate Companies (	continued)
	1	T			
	Account	Title of Account	Total Charges for Services Direct Cost	Total Charges for Services Indirect Cost	Total Charges for Services Total Cost
Line	Number		Direct Cost	indirect Cost	Total Cost
No.	(a)	(b)	(i)	(j)	(k)
	517-525	Total Nuclear Power Generation Operation			
35		Expenses	198,014,721	3,814,313	201,829,034
	528-532	Total Nuclear Power Generation Maintenance			
36		Expenses	166,055,307	761,623	166,816,930
	535-540.1	Total Hydraulic Power Generation Operation			
37		Expenses			
	541-545.1	Total Hydraulic Power Generation Maintenance			
38		Expenses			
	546-550.1	Total Other Power Generation Operation			
39	340-330.1	Expenses			
00	554 554 4	'			
40	551-554.1	Total Other Power Generation Maintenance			
40		Expenses			<u> </u>
41	555-557	Total Other Power Supply Operation Expenses			
42	560	Operation Supervision and Engineering			
43	561.1	Load Dispatch-Reliability			
	561.2	Load Dispatch-Monitor and Operate Transmission			
44		System			
	561.3	Load Dispatch-Transmission Service and			
45		Scheduling			
46	561.4	Scheduling, System Control and Dispatch Services			
47	561.5	Reliability Planning and Standards Development			
		, , ,			
48	561.6	Transmission Service Studies			
49	561.7	Generation Interconnection Studies			<u> </u>
	561.8	Reliability Planning and Standards Development			
50		Services			<u> </u>
51	562	Station Expenses (Major Only)			_
52	563	Overhead Line Expenses (Major Only)			
53	564	Underground Line Expenses (Major Only)			
54	565	Transmission of Electricity by Others (Major Only)			
	566	Miscellaneous Transmission Expenses (Major			
55		Only)			
56	567	Rents			
		Operation Supplies and Expenses (Nonmajor			
57	567.1				
		Only)			
58		Total Transmission Operation Expenses			<u> </u>
	568	Maintenance Supervision and Engineering (Major			
59		Only)			<u> </u>
60	569	Maintenance of Structures (Major Only)			
61	569.1	Maintenance of Computer Hardware			
62	569.2	Maintenance of Computer Software			
63	569.3	Maintenance of Communication Equipment			
	569.4	Maintenance of Miscellaneous Regional			
64		Transmission Plant			
	570				
65	570	Maintenance of Station Equipment (Major Only)			
66	571	Maintenance of Overhead Lines (Major Only)			
67	572	Maintenance of Underground Lines (Major Only)			
	573	Maintenance of Miscellaneous Transmission Plant			
68		(Major Only)			

Nar	ne of Re	spondent		This Rep		Resubmissi	ion Date	Year/Period of Report
DEntergyeOperationselmsion #: 20210503-8020		20 File	i (i) at <del>X</del>	An Original 04/30/2021 A Resubmission	(Mo, Da	i, ¥1)	Dec 31, 2020	
		Schedule XVI- Analysis of Cha	rges for Service- As				continued	)
		Concurred Arranges of Char	iges for cervice A	3300iate a	na Non Associate	Companies	Oommacc	·/
	Account	Title of Account	Total Charges for Se	ervices	Total Charges fo	or Services	Tota	l Charges for Services
Line	Number		Direct Cost		Indirect C	Cost		Total Cost
No.	(a)	(b)	(i)		(j)			(k)
00		Maintenance of Transmission Plant (Nonmajor						
69		Only)						
70 71	F7F 4 F7F 0	Total Transmission Maintenance Expenses  Total Regional Market Operation Expenses						
71 72		Total Regional Market Operation Expenses						
73	576.1-576.5	Total Regional Market Maintenance Expenses  Total Distribution Operation Expenses						
73 74	580-589	Total Distribution Maintenance Expenses						
74	590-598	Total Electric Operation and Maintenance						
75		Expenses		518,819,137		10,573,623		529.392.760
10	700-798	Production Expenses (Provide selected accounts		310,019,137		10,575,025		529,592,700
76		in a footnote)						
77	800-813	Total Other Gas Supply Operation Expenses						
78	814-826	Total Underground Storage Operation Expenses						
	830-837	Total Underground Storage Maintenance						
79		Expenses						
80	840-842.3	Total Other Storage Operation Expenses						
81	843.1-843.9	Total Other Storage Maintenance Expenses						
	844.1-846.2	Total Liquefied Natural Gas Terminaling and						
82		Processing Operation Expenses						
	847.1-847.8	Total Liquefied Natural Gas Terminaling and						
83		Processing Maintenance Expenses						
84	850	Operation Supervision and Engineering						
85	851	System Control and Load Dispatching.						
86	852	Communication System Expenses						
87		Compressor Station Labor and Expenses						
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	Mains Expenses						
91	857	Measuring and Regulating Station Expenses						
92	858	Transmission and Compression of Gas By Others						
93	859	Other Expenses						
	860	Rents						
95		Total Gas Transmission Operation Expenses						
96 97	861	Maintenance Supervision and Engineering						
98	862	Maintenance of Structures and Improvements  Maintenance of Mains						
99	863	Maintenance of Wallis  Maintenance of Compressor Station Equipment						
99	864 865	Maintenance of Measuring And Regulating Station						
100	003	Equipment						
	866	Maintenance of Communication Equipment						
	867	Maintenance of Other Equipment						
103		Total Gas Transmission Maintenance Expenses						
	870-881	Total Distribution Operation Expenses						

Dec 31, 2020 ) Charges for Services Total Cost (k)  23,536  23,536  1,310,763  2,201  35,133
Charges for Services Total Cost (k)  23,536  23,536  1,310,763  2,201  35,133
Charges for Services Total Cost (k)  23,536  23,536  1,310,763  2,201  35,133
Total Cost (k)  23,536  23,536  1,310,763  2,201  35,133
Total Cost (k)  23,536  23,536  1,310,763  2,201  35,133
Total Cost (k)  23,536  23,536  1,310,763  2,201  35,133
23,536 23,536 23,536 1,310,763 2,201 35,133
23,536 23,536 23,536 1,310,763 2,201 35,133
1,310,763 2,201 35,133
2,201 35,133
35,133
040.044
918,314
124,880,121
872
127,147,404
127,170,940
656,563,700

Name of Respondent	This Report is:	Resubmission Date	Year of Report					
	(1) <u>X</u> An Original	(Mo, Da, Yr)						
Entergy Operations, Inc.	(2) _ A Resubmission	11	2020					
FOOTNOTE DATA								

#### Schedule Page: 304 Line No.: 12 Column: e

Account 412 includes the costs incurred by the service company that are billed to affiliates as capital project costs or to other balance sheet accounts. The 2020 costs include the following:

	Direct	Indirect	Total
Capital costs Other balance sheet accounts	\$81,482,269 44,045,784	\$3,434,242 1,701,293	\$84,916,511 45,747,077
	\$125,528,053	\$5 <b>,</b> 135 <b>,</b> 535	\$130,663,588

Nam	e of Respondent	This Repor	t ls: F	Resubmission Date	Year/Period of Report		
DEnte	engyeOpterationselmsion #: 20210503-8020	Filed (1) at X A	n Original 04 / 30 / 2021 Resubmission	(Mo, Da, Yr) / /	Dec 31, <u>2020</u>		
	Schedule XVII - Analysis of Billing – Associate Companies (Account 457)						
1. I	For services rendered to associate companies (Account	457), list all of the	associate compani	es.			
	, ,	•	•				
		1		T	T =		
	Name of Associate Company	Account 457.1	Account 457.2	Account 457.3	Total Amount Billed		
Line No.		Direct Costs Charged	Indirect Costs Charged	Compensation For Use of Capital	,		
140.	(a)	(b)	(c)	(d)	(e)		
1	Entergy Arkansas, LLC	199,365,725			201,812,714		
2	Entergy Enterprises, Inc.	80			191,225		
3	Entergy Louisiana, LLC	283,724,486	5,277,97	0	289,002,456		
4	Entergy Mississippi, LLC		( 10,808	)	( 10,808)		
5	Entergy New Orleans, LLC		( 6,221	)	( 6,221)		
6	Entergy Nuclear Operations, Inc.		1,750,81	0	1,750,810		
7	Entergy Operations, Inc.	962,973			962,973		
8	Entergy Services, LLC		641,04		641,049		
9	Entergy Texas, Inc.		12,11		12,114		
	System Energy Resources, Inc.	159,584,008		0	162,206,918		
11	Deferred	470			470		
12							
13							
14 15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28 29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	Total	643,637,742	12,925,95	8	656,563,700		
1		1	1	1	1		

Nam	e of Respondent		This Report Is:		Resub	mission Date	Yea	ar/Period of Report
	ergy=Operations=kmsion #: 20210503-802	20 File	(1) X An Origi (2) A Resul	nal 0/2021 mission	(M	o, Da, Yr) / /		c 31, <u>2020</u>
	Schedule XVIII – An	nalysis of Billing –	Non-Associate Co	mpanies (	Accoun	t 458)		
1 F	For services rendered to nonassociate compar	nies (Account 458	) list all of the no	nassociate	e comp	anies In a foc	tnot	e describe
	services rendered to each respective nonasso		,, not an or the me	naccoolati	5 00mp	a		0, 40001100
	Name of Non-associate Company	Account 458.1	Account 458.2	Account 4	458.3	Account 458.4	4	Total Amount Billed
Line	, , , , , , , , , , , , , , , , , , , ,	Direct Costs	Indirect Costs	Compensa		Excess or Deficien		
No.		Charged	Charged	Use of C	apital	Servicing Non-asso	ociate	
						Utility Compani	es	
	(a)	(b)	(c)	(d)		(e)		(f)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
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15								
16								
17								
18								
19								
20								
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22								
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24								
25								
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31								
32								
33								
34								
35								
36								
37								
38								
39								
40	Total							
							,	
		1		Ì		1		

	gray Operations Inc. (1) X An Original	(Mo, Da, Yr)	real/Period of Report
Ente	Toy Operations Inc.  The description #: 20210503-8020 Filed (2) a term of Resulting Store 1		Dec 31, 2020
	Schedule XIX - Miscellaneous General Expenses - Account		I
o the 2. Pa	ovide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses in nature. Amounts less than \$50,000 may be grouped showing the number of items and the syments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign A (2 U.S.C. 441(b)(2)) shall be separately classified.	" classifying such exp he total for the group.	
ine No.	Title of Account (a)		Amount (b)
	Other - 4 items		( 972)
2	Other - 4 items		( 872)
3			
4			
5			
6			
7			
8			
9			
10			
11			
12 13			
14			
15			
16			
17			
18			
19			
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27			
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30 31			
32			
33			
34			
35			
36			
37			
38			
39			
10	Total		( 872)

Name of Respondent	This Report is:	Resubmission Date	Year of Report						
	(1) X An Original	(Mo, Da, Yr)	·						
Entergy Operations, Inc.	(2) _ A Resubmission	11	2020						
	Schedule XX - Organization Chart								

<sup>1.</sup> Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.

#### ANNUAL REPORT OF ENTERGY OPERATIONS, INC.

For the Year Ended December 31, 2020

# **Organization Charts**

#### **BOARD of DIRECTORS**

Director (4)

#### **OFFICERS**

President and Chief Executive Officer
Executive Vice President and General Counsel
Chief Operating Officer – Nuclear Operations (3)
Senior Vice President, Nuclear Operations
Senior Vice President, Engineering and Technical Services
Vice President and Treasurer
Vice President, Operations Support
Vice President, Plant Reliability
Vice President, Site (4)
Secretary
Assistant Secretary
Assistant Treasurer
Tax Officer (2)

Name of Respondent	This Report is:	Resubmission Date	Year of Report					
	(1) <u>X</u> An Original	(Mo, Da, Yr)						
Entergy Operations, Inc.	(2) _ A Resubmission	11	2020					
	Schedule XXI - Methods of Allocation							

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.

Represented in the table entitled "Allocation Methods by Department or Function", are the service department or function and the basis for allocation used when employees render services to more than one department or functional group. The second table, entitled "Basis for Allocation and Ratio by Billing Method", contains the numerator and denominator of each allocation method that is represented as a ratio.

Allocation Methods by Department or Function

Service Department or Function	Basis of Allocation	on
Administration	EMPLOEOI	Based on Nuclear South Site employees
Corporate - Public Relations	SPLEOIPL	Based on the number of Nuclear South Plant Sites
Corporate Support - General	BWRSRBSR	Based on the number of Boiling Water Reactor Plant Sites
	EMPLOEOI	Based on Nuclear South Site employees
	SPLEOIPL	Based on the number of Nuclear South Plant Sites
Finance and Accounting	EMPLOEOI	Based on Nuclear South Site employees
	SPLEOIPL	Based on the number of Nuclear South Plant Sites
	SPLEUNIT	Based on the total number of Nuclear South Units
Information Technology	EMPLOEOI	Based on Nuclear South Site employees
	SPLEOIPL	Based on the number of Nuclear South Plant Sites
Nuclear - Regulated	BWRSRBSR	Based on the number of Boiling Water Reactor Plant Sites
	EMPLOEOI	Based on Nuclear South Site employees
	SPLEOIPL	Based on the number of Nuclear South Plant Sites
Nuclear Corporate Support	BWRSRBSR	Based on the number of Boiling Water Reactor Plant Sites
	EMPLOEOI	Based on Nuclear South Site employees
	SPLEOIPL	Based on the number of Nuclear South Plant Sites
Nuclear Operations	EMPLOEOI	Based on Nuclear South Site employees
	SPLEOIPL	Based on the number of Nuclear South Plant Sites
Supply Chain	EMPLOEOI	Based on Nuclear South Site employees
	SPLEOIPL	Based on the number of Nuclear South Plant Sites

<sup>2.</sup> Include any other allocation methods used to allocate costs.

Name of Respondent	This Report is:	Resubmission Date	Year of Report
	(1) X An Original	(Mo, Da, Yr)	-
Entergy Operations, Inc.	(2) _ A Resubmission	11	2020
	Schedule XXI - Methods of Allocation		

System Benefits	Based on the number of Boiling Water Reactor Plant Sites
	Based on Nuclear South Site employees
	Based on the number of Nuclear South Plant Sites

Basis for Allocation and Ratio by Billing Method

Billing Method	Numerator	Denominator
BWRSRBSR	Water Reactor Plant	Total number of Boiling Water Reactor Plant Sites (SERI and ELL only)
EMPLOEOI	Number of EOI employees per company	Total number of EOI employees
SPLEOIPL	Number of Nuclear South Plant Sites per company	Total number of Nuclear South Plant Sites
SPLEUNIT	Number of Nuclear South Units per company	Total number of Nuclear South Units

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