

TO2023 Draft Annual Update
Attachment 2 to Appendix IX
Formula Rate Spreadsheet

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Overview of SCE Retail Base TRR

SCE's retail Base Transmission Revenue Requirement is the sum of the following components:

<u>TRR Component</u>	<u>Amount</u>
Prior Year TRR	\$1,229,512,803
Incremental Forecast Period TRR	\$97,701,592
True-Up Adjustment	\$51,223,814
O&M Services Formula Revenue	\$0
Cost Adjustment	<u>-\$62,376,995</u>
Base TRR (retail)	\$1,316,061,215

These components represent the following costs that SCE incurs:

- 1) The Prior Year TRR component is the TRR associated with the Prior Year (most recent calendar year).
The Prior Year TRR is calculated using End-of-Year Rate Base values, as set forth in the "1-BaseTRR" Worksheet.
- 2) The Incremental Forecast Period TRR is the component of Base TRR associated with forecast additions to in-service plant or CWIP, as set forth in the "2-IFPTRR" Worksheet.
- 3) The True Up Adjustment is a component of the Base TRR that reflects the difference between projected and actual costs, as set forth in the "3-TrueUpAdjust" Worksheet.
- 4) The O&M Services Formula Revenue is a component of the Base TRR representing revenue collected pursuant to an O&M Services Formula presented on Schedule 35. It is a credit to the Base TRR. See Schedule 1.
- 5) The Cost Adjustment component may be included as provided in the Tariff protocols.

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Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2021 Value
RATE BASE			
1	ISO Transmission Plant	6-PlantInService, Line 19	\$10,351,699,667
2	General Plant + Electric Miscellaneous Intangible Plant	6-PlantInService, Line 27	\$375,574,178
3	Transmission Plant Held for Future Use	11-PHFU, Line 8	\$6,392,187
4	Abandoned Plant	12-AbandonedPlant, Line 3	\$0
<u>Working Capital amounts</u>			
5	Materials and Supplies	13-WorkCap, Line 16	\$25,324,865
6	Prepayments	13-WorkCap, Line 36	\$15,839,320
7	Cash Working Capital	(Line 66 + Line 67) / 8	\$30,083,547
8	Working Capital	Line 5 + Line 6 + Line 7	\$71,247,732
<u>Accumulated Depreciation Reserve Balances</u>			
9	Transmission Depreciation Reserve - ISO	Negative amount	-2,243,012,529
10	Distribution Depreciation Reserve - ISO	Negative amount	\$0
11	General + Intangible Plant Depreciation Reserve	Negative amount	-\$123,572,260
12	Accumulated Depreciation Reserve	Line 9 + Line 10 + Line 11	-\$2,366,584,789
13	Accum Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT Amounts	9-ADIT-1, Line 5, Col. 2	-\$1,448,070,322
14	CWIP Plant	14-IncentivePlant, L 13, Col 1	\$457,540,029
15	Other Regulatory Assets/Liabilities	23-RegAssets, Line 14	\$0
16	Unfunded Reserves	34-UnfundedReserves, Line 6	-\$111,133,567
17	Network Upgrade Credits	Negative amount	-\$34,056,811
18	Rate Base	L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L16 + L17	\$7,302,608,305
OTHER TAXES			
19	Sub-Total Local Taxes	Note 6	\$392,396,631
20	Transmission Plant Allocation Factor	27-Allocators, Line 22	18,2650%
21	Property Taxes	Line 19 * Line 20	\$71,671,397
22	Payroll Taxes Expense		
23	FICA	Line 24 + Line 25+ Line 26	\$128,959,161
24	Fed Ins Cont Amt -- Current	Note 6	\$125,987,240
25	FICA/OASDI Emp Incntv.	Note 6	\$3,055,294
26	FICA/HIT Emp Incntv.	Note 6	-\$83,373
27	CA SUI Current	Note 6	\$4,531,472
28	Fed Unemp Tax Act- Current	Note 6	\$592,869
29	CADI Vol Plan Assess	Note 6	\$2,463,217
30	SF Pyrl Exp Tx - SCE	Note 6	\$27,202
31	Total Electric Payroll Tax Expense	Line 23 + (Line 27 to Line 30)	\$136,573,921
32	Capitalized Overhead portion of Electric Payroll Tax Expense	26-TaxRates, Line 16	\$68,286,961
33	Remaining Electric Payroll Tax Expense to Allocate	Line 31 - Line 32	\$68,286,961
34	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	6,2175%
35	Payroll Taxes Expense	Line 33 * Line 34	\$4,245,729
36	Other Taxes	Note 1	\$75,917,126

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Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2021 Value
RETURN AND CAPITALIZATION CALCULATIONS			
<u>Debt</u>			
37		5-ROR-1, Line 4	\$19,638,412,203
38		5-ROR-1, Line 11	\$785,691,274
39		5-ROR-1, Line 12	4.0008%
<u>Preferred Stock</u>			
40		5-ROR-1, Line 16	\$1,894,138,080
41		5-ROR-1, Line 20	\$111,520,855
42		5-ROR-1, Line 21	5.8877%
<u>Equity</u>			
43		5-ROR-1, Line 27	\$17,659,342,234
44		Line 37 + Line 40 + Line 43	\$39,191,892,518
44a			47.50%
<u>Capital Percentages</u>			
45		100% - (Line 46 + Line 47)	47.6670%
46		Line 40 / Line 44	4.8330%
47		Max Line 44a or (Line 43 / Line 44)	47.5000%
		Line 45 + Line 46+ Line 47	100.0000%
<u>Annual Cost of Capital Components</u>			
48		Line 39	4.0008%
49		Line 42	5.8877%
50	Note 2	SCE Return on Equity	10.30%
<u>Calculation of Cost of Capital Rate</u>			
51		Line 39 * Line 45	1.9071%
52		Line 42 * Line 46	0.2846%
53		Line 47 * Line 50	4.8925%
54		Line 51 + Line 52 + Line 53	7.0841%
55	Used for Tax calculation	Line 52 + Line 53	5.1771%
56		Line 18 * Line 54	\$517,324,597
INCOME TAXES			
57		26-Tax Rates, Line 1	21.0000%
58		26-Tax Rates, Line 8	8.8400%
59	= F + [S * (1 - F)]	(L57 + L58) - (L57 * L58)	27.9836%
<u>Calculation of Credits and Other:</u>			
60		Negative of 9-ADIT-2, Line 500, Column 7	-\$17,938,113
61	Note 3		\$0
62	Note 3		\$2,606,000
63		Line 60 + Line 61+ Line 62	-\$15,332,113
64		Formula on Line 65	\$126,607,131
65			
Where:			
	RB = Rate Base	Line 18	
	ER = Equity Rate of Return Including Common and Preferred Stock	Line 55	
	CTR = Composite Tax Rate	Line 59	
	CO = Credits and Other	Line 63	
	D = Book Depreciation of AFUDC Equity Book Basis	Worksheet: WP Schedule 1	\$2,556,084

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Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2021 Value
PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT			
<u>Component of Prior Year TRR:</u>			
66		19-OandM, Line 91, Col. 6	\$99,507,852
67		20-AandG, Line 23	\$141,160,522
68		22-NUCs, Line 8	\$1,565,253
69		17-Depreciation, Line 70	\$295,867,459
70		12-AbandonedPlant, Line 1	\$0
71		Line 36	\$75,917,126
72	Revenue Credits	21-Revenue Credits, Line 44	-\$51,757,941
73	Return on Capital	Line 56	\$517,324,597
74	Income Taxes	Line 64	\$126,607,131
75	Gains and Losses on Trans. Plant Held for Future Use -- Land	Gain negative, loss posit 11-PHFU, Line 10	\$0
76	Amortization and Regulatory Debits/Credits	23-RegAssets, Line 16	\$0
77	Prior Year Incentive Adder	15-IncentiveAdder, Line 14	\$24,832,327
77a	Prior Year Incentive Adder Reversal	Negative of Line 77	-\$24,832,327
78	Total without FF&U	Sum of Lines 66 to 77a	\$1,206,191,999
79	Franchise Fees Expense	L 78 * FF Factor (28-FFU, L 5)	\$11,295,483
80	Uncollectibles Expense	L 78 * U Factor (28-FFU, L 5)	\$12,025,321
81	Prior Year TRR	Line 78 + Line 79+ Line 80	\$1,229,512,803

TOTAL BASE TRANSMISSION REVENUE REQUIREMENT

<u>Calculation of Base Transmission Revenue Requirement</u>			
82	Prior Year TRR	Line 81	\$1,229,512,803
83	Incremental Forecast Period TRR	2-IFPTRR, Line 82	\$97,701,592
84	True Up Adjustment	3-TrueUpAdjust, Line 30	\$51,223,814
84a	O&M Services Formula Revenue	Negative of 35-Other Formula Revenue, L 80	\$0
85	Cost Adjustment	Note 4	-\$62,376,995
86	Base Transmission Revenue Requirement (Retail)	For Retail Purposes L 82 + L 83 + L 84+ L 84a + L 85	\$1,316,061,215
<u>Wholesale Base Transmission Revenue Requirement</u>			
87	Base TRR (Retail)	Line 86	\$1,316,061,215
88	Wholesale Difference to the Base TRR	25-WholesaleDifference, Line 45	-\$15,060,852
89	Wholesale Base Transmission Revenue Requirement	Line 87 + Line 88	\$1,301,000,363

Notes:

- Any amount of "Sub-Total Local Taxes" or "Payroll Taxes Expense" may be excluded if appropriate with the provision of a workpaper showing the reason for the exclusion and the amount of the exclusion.
- No change in Return on Common Equity will be made absent a Section 205 filing at the Commission.
Does not include any project-specific ROE adders. See Schedule 15 at Lines 31-39.
In the event that the Return on Common Equity is revised from the initial value, enter cite to Commission Order approving the revised ROE on following line.
Order approving revised ROE: **Docket No. ER19-1553**
- No change in the South Georgia Income Tax Adjustment "Credits and Other" term will be made absent a filing at the Commission. Investment Tax Credit Flowed Through amount shall be negative \$520,000 through the Prior Year of 2018, negative \$183,000 for the Prior Year of 2019, and \$0 thereafter.
- Cost Adjustment may be included as provided in the Tariff protocols.
- Prior Year Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 77). Applicable pursuant to settlement under ER19-1553.
- "Sub Total Local Taxes" on Line 19 and Payroll Taxes on Lines 24-30 include O&M Services Formula Revenues as follows, pursuant to Schedule 35, Note 2.

FERC Form 1 References	O&M Services Revenue	FERC Form 1 Amount	Total	Item	Reference
Line 19: FF1 263, Rows 34-42, Column I	\$0	\$392,396,631	\$392,396,631	Sub-Total Local Taxes	Schedule 35, Line 52, C 4
Line 24: FF1 263, Row 5, Column I	\$0	\$125,987,240	\$125,987,240	Fed Ins Cont Amt -- Current	Schedule 35, Line 54, C 4
Line 25: FF1 263, Row 6, Column I	\$0	\$3,055,294	\$3,055,294	FICA/OASDI Emp Incntv.	Schedule 35, Line 55, C 4
Line 26: FF1 263, Row 7, Column I	\$0	-\$83,373	-\$83,373	FICA/HIT Emp Incntv.	Schedule 35, Line 56, C 4
Line 27: FF1 263, Row 18, Column I	\$0	\$4,531,472	\$4,531,472	CA SUI Current	Schedule 35, Line 57, C 4
Line 28: FF1 263, Row 8, Column I	\$0	\$592,869	\$592,869	Fed Unemp Tax Act- Current	Schedule 35, Line 58, C 4
Line 29: FF1 263, Row 23, Column I	\$0	\$2,463,217	\$2,463,217	CADI Vol Plan Assess	Schedule 35, Line 59, C 4
Line 30: FF1 263, Row 22, Column I	\$0	\$27,202	\$27,202	SF Pyrl Exp Tx - SCE	Schedule 35, Line 60, C 4

Calculation of Incremental Forecast Period TRR ("IFPTRR")

The IFP TRR is equal to the sum of:

- 1) Forecast Plant Additions * AFCR
- 2) Forecast Period Incremental CWIP * AFCR for CWIP

1) Calculation of Annual Fixed Charge Rates:

Line a) Annual Fixed Charge Rate for CWIP ("AFCRCWIP")

1
2 AFCRCWIP represents the return and income tax costs associated with \$1 of CWIP,
3 expressed as a percent.
4

5 $AFCRCWIP = CLTD + (COS * (1/(1 - CTR)))$
6

7 where:

8 CLTD = Weighted Cost of Long Term Debt
9 COS = Weighted Cost of Common and Preferred Stock
10 CTR = Composite Tax Rate

Reference

12 Wtd. Cost of Long Term Debt: 1.907% 1-BaseTRR, Line 51
13 Wtd. Cost of Common + Pref. Stock: 5.177% 1-BaseTRR, Line 55
14 Composite Tax Rate: 27.984% 1-BaseTRR, Line 59

15
16 $AFCRCWIP = 9.096\%$ Line 12 + (Line 13 * (1/(1 - Line 14)))
17

b) Annual Fixed Charge Rate ("AFCR")

18
19
20 The AFCR is calculated by dividing the Prior Year TRR (without CWIP related costs)
21 by Net Plant:

22
23 $AFCR = (Prior\ Year\ TRR - CWIP-related\ costs) / Net\ Plant$
24

Determination of Net Plant:

Reference

25
26
27 Transmission Plant - ISO: \$10,351,699,667 6-PlantInService, Line 13
28 Distribution Plant - ISO: \$0 6-PlantInService, Line 16
29 Transmission Dep. Reserve - ISO: \$2,243,012,529 8-AccDep, Line 13
30 Distribution Dep. Reserve - ISO: \$0 8-AccDep, Line 16
31 Net Plant: \$8,108,687,138 (L27 + L28) - (L29 + L30)
32

Determination of Prior Year TRR without CWIP related costs:

a) Determination of CWIP-Related Costs

1) Direct (without ROE adder) CWIP costs

35
36
37 CWIP Plant - Prior Year: \$457,540,029 10-CWIP, L 13 C1
38 AFCRCWIP: 9.096% Line 16
39 Direct CWIP Related Costs: \$41,616,776 Line 37 * Line 38
40

2) CWIP ROE Adder costs:

41
42 IREF: \$6,596 15-IncentiveAdder, Line 3
43
44 Tehachapi CWIP Amount: \$4,598,500 10-CWIP, Line 13
45 Tehachapi ROE Adder %: 1.25% 15-IncentiveAdder, Line 5
46 Tehachapi ROE Adder \$: \$37,913 Formula on Line 52
47
48 DCR CWIP Amount: \$0 10-CWIP, Line 13
49 DCR ROE Adder %: 1.00% 15-IncentiveAdder, Line 6
50 DCR ROE Adder \$: \$0 Formula on Line 52
51

52 $ROE\ Adder\ \$ = (CWIP/\$1,000,000) * IREF * (ROE\ Adder/1\%)$

53
54 CWIP Related Costs wo FF&U: \$41,654,689 Line 39 + Line 46 + Line 50
55 FF&U Expenses: \$805,362 (28-FFU, L5 FF Factor + U Factor) * L54
56 CWIP Related Costs with FF&U: \$42,460,051 Line 54 + Line 55
57

58 **b) Determination of AFCR:**

59			
60	CWIP Related Costs wo FF&U:	\$41,654,689	Line 54
61	Prior Year TRR wo FF&U:	\$1,206,191,999	1-BaseTRR, Line 78
62	Prior Year TRR wo CWIP Related Costs:	\$1,164,537,310	Line 61 - Line 60
63	75% of O&M and A&G in Prior Year TRR:	\$180,501,280	(1-BaseTRR, Line 66 + Line 67) * .75
64	AFCR:	12.136%	(Line 62 - Line 63) / Line 31

65
66 **2) Calculation of IFP TRR**

67			
68			<u>Reference</u>
69	Forecast Plant Additions:	\$1,028,452,054	16-PlantAdditions, L 25, C10
70	AFCR:	12.136%	Line 64
71	AFCR * Forecast Plant Additions:	\$124,808,598	Line 69 * Line 70
72			
73	Forecast Period Incremental CWIP:	-\$318,391,640	10-CWIP, L 54, C8
74	AFCRCWIP:	9.096%	Line 16
75	AFCRCWIP * FP Incremental CWIP:	-\$28,960,163	Line 73 * Line 74
76			
77	IFPTRR without FF&U:	\$95,848,436	Line 71 + Line 75
78			
79	Franchise Fees Expense:	\$897,581	Line 77 * FF (from 28-FFU, L 5)
80	Uncollectibles Expense:	\$955,576	Line 77 * U (from 28-FFU, L 5)
81			
82	Incremental Forecast Period TRR:	\$97,701,592	Line 77 + Line 79 + Line 80

Calculation of True Up Adjustment Component of TRR

1) Summary of True Up Adjustment calculation:

- a) Attribute True Up TRR to months in the Prior Year (see Note #1) to determine "Monthly True Up TRR" for each month (see Note #2).
- b) Determine monthly retail transmission revenues attributable to this formula transmission rate received during Prior Year.
- c) Compare costs in (a) to revenues in (b) on a monthly basis and determine "Cumulative Excess (-) or Shortfall (+) in Revenue with Interest".
- d) Include previous Annual Update Cumulative Excess or Shortfall in Prior Year (from Previous Annual Update Line 23) and any One-Time Adjustments in Column 4 (Lines 11 and 12 respectively).
- e) Continue interest calculation through the end of the Prior Year (Line 23) to determine Cumulative Excess or Shortfall for this Annual Update.

2) Comparison of True Up TRR and Actual Retail Transmission Revenues received during the Prior Year, Including previous Annual Update Cumulative Excess or Shortfall in Revenue.

Line		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
1	True Up TRR:		\$1,222,175,404	Source:	From 4-TUTRR,	Line 46				
2										
3		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>
4	Calculations:		See Note 2	See Note 3	See Note 4	= C2 - C3 + C 4	See Note 5	See Note 6	See Note 7	=C7 + C8
5					One-Time			Cumulative		
6					Adjustments and			Excess (-) or		Cumulative
7					Shortfall/Excess			in Revenue		Excess (-) or
8			Monthly	Actual	Revenue In	Monthly	Monthly	wo Interest for	Interest	in Revenue
9			True Up	Retail Base	Previous	Excess (-) or	Interest	Current Month	for Current	with Interest
10	Month	Year	TRR	Transmission	Annual Update	in Revenue	Rate	Current Month	Month	with Interest
11	December	2020	---	---	\$31,423,672	\$31,423,672	---	\$31,423,672	---	\$31,423,672
12	January	2021	\$101,847,950	\$68,458,908	\$4,662,972	\$38,052,015	0.27%	\$69,475,687	\$136,214	\$69,611,901
13	February	2021	\$101,847,950	\$66,029,689		\$35,818,262	0.27%	\$105,430,162	\$236,307	\$105,666,469
14	March	2021	\$101,847,950	\$113,769,266		-\$11,921,316	0.27%	\$93,745,154	\$269,206	\$94,014,359
15	April	2021	\$101,847,950	\$57,268,707		\$44,579,243	0.27%	\$138,593,603	\$314,021	\$138,907,623
16	May	2021	\$101,847,950	\$91,388,769		\$10,459,181	0.27%	\$149,366,804	\$389,170	\$149,755,975
17	June	2021	\$101,847,950	\$110,263,616		-\$8,415,666	0.27%	\$141,340,309	\$392,980	\$141,733,289
18	July	2021	\$101,847,950	\$128,606,069		-\$26,758,119	0.27%	\$114,975,170	\$346,556	\$115,321,727
19	August	2021	\$101,847,950	\$123,342,294		-\$21,494,344	0.27%	\$93,827,383	\$282,351	\$94,109,734
20	September	2021	\$101,847,950	\$101,458,599		\$389,352	0.27%	\$94,499,086	\$254,622	\$94,753,708
21	October	2021	\$101,847,950	\$90,259,056		\$11,588,895	0.27%	\$106,342,602	\$271,480	\$106,614,082
22	November	2021	\$101,847,950	\$79,376,700		\$22,471,250	0.27%	\$129,085,332	\$318,194	\$129,403,527
23	December	2021	\$101,847,950	\$88,471,344	\$65,423	\$13,442,030	0.27%	\$142,845,556	\$367,536	\$143,213,092

24 3) True Up Adjustment

25	Notes:									
26	Shortfall or Excess Revenue in Prior Year:	\$143,213,092	Line 23, Column 9							
27	Previous Annual Update TU Adjustment:	\$94,363,375	Previous Annual Update Schedule 3, Line 30					Previous Annual Update:	TO2022, Docket No. ER19-1553	
28	TU Adjustment without Projected Interest	\$48,849,718	Line 26 - Line 27							
29	Projected Interest to Rate Year Mid-Point:	\$2,374,096	Line 28 * (Line 23, Column 6) * 18 months							
30	True Up Adjustment:	\$51,223,814	Line 28 + Line 29. Positive amount is to be collected by SCE (included in Base TRR as a positive amount). Negative amount is to be returned to customers by SCE (included in Base TRR as a negative amount).							

32 4) Final True Up Adjustment

- 33 The Final True Up Adjustment begins on the month after the last True Up Adjustment and extends through the termination date of this formula transmission rate.
- 34 this formula transmission rate.
- 35 The Final True Up Adjustment shall be calculated as above, with interest to the termination date of the Formula Transmission Rate.
- 36

37 Partial Year TRR Attribution Allocation Factors:

38	Partial Year		
39	Month	TRR AAF	Note:
40	January	6.376%	See Note 2.
41	February	5.655%	
42	March	7.183%	
43	April	8.224%	
44	May	8.018%	
45	June	8.945%	
46	July	9.891%	
47	August	10.141%	
48	September	10.218%	
49	October	9.179%	
50	November	7.530%	
51	December	<u>8.640%</u>	
52	Total:	100.000%	

54 Transmission Revenues: (Note 8)

55	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	
56	See Note 9	See Note 10					Sum of left	
57								
58								
59	Actual						Monthly	
60	Prior Retail Base						Total	
61	Year Transmission	Other			Public		Retail	
62	Month	Revenues	Transmission	Distribution	Generation	Purpose	Other	Revenue
63	Jan	\$68,458,908	\$18,482,890	\$359,501,577	\$310,811,058	\$9,660,809	\$51,947,156	\$818,862,397
64	Feb	\$66,029,689	\$14,102,153	\$335,860,461	\$220,680,839	\$14,666,573	\$44,643,804	\$695,983,518
65	Mar	\$113,769,266	\$25,808,405	\$508,174,885	\$480,943,902	\$44,812,294	\$76,770,774	\$1,250,279,526
66	Apr	\$57,268,707	\$9,770,357	\$187,317,651	\$225,317,298	\$12,148,050	\$37,166,052	\$528,988,115
67	May	\$91,388,769	\$19,440,357	\$429,970,699	\$352,406,390	\$33,648,298	\$59,617,344	\$986,471,857
68	Jun	\$110,263,616	\$22,318,364	\$561,219,735	\$498,453,549	\$70,928,396	\$78,656,731	\$1,341,840,392
69	Jul	\$128,606,069	\$14,585,687	\$759,772,007	\$740,421,901	\$92,105,331	\$86,378,887	\$1,821,869,882
70	Aug	\$123,342,294	\$18,622,977	\$710,840,967	\$653,819,736	\$85,258,811	\$86,897,282	\$1,678,782,068
71	Sep	\$101,458,599	\$14,924,854	\$569,324,649	\$551,653,006	\$49,405,351	\$69,428,485	\$1,356,194,945
72	Oct	\$90,259,056	\$13,350,213	\$401,033,955	\$395,677,311	\$44,439,617	\$61,306,987	\$1,006,067,138
73	Nov	\$79,376,700	\$12,263,976	\$460,378,171	\$256,968,417	\$53,291,209	\$55,006,205	\$917,284,679
74	Dec	<u>\$88,471,344</u>	<u>\$11,588,905</u>	<u>\$523,937,724</u>	<u>\$342,706,283</u>	<u>\$54,736,868</u>	<u>\$56,102,391</u>	<u>\$1,077,543,515</u>
75	Totals:	\$1,118,693,016	\$195,259,139	\$5,807,332,481	\$5,029,859,690	\$565,101,608	\$763,922,098	\$13,480,168,033

76
77 "Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: **\$13,480,168,033**

Instructions:

- 1) Enter applicable years on Column 1, Lines 11-23 (Prior Year and December of the year previous to the Prior Year).
- 2) Enter Previous Annual Update True Up Adjustment (if any) on Line 27.
Enter with the same sign as in previous Annual Update. If there is no Previous Annual Update True Up Adjustment, then enter \$0.
- 3) Enter monthly interest rates in accordance with interest rate specified in the regulations of FERC at 18 C.F.R. §35.19a on lines 12 to 23, Column 6.
- 4) Enter any One Time Adjustments on Column 4, Line 12 (or other appropriate). If SCE is owed enter as positive, if SCE is to return to customers enter as negative.
One Time Adjustments include:
 - a) In the event that a Commission Order revises SCE's True Up TRR for a previous Prior Year,
SCE shall include that difference in the True Up Adjustment, including interest, at the first opportunity, in accordance with tariff protocols.
Entering on Line 12 (or other appropriate) ensures these One Time Adjustments are recovered from or returned to customers.
 - b) Any refunds attributable to SCE's previous CWIP TRR cases (Docket Nos. ER08-375, ER09-187, ER10-160, and ER11-1952), not previously returned to customers.
 - c) Amounts resulting from input errors impacting the True Up TRR in a previous Formula Rate Annual Update pursuant to Protocol Section 3(d)(8).
Workpaper for Line 12: WP Schedule 3 One Time Adjustment - Prior Period
Workpaper for Line 23: N/A
- 5) Fill in matrix of all retail revenues from Prior Year in table on lines 63 to 74.
- 6) Enter Total Sales to Ultimate Consumers on line 77 and verify that it equals the total on line 75.
- 7) If true up period is less than entire calendar year, then adjust calculation accordingly by including \$0 Monthly True Up TRR and \$0 Actual Retail Base Transmission Revenues for any months not included in True Up Period.

Notes:

- 1) The true up period is the portion (all or part) of the Prior Year for which the Formula Transmission Rate was in effect.
- 2) The Monthly True Up TRR is derived by multiplying the annual True Up TRR on Line 1 by 1/12, if formula was in effect. In the event of a Partial Year True Up, use the Partial Year TRR Attribution Allocation Factors on Lines 40 to 51 for each month of Partial Year True Up.
Only enter in the Prior Year, Lines 12 to 23, or portion of year formula was in effect in case of Partial Year True Up.
Partial Year True Up Allocation Factors calculated based on three years (2008-2010) of monthly SCE retail base transmission revenues.
- 3) "Actual Retail Base Transmission Revenues" are SCE retail transmission revenues attributable to this formula transmission rate.
as shown on Lines 63 to 74, Column 1.
- 4) Enter "Shortfall or Excess Revenue in Previous Annual Update" on Line 11, or other appropriate (from Previous Annual Update, Line 23, Column 9).
- 5) Monthly Interest Rates in accordance with interest rate specified in the regulations of FERC (See Instruction #3).
- 6) "Cumulative Excess (-) or Shortfall (+) in Revenue w/o Interest for Current Month" is, beginning for the January month, the amount in Column 9 for previous month plus the current month amount in Column 5. For the first December, it is the amount in Column 5.
- 7) Interest for Current Month is calculated on average of beginning and ending balances (Column 9 previous month and Column 7 current month).
No interest is applied for the first December.
- 8) Only provide if formula was in effect during Prior Year.
- 9) Only include Base Transmission Revenue attributable to this formula transmission rate.
Any other Base Transmission Revenue or refunds is included in "Other".
The Base Transmission Revenues shown in Column 1 shall be reduced to reflect any retail customer refunds provided by SCE associated with the formula transmission rate that are made through a CPUC-authorized mechanism.
- 10) Other Transmission Revenue includes the following:
 - a) Transmission Revenue Balancing Account Adjustment revenue.
 - b) Transmission Access Charge Balancing Account Adjustment.
 - c) Reliability Services Revenue.
 - d) Any Base Transmission Revenue not attributable to this formula.

Calculation of True Up TRR

A) Rate Base for True Up TRR

<u>Line</u>	<u>Rate Base Item</u>	<u>Calculation Method</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Amount</u>
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$10,104,561,105
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$344,643,757
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$8,167,171
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$25,292,500
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$15,339,248
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	<u>\$30,083,547</u>
8	Working Capital			Line 5 + Line 6 + Line 7	\$70,715,295
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$2,133,338,227
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	\$0
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	<u>-\$121,685,256</u>
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$2,255,023,484
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	-\$1,489,334,841
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 13, C2	\$643,095,443
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$26,617,620
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$176,736,728
17	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
18	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L16+L17	\$7,223,470,098

B) Return on Capital

<u>Line</u>					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.0841%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$511,718,362

C) Income Taxes

21	Income Taxes = $(((RB * ER) + D) * (CTR/(1 - CTR))) + CO/(1 - CTR)$				\$125,015,139
Where:					
22	RB = Rate Base			Line 18	\$7,223,470,098
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.1771%
24	CTR = Composite Tax Rate			1-Base TRR L 59	27.9836%
25	CO = Credits and Other			1-Base TRR L 63	-\$15,332,113
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$2,556,084

D) True Up TRR Calculation

27	O&M Expense	1-Base TRR L 66	\$99,507,852
28	A&G Expense	1-Base TRR L 67	\$141,160,522
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$1,565,253
30	Depreciation Expense	1-Base TRR L 69	\$295,867,459
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
32	Other Taxes	1-Base TRR L 71	\$75,917,126
33	Revenue Credits	1-Base TRR L 72	-\$51,757,941
34	Return on Capital	Line 20	\$511,718,362
35	Income Taxes	Line 21	\$125,015,139
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$0
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$0
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,198,993,772
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$25,205,736
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$25,205,736
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$1,198,993,772

E) Calculation of final True Up TRR with Franchise Fees and Uncollectibles Expenses

<u>Line</u>			<u>Reference:</u>
41	True Up TRR wo FF:	\$1,198,993,772	Line 40
42	Franchise Fee Factor:	0.936%	28-FFU, L 5
43	Franchise Fee Expense:	\$11,228,075	Line 41 * Line 42
44	Uncollectibles Expense Factor:	0.997%	28-FFU, L 5
45	Uncollectibles Expense:	\$11,953,557	Line 41 * Line 44
45a	O&M Services Formula Revenues	\$0	Negative of 35-Other Formula Revenue, L 80
46	True Up TRR:	\$1,222,175,404	L 41 + L 43 + L 45+ L 45a

Instructions:

1) Use weighted average (by time) of the Return on Equity in effect during the Prior Year in determining the "Cost of Capital Rate" on Line 19 and the "Equity Rate of Return Including Preferred Stock" on Line 23 in the event that the ROE is revised during the Prior Year. In this event, the ROE used in Schedule 1 will differ from the ROE used in this Schedule 4, because the Schedule 1 ROE will be the most recent ROE, whereas the Schedule 4 Cost of Capital Rate and Equity Rate of Return including Com. + Pref. Stock will be based on the weighted-average ROE.

Calculation of weighted average Cost of Capital Rate in Prior Year:

If ROE does not change during year, then attribute all days to Line a "ROE at end of Prior Year" and none to "ROE at start of PY"

	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>Days ROE In Effect</u>
a ROE at end of Prior Year	10.30%	See Line e below	Jan 1, 2021	Dec 31, 2021	365
b ROE start of Prior Year		See Line f below			
c				Total days in year:	365
d Wtd. Avg. ROE in Prior Year	10.30% ((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year				

Commission Decisions approving ROE:

	<u>Reference:</u>
e End of Prior Year	Settlement of TO2019A (ER19-1553)
f Beginning of Prior Year	169 FERC ¶ 61,177

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	1.9071%	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	0.2846%	1-Base TRR L 52
i Wtd. Cost of Common Stock	4.8925%	1-Base TRR L 47 * Line d
j Cost of Capital Rate	7.0841%	Sum of Lines g to i

Calculation of Equity Rate of Return Including Common and Preferred Stock:

	<u>Percentage</u>	<u>Reference:</u>
k	5.1771%	Sum of Lines h to i

Notes:

1) True Up TRR Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 39) for True Up Years during the term of the settlement of ER19-1553.

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

	Notes	FERC Form 1 Reference or Instruction	2021 Value	
RETURN AND CAPITALIZATION CALCULATIONS				
<u>Calculation of Long Term Debt Amount</u>				
1	Bonds -- Account 221	13-month avg.	5-ROR-2, Line 1	\$19,854,097,802
2	Less Reacquired Bonds -- Account 222	13-month avg.	5-ROR-2, Line 2	-\$521,992,308
2a	Long Term Debt Advances from Associated Companies -- Account 223	13-month avg.	5-ROR-2, Line 2a	\$0
3	Other Long Term Debt -- Account 224	13-month avg.	5-ROR-2, Line 3	\$306,306,709
4	Long Term Debt Amount		L1 + L2 + L2a + L3	\$19,638,412,203
<u>Calculation of Cost of Long-Term Debt</u>				
5	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$756,804,713
6	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$23,526,218
7	Amortization of Loss on Reacquired Debt -- Account 428.1		FF1 117.64c	\$12,221,222
8	Less Amortization of Premium on Debt -- Account 429	Enter negative	FF1 117.65c	-\$6,860,879
9	Less Amort. of Gain on Reacquired Debt -- Account 429.1	Enter negative	FF1 117.66c	\$0
10	Interest on Debt to Associated Companies -- Account 430		FF1 117.67c	\$0
11	Cost of Long Term Debt		Sum of Lines 5 to 10	\$785,691,274
12	Long-Term Debt Cost Percentage		Line 11 / Line 4	4.0008%
<u>Calculation of Preferred Stock Amount</u>				
13	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 4	\$1,945,050,000
14	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 5	-\$22,804,618
15	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 6	-\$28,107,302
16	Preferred Stock Amount		Sum of Lines 13 to 15	\$1,894,138,080
<u>Calculation of Cost of Preferred Stock</u>				
17	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$106,476,109
18	Amortization of Net Gain (Loss) From Purchases and Tender Offers		See Note 1	\$1,819,325
19	Amortization Issuance Costs		See Note 2	\$3,225,421
20	Cost of Preferred Stock -- Account 437		Sum of Lines 17 to 19	\$111,520,855
21	Preferred Stock Cost Percentage		Line 20 / Line 16	5.8877%
<u>Calculation of Common Stock Equity Amount</u>				
22	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 7	\$19,536,165,665
23	Less Preferred Stock Amount -- Account 204	Same as L 13, but negative	5-ROR-2, Line 4	-\$1,945,050,000
24	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 15, but reverse sign	See Note 3	\$28,107,302
25	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 8	\$2,608,140
26	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 9	\$37,511,127
27	Common Stock Equity Amount		Sum of Lines 22 to 26	\$17,659,342,234

Notes:

- 1) Total annual amortization associated with events listed in Note 6 on 5-ROR-2.
- 2) Total annual amortization associated with preferred equity issues listed in Note 5 on 5-ROR-2.
- 3) Negative of Line 15, charge to common equity reversed for ratemaking.

Calculation of 13-Month Average Capitalization Balances

Year	2021	Worksheet: WP Schedule 5 ROR-2													
Line	Item	Col 1 13-Month Avg. = Sum (Cols. 2-14)/13	Col 2 December	Col 3 January	Col 4 February	Col 5 March	Col 6 April	Col 7 May	Col 8 June	Col 9 July	Col 10 August	Col 11 September	Col 12 October	Col 13 November	Col 14 December
Bonds -- Account 221 (Note 1):															
1	\$19,854,097,802	\$17,594,757,143	\$18,494,757,143	\$18,455,471,429	\$18,005,471,429	\$19,855,471,429	\$19,855,471,429	\$20,255,471,429	\$20,255,471,429	\$21,066,185,714	\$21,066,185,714	\$21,066,185,714	\$21,066,185,714	\$21,066,185,714	\$21,066,185,714
Reacquired Bonds -- Account 222 (Note 2): enter - of FF1															
2	-\$521,992,308	-\$616,900,000	-\$616,900,000	-\$616,900,000	-\$616,900,000	-\$616,900,000	-\$616,900,000	-\$616,900,000	-\$616,900,000	-\$616,900,000	-\$616,900,000	-\$616,900,000	-\$616,900,000	\$0	\$0
Long Term Debt Advances from Associated Companies (Note 2a):															
2a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Long Term Debt -- Account 224 (Note 3):															
3	\$306,306,709	\$306,345,473	\$306,339,109	\$306,332,717	\$306,326,299	\$306,319,881	\$306,313,409	\$306,306,909	\$306,300,382	\$306,293,827	\$306,287,245	\$306,280,635	\$306,273,997	\$306,267,331	\$306,267,331
Preferred Stock Amount -- Account 204 (Note 4):															
4	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000
Unamortized Issuance Costs (Note 5): enter negative															
5	-\$22,804,618	-\$24,417,328	-\$24,148,543	-\$23,879,758	-\$23,610,973	-\$23,342,188	-\$23,073,403	-\$22,804,618	-\$22,535,833	-\$22,267,048	-\$21,998,263	-\$21,729,478	-\$21,460,692	-\$21,191,907	-\$21,191,907
Net Gain (Loss) From Purchase and Tender Offers Note 6):															
6	-\$28,107,302	-\$29,016,964	-\$28,865,354	-\$28,713,743	-\$28,562,133	-\$28,410,523	-\$28,258,912	-\$28,107,302	-\$27,955,691	-\$27,804,081	-\$27,652,471	-\$27,500,860	-\$27,349,250	-\$27,197,640	-\$27,197,640
Total Proprietary Capital (Note 7):															
7	\$19,536,165,665	\$18,650,477,069	\$18,754,294,993	\$18,819,726,944	\$19,522,017,673	\$19,621,934,634	\$19,732,734,296	\$19,887,440,769	\$20,041,513,722	\$20,126,205,821	\$19,367,396,264	\$19,571,648,556	\$20,048,584,610	\$19,826,178,301	\$19,826,178,301
Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 8): enter - of FF1															
8	\$2,608,140	\$2,605,695	\$2,605,755	\$2,605,755	\$2,605,755	\$2,605,755	\$2,606,257	\$2,607,266	\$2,607,266	\$2,609,618	\$2,610,877	\$2,610,877	\$2,612,472	\$2,612,472	\$2,612,472
Accumulated Other Comprehensive Loss -- Account 219 (Note 9): enter - of FF1															
9	\$37,511,127	\$40,791,862	\$40,125,778	\$39,459,695	\$39,352,794	\$38,686,711	\$38,020,627	\$37,913,726	\$37,247,643	\$36,581,560	\$36,474,659	\$35,808,575	\$35,142,492	\$32,038,525	\$32,038,525

Instructions:

- 1) Enter 13 months of balances for capital structure for Prior Year and December previous to Prior Year in Columns 2-14. Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.
- 2) Update Notes 5 and 6 as necessary.

Notes:

- 1) Amount in Column 2 from FF1 112.18d, amount in Column 14 from FF1 112.18c, amounts in columns 3-13 from SCE internal records.
- 2) Amount in Column 2 from FF1 112.19d, amount in Column 14 from FF1 112.19c, amounts in columns 3-13 from SCE internal records.
- 2a) Amount in Column 2 from FF1 112.20d, amount in Column 14 from FF1 112.20c, amounts in columns 3-13 from SCE internal records.
- 3) Amount in Column 2 from FF1 112.21d, amount in Column 14 from FF1 112.21c, amounts in columns 3-13 from SCE internal records.
- 4) Amount in Column 2 from FF1 112.3d, amount in Column 14 from FF1 112.3c, amounts in columns 3-13 from SCE internal records.
- 5) Amounts in columns 2-14 are from SCE internal records.

List associated securities, Face Amount, Issuance Date, Issuance Costs, Amortization Period, and Annual Amortization:

<u>Issue</u>	<u>Face Amount</u>	<u>Issuance Date</u>	<u>Issuance Costs</u>	<u>Amortization Period (Years)</u>	<u>Annual Amortization</u>	<u>Notes</u>
Series E 6.250%	\$350,000,000	1/17/12	\$5,957,289	10	\$595,729	
Series G 5.1%	\$220,010,000	1/29/13	\$7,134,904	30	\$237,830	
Series H 5.75%	\$275,010,000	3/6/14	\$6,272,358	10	\$627,236	
Series J 5.375%	\$325,010,000	8/24/15	\$6,419,578	10	\$641,958	
Series K 5.45%	\$300,010,000	3/8/16	\$6,959,810	10	\$695,981	
Series L 5.00%	\$475,010,000	6/26/17	\$12,800,620	30	\$426,687	
						\$3,225,421 Total Annual Amortization (sum of "Issues" listed above)

- 6) Amounts in columns 2-14 are from SCE internal records.

List associated securities and event, Event Date, Amortization Amount, Amortization Period, and Annual Amortization:

<u>Issue/Event</u>	<u>Event Date</u>	<u>Amortization Amount</u>	<u>Amortization Period (Years)</u>	<u>Annual Amortization</u>	<u>Notes</u>
Series B	2/28/13	\$2,586,351	30	\$86,211.70	
Series C	2/28/13	\$2,886,866	30	\$96,228.87	
Series D	3/31/16	\$2,147,803	10	\$214,780.25	
Series F	7/19/17	\$12,749,183	30	\$424,972.78	
4.08%, 4.24%, 4.32%, and 4.78% Prefr	8/31/20	\$8,522,774	10	\$852,277.40	
Series G - Pro Rata Issuance Costs	9/30/20	\$4,345,608	30	\$144,853.58	Pro rata portion of unamortized issuance costs associated with redeemed portion to be amortized as part of Net Gain (Loss) From Purchase and Tender Offers.
					\$1,819,325 Total Annual Amortization (sum of "Issues/Events" listed above)

- 7) Amount in Column 2 from FF1 112.16d, amount in Column 14 from FF1 112.16c, amounts in columns 3-13 from SCE internal records.
- 8) Amount in Column 2 from FF1 112.12d (opposite sign), amount in Column 14 from FF1 112.12c (opposite sign), amounts in columns 3-13 from SCE internal records.
- 9) Amount in Column 2 from FF1 112.15d (opposite sign), amount in Column 14 from FF1 112.15c (opposite sign), amounts in columns 3-13 from SCE internal records.

Plant In Service

Inputs are shaded yellow

Workpapers for additional information:

- WP Schedule 6&8
- WP Schedule 6 Prior Year Corp OH Exp

1) Transmission Plant - ISO

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year (See Note 1):

Prior Year: **2021**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2020	\$88,947,677	166,997,789	\$804,153,066	\$3,951,945,554	\$2,302,122,819	\$431,972,729	\$1,449,635,758	\$215,412,776	\$59,261,609	\$192,098,213	\$9,662,547,991
2	Jan 2021	\$89,016,479	\$166,998,671	\$806,026,743	\$3,962,837,162	\$2,310,148,834	\$434,143,866	\$1,507,984,568	\$215,402,510	\$59,238,026	\$192,403,231	\$9,744,200,090
3	Feb 2021	\$89,018,109	\$167,218,846	\$809,010,006	\$3,976,930,761	\$2,318,258,877	\$441,074,001	\$1,509,349,228	\$215,406,451	\$59,060,158	\$192,116,690	\$9,777,443,129
4	Mar 2021	\$89,016,278	\$167,364,136	\$810,836,552	\$3,988,475,008	\$2,326,043,186	\$446,315,441	\$1,509,730,589	\$215,406,291	\$59,039,440	\$192,104,932	\$9,804,331,851
5	Apr 2021	\$89,016,278	\$167,379,197	\$811,663,446	\$4,007,968,514	\$2,338,322,979	\$465,533,437	\$1,492,273,619	\$215,406,674	\$58,966,614	\$190,866,401	\$9,837,397,160
6	May 2021	\$89,024,241	\$167,401,301	\$813,681,024	\$4,030,751,588	\$2,632,947,611	\$548,733,543	\$1,703,091,949	\$215,397,628	\$59,061,542	\$261,552,983	\$10,521,643,410
7	Jun 2021	\$89,022,802	\$167,431,563	\$818,297,790	\$4,039,499,732	\$2,599,303,764	\$562,316,068	\$1,737,812,541	\$215,396,150	\$58,766,985	\$269,878,340	\$10,557,725,735
8	Jul 2021	\$89,025,247	\$167,431,563	\$819,636,695	\$4,048,568,321	\$2,432,964,470	\$518,796,747	\$1,606,673,681	\$215,341,764	\$58,409,557	\$222,129,056	\$10,178,977,100
9	Aug 2021	\$89,024,855	\$175,352,450	\$819,591,141	\$4,049,897,454	\$2,431,984,667	\$517,246,548	\$1,611,646,770	\$215,341,524	\$58,360,735	\$222,237,312	\$10,190,683,456
10	Sep 2021	\$89,024,855	\$175,353,347	\$822,245,552	\$4,052,316,516	\$2,434,335,282	\$524,371,611	\$1,613,518,659	\$215,299,247	\$58,608,249	\$222,631,598	\$10,207,704,915
11	Oct 2021	\$89,042,253	\$175,676,251	\$831,220,928	\$4,056,196,153	\$2,436,616,253	\$531,808,567	\$1,614,315,324	\$215,308,190	\$58,687,095	\$222,776,028	\$10,231,647,043
12	Nov 2021	\$89,041,198	\$175,636,905	\$845,558,875	\$4,089,649,215	\$2,442,871,737	\$538,264,682	\$1,615,374,998	\$215,308,169	\$58,670,087	\$222,916,955	\$10,293,292,820
13	Dec 2021	\$96,071,393	\$185,859,181	\$843,791,400	\$4,116,024,360	\$2,450,974,771	\$542,755,368	\$1,618,978,825	\$215,308,596	\$58,752,899	\$223,182,876	\$10,351,699,667
14	13-Mo. Avg:	\$89,560,897	\$171,238,554	\$819,670,247	\$4,028,543,103	\$2,419,761,173	\$500,256,354	\$1,583,875,885	\$215,364,305	\$58,837,154	\$217,453,432	\$10,104,561,105

2) Distribution Plant - ISO

Balances for Distribution Plant - ISO for December of Prior Year and year before Prior Year (See Note 2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
					Sum C2 - C4
Line	Mo/YR	360	361	362	Total
15	Dec 2020	\$0	\$0	\$0	\$0
16	Dec 2021	\$0	\$0	\$0	\$0
17	Average:	\$0	\$0	\$0	\$0

3) ISO Transmission Plant

ISO Transmission Plant is the sum of "Transmission Plant - ISO" and "Distribution Plant - ISO"

	<u>Amount</u>	<u>Source</u>
18	Average value: \$10,104,561,105	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$10,351,699,667	Sum of Line 13, Col 12 and Line 16, Col 5

4) General Plant + Electric Miscellaneous Intangible Plant ("G&I Plant")

General and Intangible Plant is an allocated portion of Total G&I Plant based on the Trans. W&S Allocation Factor

	<u>Note 1</u> <u>Prior</u> <u>Year</u> <u>Month</u>	<u>Data</u> <u>Source</u>	<u>Col 1</u> <u>General</u> <u>Plant</u> <u>Balances</u>	<u>Col 2</u> <u>Intangible</u> <u>Plant</u> <u>Balances</u>	<u>Col 3</u> <u>Total</u> <u>G&I Plant</u> <u>Balances</u>	<u>Notes</u>
20	December	FF1 206.99.b and 204.5b	\$3,458,659,697	\$1,587,005,797	\$5,045,665,494	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,679,239,676	\$2,361,375,916	\$6,040,615,592	End of year ("EOY") amount

a) BOY/EOY Average G&I Plant

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$5,543,140,543	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 6.2175%	27-Allocators, Line 9
24	General + Intangible Plant: \$344,643,757	Line 22 * Line 23.

b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$6,040,615,592	Line 21.
26	Transmission W&S Allocation Factor: 6.2175%	27-Allocators, Line 9
27	General + Intangible Plant: \$375,574,178	Line 25 * Line 26.

Transmission Activity Used to Determine Monthly Transmission Plant - ISO Balances

1) Total Transmission Plant Balances by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
28 Dec 2020	\$133,310,685	\$213,721,519	\$1,253,582,423	\$6,970,450,866	\$2,396,538,521	\$1,828,031,265	\$1,891,498,739	\$325,221,172	\$406,147,584	\$215,837,806	\$15,634,340,580	
29 Jan 2021	\$133,425,125	\$213,722,928	\$1,256,087,118	\$6,983,341,102	\$2,401,277,259	\$1,832,574,228	\$1,953,750,995	\$325,160,328	\$406,018,608	\$216,155,386	\$15,721,513,077	
30 Feb 2021	\$133,426,755	\$214,092,163	\$1,260,081,930	\$7,009,858,196	\$2,405,039,217	\$1,846,889,255	\$1,955,011,767	\$324,990,220	\$405,145,715	\$215,857,348	\$15,770,392,565	
31 Mar 2021	\$133,423,693	\$214,335,860	\$1,262,524,882	\$7,031,665,842	\$2,408,821,444	\$1,857,777,901	\$1,955,415,354	\$324,997,509	\$405,044,025	\$215,845,118	\$15,809,851,629	
32 Apr 2021	\$133,423,693	\$214,361,129	\$1,263,629,547	\$7,067,993,658	\$2,414,759,151	\$1,897,727,724	\$1,936,783,193	\$324,981,130	\$404,686,635	\$214,557,228	\$15,872,903,088	
33 May 2021	\$133,431,655	\$214,398,216	\$1,266,115,100	\$7,105,361,320	\$2,720,919,366	\$1,995,081,392	\$2,148,578,723	\$325,372,505	\$405,152,491	\$285,258,104	\$16,599,668,873	
34 Jun 2021	\$133,429,494	\$214,448,702	\$1,272,303,315	\$7,121,960,448	\$2,685,238,262	\$2,014,430,163	\$2,184,092,163	\$325,436,416	\$403,706,962	\$293,585,766	\$16,648,631,691	
35 Jul 2021	\$133,428,448	\$214,448,702	\$1,274,096,141	\$7,139,012,118	\$2,517,477,368	\$1,975,272,765	\$2,053,038,435	\$327,789,237	\$401,952,899	\$245,835,868	\$16,282,351,980	
36 Aug 2021	\$133,428,056	\$227,738,044	\$1,274,033,410	\$7,141,477,957	\$2,517,511,783	\$1,972,429,743	\$2,058,317,694	\$327,799,583	\$401,713,308	\$245,942,789	\$16,300,392,369	
37 Sep 2021	\$133,428,056	\$227,739,550	\$1,277,587,651	\$7,146,028,922	\$2,519,310,916	\$1,986,827,878	\$2,060,249,827	\$329,628,560	\$402,927,972	\$246,338,405	\$16,330,067,737	
38 Oct 2021	\$133,445,454	\$228,281,316	\$1,289,615,385	\$7,153,365,342	\$2,520,666,694	\$2,002,135,067	\$2,061,074,110	\$329,241,689	\$403,314,903	\$246,482,836	\$16,367,622,798	
39 Nov 2021	\$133,444,307	\$228,214,672	\$1,308,829,211	\$7,195,661,311	\$2,523,955,767	\$2,015,404,459	\$2,062,176,844	\$329,242,570	\$403,231,437	\$246,623,760	\$16,446,784,339	
40 Dec 2021	\$142,939,843	\$238,520,370	\$1,306,459,913	\$7,245,331,489	\$2,528,290,970	\$2,024,504,619	\$2,065,980,164	\$329,224,124	\$403,637,836	\$246,891,224	\$16,531,780,552	

2) Total Transmission Activity by Account (See Note 4):

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11 Total	
41 Jan 2021	\$114,441	\$1,409	\$2,504,695	\$12,890,236	\$4,738,739	\$4,542,963	\$62,252,256	-\$60,845	-\$128,975	\$317,580	\$87,172,498	
42 Feb 2021	\$1,630	\$369,235	\$3,994,812	\$26,517,093	\$3,761,958	\$14,315,027	\$1,260,771	-\$170,108	-\$872,893	-\$298,038	\$48,879,487	
43 Mar 2021	-\$3,062	\$243,697	\$2,442,951	\$21,807,646	\$3,782,227	\$10,888,647	\$403,588	\$7,290	-\$101,690	-\$12,229	\$39,459,064	
44 Apr 2021	\$0	\$25,270	\$1,104,665	\$36,327,816	\$5,937,707	\$39,949,823	-\$18,632,161	-\$16,379	-\$357,391	-\$1,287,890	\$63,051,459	
45 May 2021	\$7,963	\$37,086	\$2,485,553	\$37,367,662	\$306,160,216	\$97,353,668	\$211,795,530	\$391,375	\$465,857	\$70,700,876	\$726,765,785	
46 Jun 2021	-\$2,161	\$50,486	\$6,188,215	\$16,599,128	-\$35,681,105	\$19,348,772	\$35,513,440	\$63,911	-\$1,445,529	\$8,327,662	\$48,962,818	
47 Jul 2021	-\$1,047	\$0	\$1,792,826	\$17,051,669	-\$167,760,894	-\$39,157,398	-\$131,053,728	\$2,352,821	-\$1,754,063	-\$47,749,898	-\$366,279,711	
48 Aug 2021	-\$392	\$13,289,342	-\$62,730	\$2,465,840	\$34,415	-\$2,843,022	\$5,279,259	\$10,347	-\$239,591	\$106,921	\$18,040,389	
49 Sep 2021	\$0	\$1,506	\$3,554,241	\$4,550,965	\$1,799,133	\$14,398,134	\$1,932,133	\$1,828,977	\$1,214,664	\$395,615	\$29,675,368	
50 Oct 2021	\$17,398	\$541,766	\$12,027,734	\$7,336,420	\$1,355,778	\$15,307,190	\$824,284	-\$386,872	\$386,931	\$144,431	\$37,555,061	
51 Nov 2021	-\$1,147	-\$66,644	\$19,213,826	\$42,295,969	\$3,289,073	\$13,269,391	\$1,102,733	\$881	-\$83,466	\$140,924	\$79,161,542	
52 Dec 2021	\$9,495,535	\$10,305,698	-\$2,369,298	\$49,670,178	\$4,335,203	\$9,100,160	\$3,803,320	-\$18,446	\$406,399	\$267,464	\$84,996,213	
53 Total:	\$9,629,158	\$24,798,851	\$52,877,490	\$274,880,623	\$131,752,449	\$196,473,354	\$174,481,425	\$4,002,952	-\$2,509,748	\$31,053,418	\$897,439,972	

3) ISO Incentive Plant Balances (See Note 5)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11 Total	
54 Dec 2020	\$20,675,723	\$95,092,827	\$333,843,688	\$1,294,959,445	\$1,739,540,403	\$168,357,695	\$843,258,352	\$215,116,562	\$57,162,899	\$162,864,516	\$4,930,872,109	
55 Jan 2021	\$20,680,408	\$95,092,933	\$333,862,069	\$1,303,624,632	\$1,741,205,139	\$168,330,536	\$843,572,659	\$215,105,154	\$57,166,288	\$162,854,129	\$4,941,493,947	
56 Feb 2021	\$20,682,038	\$95,093,189	\$333,871,214	\$1,303,878,781	\$1,740,901,109	\$168,416,082	\$846,481,895	\$215,105,162	\$57,166,292	\$162,856,253	\$4,944,452,015	
57 Mar 2021	\$20,681,937	\$95,093,289	\$333,885,425	\$1,303,989,865	\$1,740,940,903	\$168,423,483	\$846,532,793	\$215,105,171	\$57,166,296	\$162,856,317	\$4,944,675,479	
58 Apr 2021	\$20,681,937	\$95,093,289	\$333,895,626	\$1,304,730,386	\$1,740,947,988	\$168,426,460	\$846,547,987	\$215,105,175	\$57,166,296	\$162,857,122	\$4,945,452,267	
59 May 2021	\$20,689,900	\$95,093,289	\$334,537,281	\$1,311,266,605	\$2,057,895,376	\$238,508,525	\$1,042,837,793	\$215,105,175	\$57,166,296	\$233,184,804	\$5,606,285,045	
60 Jun 2021	\$20,689,475	\$95,093,714	\$334,533,732	\$1,311,268,957	\$2,020,309,188	\$246,746,681	\$1,065,770,717	\$215,105,175	\$57,166,296	\$241,452,296	\$5,608,136,231	
61 Jul 2021	\$20,696,826	\$95,093,714	\$334,538,036	\$1,311,444,600	\$1,851,218,926	\$199,184,570	\$933,366,149	\$215,105,175	\$57,166,296	\$193,718,414	\$5,211,532,706	
62 Aug 2021	\$20,696,434	\$95,094,105	\$334,542,984	\$1,311,507,470	\$1,852,201,758	\$198,832,606	\$933,787,256	\$215,105,175	\$57,166,296	\$193,860,187	\$5,212,794,273	
63 Sep 2021	\$20,696,434	\$95,094,105	\$334,551,749	\$1,311,551,648	\$1,853,485,188	\$199,216,719	\$934,763,463	\$215,105,175	\$57,166,296	\$194,221,102	\$5,215,851,881	
64 Oct 2021	\$20,713,833	\$95,094,105	\$334,552,700	\$1,311,580,519	\$1,853,975,799	\$199,359,254	\$935,149,519	\$215,105,175	\$57,166,296	\$194,365,502	\$5,217,062,703	
65 Nov 2021	\$20,712,905	\$95,095,032	\$334,554,767	\$1,335,182,810	\$1,854,490,917	\$199,500,575	\$935,569,004	\$215,105,175	\$57,166,296	\$194,506,509	\$5,241,883,992	
66 Dec 2021	\$24,279,600	\$105,194,231	\$334,556,751	\$1,335,607,892	\$1,855,302,739	\$199,719,029	\$936,206,858	\$215,105,175	\$57,166,296	\$194,733,686	\$5,257,872,257	

4) ISO Incentive Plant Activity (See Note 6)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11 Total	
67 Jan 2021	\$4,685	\$107	\$18,382	\$8,665,187	\$1,664,736	(\$27,159)	\$314,308	(\$11,409)	\$3,388	(\$10,387)	\$10,621,838	
68 Feb 2021	\$1,630	\$255	\$9,145	\$254,148	(\$304,030)	\$85,546	\$2,909,236	\$9	\$4	\$2,125	\$2,958,068	
69 Mar 2021	(\$100)	\$100	\$14,211	\$111,085	\$39,794	\$7,401	\$50,898	\$9	\$4	\$63	\$223,464	
70 Apr 2021	\$0	\$0	\$10,201	\$740,521	\$7,085	\$2,977	\$15,194	\$4	(\$0)	\$805	\$776,788	
71 May 2021	\$7,963	\$0	\$641,655	\$6,536,219	\$316,947,389	\$70,082,065	\$196,289,806	\$0	\$0	\$70,327,682	\$660,832,778	
72 Jun 2021	(\$424)	\$424	(\$3,549)	\$2,352	(\$37,586,188)	\$8,238,156	\$22,932,924	\$0	\$0	\$8,267,492	\$1,851,186	
73 Jul 2021	\$7,351	\$0	\$4,304	\$175,643	(\$169,090,262)	(\$47,562,111)	(\$132,404,568)	\$0	\$0	(\$47,733,882)	(\$396,603,525)	
74 Aug 2021	(\$392)	\$392	\$4,948	\$62,870	\$982,832	(\$351,963)	\$421,107	\$0	\$0	\$141,774	\$1,261,567	
75 Sep 2021	\$0	\$0	\$8,765	\$44,178	\$1,283,430	\$384,113	\$976,207	\$0	\$0	\$360,915	\$3,057,608	
76 Oct 2021	\$17,398	\$0	\$951	\$28,871	\$490,610	\$142,535	\$386,057	\$0	\$0	\$144,401	\$1,210,822	
77 Nov 2021	(\$927)	\$927	\$2,067	\$23,602,291	\$515,118	\$141,320	\$419,484	\$0	\$0	\$141,007	\$24,821,289	
78 Dec 2021	\$3,566,695	\$10,099,198	\$1,984	\$425,082	\$811,822	\$218,454	\$637,854	\$0	\$0	\$227,177	\$15,988,265	
79 Total:	\$3,603,877	\$10,101,404	\$713,064	\$40,648,447	\$115,762,336	\$31,361,334	\$92,948,506	(\$11,387)	\$3,397	\$31,869,170	\$327,000,148	

5) Total Transmission Activity Not Including Incentive Plant Activity (See Note 7):

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11 Total	
80 Jan 2021	\$109,755	\$1,302	\$2,486,313	\$4,225,049	\$3,074,003	\$4,570,122	\$61,937,948	-\$49,436	-\$132,364	\$327,967	\$76,550,660	
81 Feb 2021	\$0	\$368,980	\$3,985,667	\$26,262,945	\$4,065,988	\$14,229,481	-\$1,648,465	-\$170,117	-\$872,897	-\$300,163	\$45,921,419	
82 Mar 2021	-\$2,962	\$243,596	\$2,428,740	\$21,696,561	\$3,742,433	\$10,881,246	\$352,690	\$7,281	-\$101,694	-\$12,293	\$39,235,600	
83 Apr 2021	\$0	\$25,270	\$1,094,464	\$35,587,295	\$5,930,622	\$39,946,845	-\$18,647,355	-\$16,384	-\$357,391	-\$1,288,695	\$62,274,671	
84 May 2021	\$0	\$37,086	\$1,843,899	\$30,831,443	-\$10,787,173	\$27,271,603	\$15,505,724	\$391,375	\$465,857	\$373,194	\$65,933,007	
85 Jun 2021	-\$1,737	\$50,062	\$6,191,764	\$16,596,776	\$1,905,084	\$11,110,616	\$12,580,516	\$63,911	-\$1,445,529	\$60,170	\$47,111,632	
86 Jul 2021	-\$8,397	\$0	\$1,788,521	\$16,876,026	\$1,329,368	\$8,404,713	\$1,350,839	\$2,352,821	-\$1,754,063	-\$16,015	\$30,323,814	
87 Aug 2021	\$0	\$13,288,951	-\$67,678	\$2,402,970	-\$948,417	-\$2,491,059	\$4,858,153	\$10,347	-\$239,591	-\$34,852	\$16,778,822	
88 Sep 2021	\$0	\$1,506	\$3,545,475	\$4,506,787	\$515,703	\$14,014,021	\$955,926	\$1,828,977	\$1,214,664	\$34,701	\$26,617,760	
89 Oct 2021	\$0	\$541,766	\$12,026,783	\$7,307,549	\$865,168	\$15,164,655	\$438,227	-\$386,872	\$386,931	\$31	\$36,344,239	
90 Nov 2021	-\$219	-\$67,571	\$19,211,759	\$18,693,678	\$2,773,955	\$13,128,071	\$683,249	\$881	-\$83,466	-\$83	\$54,340,253	
91 Dec 2021	\$5,928,841	\$206,499	-\$2,371,282	\$49,245,096	\$3,523,381	\$8,881,706	\$3,165,467	-\$18,446	\$406,399	\$40,287	\$69,007,947	
92 Total:	\$6,025,281	\$14,697,447	\$52,164,426	\$234,232,176	\$15,990,113	\$165,112,020	\$81,532,919	\$4,014,339	-\$2,513,145	-\$815,752	\$570,439,824	

6) Total Monthly Transmission Activity as a Percent of Annual Transmission Activity (See Note 8)

Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
93 Jan 2021	1.8%	0.0%	4.8%	1.8%	19.2%	2.8%	76.0%	-1.2%	5.3%	-40.2%
94 Feb 2021	0.0%	2.5%	7.6%	11.2%	25.4%	8.6%	-2.0%	-4.2%	34.7%	36.8%
95 Mar 2021	0.0%	1.7%	4.7%	9.3%	23.4%	6.6%	0.4%	0.2%	4.0%	1.5%
96 Apr 2021	0.0%	0.2%	2.1%	15.2%	37.1%	24.2%	-22.9%	-0.4%	14.2%	158.0%
97 May 2021	0.0%	0.3%	3.5%	13.2%	-67.5%	16.5%	19.0%	9.7%	-18.5%	-45.7%
98 Jun 2021	0.0%	0.3%	11.9%	7.1%	11.9%	6.7%	15.4%	1.6%	57.5%	-7.4%
99 Jul 2021	-0.1%	0.0%	3.4%	7.2%	8.3%	5.1%	1.7%	58.6%	69.8%	2.0%
100 Aug 2021	0.0%	90.4%	-0.1%	1.0%	-5.9%	-1.5%	6.0%	0.3%	9.5%	4.3%
101 Sep 2021	0.0%	0.0%	6.8%	1.9%	3.2%	8.5%	1.2%	45.6%	-48.3%	-4.3%
102 Oct 2021	0.0%	3.7%	23.1%	3.1%	5.4%	9.2%	0.5%	-9.6%	-15.4%	0.0%
103 Nov 2021	0.0%	-0.5%	36.8%	8.0%	17.3%	8.0%	0.8%	0.0%	3.3%	0.0%
104 Dec 2021	98.4%	1.4%	-4.5%	21.0%	22.0%	5.4%	3.9%	-0.5%	-16.2%	-4.9%

7) Calculation of change in Non-Incentive ISO Plant:

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
A) Change in ISO Plant Balance December to December (See Note 9)											
105	\$7,123,716	\$18,861,392	\$39,638,333	\$164,078,806	\$148,851,951	\$110,782,638	\$169,343,067	-\$104,180	-\$508,710	\$31,084,663	\$689,151,677
B) Change in Incentive ISO Plant (See Note 10)											
106	\$3,603,877	\$10,101,404	\$713,064	\$40,648,447	\$115,762,336	\$31,361,334	\$92,948,506	-\$11,387	\$3,397	\$31,869,170	\$327,000,148
C) Change in Non-Incentive ISO Plant (See Note 11)											
107	\$3,519,838	\$8,759,988	\$38,925,270	\$123,430,359	\$33,089,615	\$79,421,304	\$76,394,561	-\$92,793	-\$512,107	-\$784,507	\$362,151,529

8) Other ISO Transmission Activity without Incentive Plant Activity (See Note 12):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C 11
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
108 Jan 2021	\$64,117	\$776	\$1,855,295	\$2,226,420	\$6,361,279	\$2,198,296	\$58,034,503	\$1,143	-\$26,972	\$315,406	\$71,030,262	
109 Feb 2021	\$0	\$219,920	\$2,974,118	\$13,839,451	\$8,414,074	\$6,844,589	-\$1,544,576	\$3,932	-\$177,872	-\$288,666	\$30,284,971	
110 Mar 2021	-\$1,730	\$145,189	\$1,812,334	\$11,433,162	\$7,744,514	\$5,234,039	\$330,463	-\$168	-\$20,722	-\$11,822	\$26,665,258	
111 Apr 2021	\$0	\$15,061	\$816,693	\$18,752,985	\$12,272,708	\$19,215,019	-\$17,472,164	\$379	-\$72,826	-\$1,239,336	\$32,288,520	
112 May 2021	\$0	\$22,104	\$1,375,923	\$16,246,855	-\$22,322,757	\$13,118,041	\$14,528,524	-\$9,047	\$94,928	\$358,900	\$23,413,472	
113 Jun 2021	-\$1,015	\$29,838	\$4,620,315	\$8,745,793	\$3,942,341	\$5,344,369	\$11,787,668	-\$1,477	-\$294,558	\$57,865	\$34,231,140	
114 Jul 2021	-\$4,906	\$0	\$1,334,601	\$8,892,945	\$2,750,968	\$4,042,790	\$1,265,707	-\$54,387	-\$357,428	-\$15,402	\$17,854,890	
115 Aug 2021	\$0	\$7,920,495	-\$50,502	\$1,266,263	-\$1,962,635	-\$1,198,236	\$4,551,983	-\$239	-\$48,822	-\$33,517	\$10,444,789	
116 Sep 2021	\$0	\$898	\$2,645,646	\$2,374,884	\$1,067,184	\$6,740,950	\$895,682	-\$42,278	\$247,514	\$33,372	\$13,963,851	
117 Oct 2021	\$0	\$322,904	\$8,974,426	\$3,850,767	\$1,790,361	\$7,294,421	\$410,609	\$8,943	\$78,845	\$30	\$22,731,306	
118 Nov 2021	-\$128	-\$40,274	\$14,335,879	\$9,850,770	\$5,740,365	\$6,314,795	\$640,189	-\$20	-\$17,008	-\$80	\$36,824,488	
119 Dec 2021	<u>\$3,463,500</u>	<u>\$123,078</u>	<u>-\$1,769,459</u>	<u>\$25,950,064</u>	<u>\$7,291,212</u>	<u>\$4,272,231</u>	<u>\$2,965,973</u>	<u>\$426</u>	<u>\$82,812</u>	<u>\$38,744</u>	<u>\$42,418,582</u>	
120 Total:	\$3,519,838	\$8,759,988	\$38,925,270	\$123,430,359	\$33,089,615	\$79,421,304	\$76,394,561	-\$92,793	-\$512,107	-\$784,507	\$362,151,529	

Notes:

- 1) Amounts on Line 13 from corresponding account Schedule 7, column 2.
- Amounts on Line 1 must match corresponding account Schedule 7, Column 2 for previous year.
- The amounts for each month on the remaining lines are calculated by summing the following values:
 - a) Other ISO Transmission Activity without Incentive Plant Activity on Lines 108-119 for the same month;
 - b) ISO Incentive Plant Activity on Lines 67 to 78 for the same month; and
 - c) The previous month balance of the Transmission Plant - ISO amounts on Lines 1-13.
- For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
 - a) the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 112, Column 5);
 - b) the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 71, Column 5),
 - c) and the "Transmission Plant - ISO" amount for April of the Prior Year (on Line 5, Column 5).
- 2) Amounts on Line 15 must match 6-Plant Study amounts for Distribution Plant - ISO for previous year.
- Amounts on Line 16 must match amounts on 6-PlantStudy for Distribution Plant - ISO.
- 3) Reconciles to BOY and EOY FERC Form 1 (FF1 207, Lines 48-56 , Column g). Workpaper: **WP Schedule 6&8**
- 4) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. Monthly differences from previous matrix.
- 5) Includes balances for SCE Incentive Projects.
- 6) Monthly differences from previous matrix.
- 7) Amount in matrix on lines 41 to 52 minus amount in matrix on lines 67 to 78
- 8) Amount in "Total Transmission Activity Not Including Incentive Plant Activity" matrix divided by Total on Line 92 for each account/month.
- 9) Amount on Line 13 less amount on Line 1 for each account.
- 10) Line 79
- 11) Amount on Line 105 less amount on Line 106 for each account.
- 12) For each column (FERC Account) divide Line 107 by Line 92 to arrive at a ratio for each column.
Apply the ratio of each column to each monthly value from Lines 80-91 to calculate the values for the corresponding months listed in Lines 108-119.

Transmission Plant Study

Input cells are shaded yellow

Workpaper: WP Schedule 7

A) Plant Classified as Transmission in FERC Form 1 for Prior Year:

Prior Year: 2021

Line	Account	Col 1 Total Plant	Data Source	Col 2 Transmission Plant - ISO	Col 3 ISO % of Total	Notes
1						
2	Substation					
3	352	\$1,306,459,913	FF1 207.49g	\$843,791,400	64.59%	
4	353	\$7,245,331,489	FF1 207.50g	\$4,116,024,360	56.81%	
5	Total Substation	\$8,551,791,402	L 3 + L 4	\$4,959,815,760	58.00%	
6						
7	Land					
8	350	\$381,460,213	FF1 207.48g	\$281,930,574	73.91%	
9						
10	Total Substation and Land	\$8,933,251,615	L 5 + L 8	\$5,241,746,334	58.68%	
11						
12	Lines					
13	354	\$2,528,290,970	FF1 207.51g	\$2,450,974,771	96.94%	
14	355	\$2,024,504,619	FF1 207.52g	\$542,755,368	26.81%	
15	356	\$2,065,980,164	FF1 207.53g	\$1,618,978,825	78.36%	
16	357	\$329,224,124	FF1 207.54g	\$215,308,596	65.40%	
17	358	\$403,637,836	FF1 207.55g	\$58,752,899	14.56%	
18	359	\$246,891,224	FF1 207.56g	\$223,182,876	90.40%	
19	Total Lines	\$7,598,528,937	Sum L13 to L18	\$5,109,953,334	67.25%	
20						
21	Total Transmission	\$16,531,780,552	L 10 + L 19	\$10,351,699,668	62.62%	Note 1

B) Plant Classified as Distribution in FERC Form 1:

Line	Account	Total Plant	Data Source	Distribution Plant - ISO	ISO % of Total	Notes
22						
23	Land:					
24	360	\$130,224,350	FF1 207.60g	\$0	0.00%	
25	Structures:					
26	361	\$903,343,848	FF1 207.61g	\$0	0.00%	
27	362	\$3,278,542,591	FF1 207.62g	\$0	0.00%	
28	Total Structures	\$4,181,886,439	L 26 + L 27	\$0	0.00%	
29						
30	Total Distribution	\$4,312,110,789	L 24 + L 28	\$0	0.00%	Note 2

Notes:

- 1) Total transmission does not include account 359.1 "Asset Retirement Costs for Transmission Plant" Total on this line is also equal to FF1 207.58g (Total Transmission Plant) less FF1 207.57g (Asset Retirement Costs for Transmission Plant).
- 2) Only accounts 360-362 included as there is no ISO plant in any other Distribution accounts.

Instructions:

- 1) Perform annual Transmission Study pursuant to instructions in tariff.
- 2) Enter total amounts of plant from FERC Form 1 in Column 1, "Total Plant".
- 3) Enter ISO portion of plant in Column 2, "Transmission Plant - ISO, or "Distribution Plant - ISO".

Accumulated Depreciation Reserve

Input cells are shaded yellow

Workpaper: WP Schedule 6&8

1) Transmission Depreciation Reserve - ISO

Prior Year: 2021

Balances for Transmission Depreciation Reserve - ISO during the Prior Year, including December of previous year (See Note 1):

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												=Sum C2 to C11
	FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2020	\$0	\$28,880,389	\$134,475,287	\$653,865,733	\$620,983,160	\$54,390,209	\$479,315,985	\$13,325,809	\$18,127,407	\$25,770,801	\$2,029,134,780
2	Jan 2021	\$0	\$29,111,399	\$136,127,550	\$661,558,926	\$626,176,625	\$55,293,348	\$478,640,862	\$13,625,488	\$18,353,977	\$26,091,799	\$2,044,979,976
3	Feb 2021	\$0	\$29,341,515	\$137,741,634	\$666,973,085	\$631,551,789	\$55,319,696	\$482,589,687	\$13,933,665	\$18,778,813	\$26,276,695	\$2,062,506,579
4	Mar 2021	\$0	\$29,572,241	\$139,405,918	\$672,893,128	\$636,889,502	\$55,673,464	\$486,401,125	\$14,229,335	\$18,996,519	\$26,523,775	\$2,080,585,007
5	Apr 2021	\$0	\$29,803,700	\$141,111,662	\$677,386,301	\$642,607,847	\$53,384,961	\$491,550,884	\$14,526,674	\$19,282,643	\$26,493,467	\$2,096,148,139
6	May 2021	\$0	\$30,035,151	\$142,798,087	\$682,416,260	\$645,564,053	\$52,314,494	\$494,252,348	\$14,795,255	\$19,348,038	\$26,822,691	\$2,108,346,378
7	Jun 2021	\$0	\$30,266,600	\$144,366,484	\$688,979,663	\$651,235,320	\$52,976,542	\$497,695,538	\$15,086,920	\$19,925,675	\$27,175,786	\$2,127,708,528
8	Jul 2021	\$0	\$30,498,214	\$146,068,676	\$695,531,910	\$656,742,196	\$53,927,609	\$502,017,397	\$15,217,149	\$20,584,999	\$27,523,147	\$2,148,111,297
9	Aug 2021	\$0	\$30,697,445	\$147,825,969	\$703,614,267	\$661,531,109	\$55,742,091	\$505,759,076	\$15,512,514	\$20,837,541	\$27,804,341	\$2,169,324,353
10	Sep 2021	\$0	\$30,940,012	\$149,481,490	\$711,479,655	\$666,562,120	\$56,042,300	\$509,788,060	\$15,679,614	\$20,700,424	\$28,100,791	\$2,188,774,466
11	Oct 2021	\$0	\$31,181,264	\$150,904,032	\$719,057,534	\$671,656,171	\$56,259,064	\$513,858,241	\$16,002,936	\$20,785,802	\$28,390,218	\$2,208,095,263
12	Nov 2021	\$0	\$31,424,448	\$152,143,610	\$725,454,328	\$677,073,084	\$56,684,837	\$517,913,201	\$16,298,922	\$20,997,423	\$28,679,809	\$2,226,669,662
13	Dec 2021	\$0	\$31,666,909	\$154,021,243	\$728,729,446	\$682,627,657	\$57,518,721	\$521,796,139	\$16,596,272	\$21,077,786	\$28,978,356	\$2,243,012,529
14	13-Mo. Avg:	\$0	\$30,263,022	\$144,343,972	\$691,380,018	\$651,630,818	\$55,040,564	\$498,582,965	\$14,986,966	\$19,830,542	\$27,279,360	\$2,133,338,227

2) Distribution Depreciation Reserve - ISO (See Note 2)

	Col 1	Col 2	Col 3	Col 4	Col 5	
						=Sum C2 to C4
	FERC Account:					
	Mo/YR	360	361	362	Total	Notes
15	Dec 2020	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2021	\$0	\$0	\$0	\$0	End of Year ("EOY") amount
17	BOY/EOY Average:	\$0	\$0	\$0	\$0	Average of Line 15 and Line 16

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
			=C4+C5			
		Total				
		Gen. and Int.	General	Intangible		
		Depreciation	Depreciation	Depreciation		
	<u>Mo/YR</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Source</u>	
18	Dec 2020	BOY: \$1,926,796,980	\$1,251,064,280	\$675,732,700	FF1 219.28c and 200.21c for previous year	
19	Dec 2021	EOY: \$1,987,496,918	\$1,325,390,156	\$662,106,762	FF1 219.28c and 200.21c	
20		BOY/EOY Average: \$1,957,146,949			Average of Line 18 and Line 19	

a) Average BOY/EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,957,146,949	Line 20
22	Transmission W&S Allocation Factor:	6.2175%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$121,685,256	Line 21 * Line 22

b) EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,987,496,918	Line 19
25	Transmission W&S Allocation Factor:	6.2175%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$123,572,260	Line 24 * Line 25

Transmission Activity Used to Determine Monthly Transmission Depreciation Reserve - ISO Balances

1) ISO Depreciation Expense (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
27	Jan 2021	\$0	\$231,014	\$1,722,228	\$8,134,421	\$4,680,983	\$1,321,117	\$3,684,491	\$296,193	\$191,119	\$249,728	\$20,511,292
28	Feb 2021	\$0	\$231,015	\$1,726,241	\$8,156,840	\$4,697,303	\$1,327,757	\$3,832,794	\$296,178	\$191,043	\$250,124	\$20,709,294
29	Mar 2021	\$0	\$231,319	\$1,732,630	\$8,185,849	\$4,713,793	\$1,348,951	\$3,836,263	\$296,184	\$190,469	\$249,752	\$20,785,210
30	Apr 2021	\$0	\$231,520	\$1,736,542	\$8,209,611	\$4,729,621	\$1,364,981	\$3,837,232	\$296,184	\$190,402	\$249,736	\$20,845,830
31	May 2021	\$0	\$231,541	\$1,738,313	\$8,249,735	\$4,754,590	\$1,423,756	\$3,792,862	\$296,184	\$190,167	\$248,126	\$20,925,275
32	Jun 2021	\$0	\$231,572	\$1,742,634	\$8,296,630	\$5,353,660	\$1,678,210	\$4,328,692	\$296,172	\$190,473	\$340,019	\$22,458,062
33	Jul 2021	\$0	\$231,614	\$1,752,521	\$8,314,637	\$5,285,251	\$1,719,750	\$4,416,940	\$296,170	\$189,524	\$350,842	\$22,557,248
34	Aug 2021	\$0	\$231,614	\$1,755,389	\$8,333,303	\$4,947,028	\$1,586,653	\$4,083,629	\$296,095	\$188,371	\$288,768	\$21,710,849
35	Sep 2021	\$0	\$242,571	\$1,755,291	\$8,336,039	\$4,945,035	\$1,581,912	\$4,096,269	\$296,095	\$188,213	\$288,909	\$21,730,334
36	Oct 2021	\$0	\$242,572	\$1,760,976	\$8,341,018	\$4,949,815	\$1,603,703	\$4,101,027	\$296,036	\$189,012	\$289,421	\$21,773,580
37	Nov 2021	\$0	\$243,019	\$1,780,198	\$8,349,004	\$4,954,453	\$1,626,448	\$4,103,051	\$296,049	\$189,266	\$289,609	\$21,831,097
38	Dec 2021	\$0	\$242,964	\$1,810,905	\$8,417,861	\$4,967,173	\$1,646,193	\$4,105,745	\$296,049	\$189,211	\$289,792	\$21,965,893
39	Total:	\$0	\$2,822,335	\$21,013,866	\$99,324,949	\$58,978,705	\$18,229,432	\$48,218,995	\$3,553,588	\$2,277,270	\$3,384,825	\$257,803,964

Schedule 8
Accumulated Depreciation

2) Total Transmission Allocation Factors (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
40	Jan 2021	1.8%	0.0%	4.8%	1.8%	19.2%	2.8%	76.0%	-1.2%	5.3%	-40.2%
41	Feb 2021	0.0%	2.5%	7.6%	11.2%	25.4%	8.6%	-2.0%	-4.2%	34.7%	36.8%
42	Mar 2021	0.0%	1.7%	4.7%	9.3%	23.4%	6.6%	0.4%	0.2%	4.0%	1.5%
43	Apr 2021	0.0%	0.2%	2.1%	15.2%	37.1%	24.2%	-22.9%	-0.4%	14.2%	158.0%
44	May 2021	0.0%	0.3%	3.5%	13.2%	-67.5%	16.5%	19.0%	9.7%	-18.5%	-45.7%
45	Jun 2021	0.0%	0.3%	11.9%	7.1%	11.9%	6.7%	15.4%	1.6%	57.5%	-7.4%
46	Jul 2021	-0.1%	0.0%	3.4%	7.2%	8.3%	5.1%	1.7%	58.6%	69.8%	2.0%
47	Aug 2021	0.0%	90.4%	-0.1%	1.0%	-5.9%	-1.5%	6.0%	0.3%	9.5%	4.3%
48	Sep 2021	0.0%	0.0%	6.8%	1.9%	3.2%	8.5%	1.2%	45.6%	-48.3%	-4.3%
49	Oct 2021	0.0%	3.7%	23.1%	3.1%	5.4%	9.2%	0.5%	-9.6%	-15.4%	0.0%
50	Nov 2021	0.0%	-0.5%	36.8%	8.0%	17.3%	8.0%	0.8%	0.0%	3.3%	0.0%
51	Dec 2021	98.4%	1.4%	-4.5%	21.0%	22.0%	5.4%	3.9%	-0.5%	-16.2%	-4.9%

3) Calculation of Non-Incentive ISO Reserve

A) Change in Depreciation Reserve - ISO (See Note 5)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
52	\$0	\$2,786,520	\$19,545,956	\$74,863,713	\$61,644,497	\$3,128,512	\$42,480,154	\$3,270,463	\$2,950,379	\$3,207,555	\$213,877,749
B) Total Depreciation Expense (See Note 6)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	\$0	\$2,822,335	\$21,013,866	\$99,324,949	\$58,978,705	\$18,229,432	\$48,218,995	\$3,553,588	\$2,277,270	\$3,384,825	\$257,803,964
C) Other Activity (See Note 7)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
54	\$0	-\$35,815	-\$1,467,910	-\$24,461,236	\$2,665,792	-\$15,100,920	-\$5,738,841	-\$283,125	\$673,109	-\$177,270	-\$43,926,215

4) Other Transmission Activity (See Note 8)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
												Sum C2 - C11
55	Jan 2021	\$0	-\$3	-\$69,965	-\$441,229	\$512,482	-\$417,977	-\$4,359,613	\$3,487	\$35,452	\$71,270	-\$4,666,096
56	Feb 2021	\$0	-\$899	-\$112,157	-\$2,742,681	\$677,861	-\$1,301,409	\$116,030	\$11,998	\$233,793	-\$65,228	-\$3,182,691
57	Mar 2021	\$0	-\$594	-\$68,345	-\$2,265,806	\$623,920	-\$995,184	-\$24,825	-\$514	\$27,237	-\$2,671	-\$2,706,781
58	Apr 2021	\$0	-\$62	-\$30,798	-\$3,716,437	\$988,724	-\$3,653,484	\$1,312,527	\$1,156	\$95,722	-\$280,045	-\$5,282,698
59	May 2021	\$0	-\$90	-\$51,887	-\$3,219,776	-\$1,798,384	-\$2,494,224	-\$1,091,398	-\$27,603	-\$124,773	\$81,098	-\$8,727,037
60	Jun 2021	\$0	-\$122	-\$174,237	-\$1,733,228	\$317,606	-\$1,016,162	-\$885,502	-\$4,508	\$387,164	\$13,075	-\$3,095,912
61	Jul 2021	\$0	\$0	-\$50,329	-\$1,762,390	\$221,626	-\$768,684	-\$95,081	-\$165,941	\$469,800	-\$3,480	-\$2,154,479
62	Aug 2021	\$0	-\$32,383	\$1,904	-\$250,946	-\$158,115	\$227,829	-\$341,950	-\$730	\$64,171	-\$7,574	-\$497,793
63	Sep 2021	\$0	-\$4	-\$99,770	-\$470,651	\$85,975	-\$1,281,703	-\$67,285	-\$128,995	-\$325,330	\$7,541	-\$2,280,221
64	Oct 2021	\$0	-\$1,320	-\$338,434	-\$763,139	\$144,236	-\$1,386,939	-\$30,845	\$27,285	-\$103,634	\$7	-\$2,452,783
65	Nov 2021	\$0	\$165	-\$540,620	-\$1,952,210	\$462,460	-\$1,200,675	-\$48,092	-\$62	\$22,355	-\$18	-\$3,256,698
66	Dec 2021	\$0	-\$503	-\$66,728	-\$5,142,743	\$587,400	-\$812,309	-\$222,807	\$1,301	-\$108,848	\$8,755	-\$5,623,026
67	Total:	\$0	-\$35,815	-\$1,467,910	-\$24,461,236	\$2,665,792	-\$15,100,920	-\$5,738,841	-\$283,125	\$673,109	-\$177,270	-\$43,926,215

Notes:

- 1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based on previous year Plant Study, and shall match amounts on Line 13 in previous year Annual Update.
- The amounts for each month on the remaining lines are calculated by summing the following values:
 - a) Depreciation Expense (on Lines 27 to 38) for the same month;
 - b) Other Transmission Activity (on Lines 55 to 66) for the same month; and
 - c) Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.
- For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
 - a) Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
 - b) Other Transmission Activity for May of the Prior Year (on Line 59, Column 5); and
 - c) The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).
- 2) Amounts on Line 15 derived from Plant Study for previous year Prior Year. Amounts on Line 16 derived from Plant Study for Prior Year.
- 3) From 17-Depreciation, Lines 24 to 35.
- 4) From 6-PlantInService, Lines 93 to 104.
- 5) Line 13 - Line 1.
- 6) Line 39.
- 7) Line 52 - Line 53.
- 8) Multiply the monthly "Total Transmission Allocation Factors" ratios found in Lines 40-51 by the "Other Activity" on Line 54.

Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

Cells shaded yellow are input cells

1) Summary of Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes			
a) End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes			
	<u>Col 1</u>	<u>Col 2</u>	
		Total	
<u>Line</u>	<u>Account</u>	<u>Balance</u>	<u>Source</u>
1	Account 190	\$344,917,920	Line 353, Col. 2
2	Account 282	-\$1,273,848,280	Line 452, Col. 2
3	Account 283	-\$15,585,213	Line 803, Col. 2
4	Net (Excess)/Deficient Deferred Tax Liability/Asset	<u>-\$503,554,749</u>	9-ADIT-2, Line 500, Column 11
5	Total Accumulated Deferred Income Taxes	-\$1,448,070,322	Sum of Lines 1 to 4
6	and Net (Excess)/Deficient Deferred Taxes		
7	b) Beginning of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes		
8		BOY	
9		Balance	Source
10	Total Accumulated Deferred Income Taxes	-\$1,530,599,360	Previous Year Informational Filing, Line 5, Col. 2
11			
12	c) Average of Beginning and End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes		
13		Average	
14		ADIT	Source
15	BOY/EOY Average Balance:	-\$1,489,334,841	Average of Line 5 and Line 10

2) Account 190 Detail

ACCT 190	DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric:							
100	190.000 Amort of Debt Insurance Cost	\$449,174	\$371		\$448,803		C: Relates primarily to Regulated Electric Property
101	190.000 Executive Incentive Comp	\$0	\$0				\$0 C: Relates to employees in all functions
102	190.000 Bond Discount Amort	\$0	\$0		\$0		C: Relates primarily to Regulated Electric Property
103	190.000 Executive Incentive Plan	\$0	\$0				\$0 C: Relates to employees in all functions
104	190.000 Ins - Inj/Damage Prov	\$29,042,366	\$163,218			\$28,879,147	C: Relates to employees in all functions
105	190.000 Accrued Vacation	\$36,571,773	\$205,534			\$36,366,240	C: Relates to employees in all functions
106	190.000 Amortization of Debt Expense	\$459,092	\$379		\$458,713		C: Relates primarily to Regulated Electric Property
107	190.000 Wildfire Reserve - Pre 2019	\$436,222,473	\$2,451,574			\$433,770,899	C: Relates to employees in all functions
108	190.000 Wildfire Reserve - Post 2018	\$15,246,864	\$15,246,864				Follows tax treatment
109	190.000 Decommissioning	\$529,508,603	\$529,508,603				Relates to Nuclear Decommissioning Costs
110	190.000 Balancing Accounts	\$0	\$0				Relates Entirely to CPUC Balancing Account Recovery
111	190.000 Pension & PBOP	\$30,432,372	\$171,030			\$30,261,342	C: Relates to employees in all functions
112	190.000 Property/Non-ISO	\$724,462,392	\$724,462,392				Non-Rate Base Property
113	190.000 Regulatory Assets/Liab	\$5,948,768	\$5,948,768				Relates to Nonrecovery Balancing Account
114	190.000 Temp-Other/Non-ISO	\$898,312,383	\$898,312,383				Not Component of Rate Base
115	190.000 Net Operating Loss DTA	\$1,707,329,649			\$1,707,329,649		NOL/DTA
116	...						

Continuation of Account 190 Detail

ACCT 190	DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric:							
117	...						
250	Total Electric 190	\$4,413,985,909	\$2,176,471,116	\$0	\$1,708,237,165	\$529,277,628	Source Sum of Above Lines beginning on Line 100

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ADIT

Account 190 Gas and Other Income:

(Instructions 1&2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	
300	190.000	Temp - Other/Non-ISO - Gas	\$0	\$0			Other Non-ISO Related Costs	
301	190.000	Temp - Other/Non-ISO - Other	\$37,798,580	\$37,798,580			Other Non-ISO Related Costs	
302	190.000	EMS	\$1,152,156	\$1,152,156			Other Non-ISO Related Costs	
303	190.000	Property/Non-ISO - Gas	\$145,674	\$145,674			Non-Rate Base Property	
304	190.000	Property/Non-ISO - Other	-\$201,644	-\$201,644			Non-Rate Base Property	
305	...							
350		Total Account 190 Gas and Other Income	\$38,894,766	\$38,894,766	\$0	\$0	\$0	Sum of Above Lines beginning on Line 300
351		Total Account 190	\$4,452,880,675	\$2,215,365,882	\$0	\$1,708,237,165	\$529,277,628	Line 250 + Line 350
352		Allocation Factors (Plant and Wages)				18.265%	6.217%	27-Allocators Lines 22 and 9 respectively.
353		Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$344,917,920		\$0	\$312,010,180	\$32,907,740	Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISC
354		FERC Form 1 Account 190	\$4,452,880,675	Must match amount on Line 351, Col. 2				FF1 234.18c

3) Account 282 Detail

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	
ACCT 282	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description	
400	282.000	Fully Normalized Deferred Tax	-\$1,273,848,280	-\$1,273,848,280			Property-Related FERC Costs	
401	282.000	Property/Non-ISO	-\$7,843,513,813				Property-Related CPUC Costs	
402	282.000	Capitalized software	-\$34,208,393	-\$34,208,393			Property-Related CPUC Costs - Cap Software	
403	282.000	Audit Rollforward	\$0	\$0			Property-Related CPUC Costs - Audit	
404	282.000	Property/Non-ISO - Gas	-\$830,253	-\$830,253			Gas Related Costs	
405	282.000	Property/Non-ISO - Other	-\$5,682,338	-\$5,682,338			Other Non-ISO Related Costs	
406	...							
450		Total Account 282	-\$9,158,083,077	-\$7,884,234,797	-\$1,273,848,280	\$0	\$0	Sum of Above Lines beginning on Line 400
451		Allocation Factors (Plant and Wages)				18.265%	6.217%	27-Allocators Lines 22 and 9 respectively.
452		Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	-\$1,273,848,280		-\$1,273,848,280	\$0	\$0	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISC
453		FERC Form 1 Account 282	-\$9,158,083,077	Must match amount on Line 450, Col. 2				FF1 275.5k

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ADIT

4) Account 283 Detail

ACCT 283	DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric:							
500	283.000 Ad Valorem Lien Date Adj-Electric	-\$60,629,023	-\$60,629,023				Relates Entirely to CPUC Regulated Property
501	283.000 Ad Valorem Lien Date Adj-Electric	-\$10,318,686		-\$10,318,686			Relates Entirely to FERC Regulated Electric Property
502	283.000 Refunding & Retirement of Debt	-\$27,632,174	-\$22,796		-\$27,609,378		C: Relates to Regulated Electric Property
503	283.000 Health Care - IBNR	-\$653,344	-\$3,672			-\$649,672	C: Relates to employees in all functions
504	283.000 Balancing Accounts	-\$1,206,464,754	-\$1,206,464,754				Relates Entirely to CPUC Balancing Account Recovery
505	283.000 Decommissioning	-\$516,960,545	-\$516,960,545				Relates to Nuclear Decommissioning Costs
506	283.000 Regulatory Assets/Liab	-\$34,331,935	-\$34,331,935				Relates to Nonrecovery Balancing Account
507	283.000 Temp - Other/Non-ISO	-\$606,819,367	-\$606,819,367				Not Component of Rate Base
508	283.000 Executive Incentive Comp	-\$1,470,523	-\$8,264			-\$1,462,259	C: Relates to employees in all functions
509	283.000 Bond Discount Amort	-\$506,055	-\$417		-\$505,638		C: Relates primarily to Regulated Electric Property

Continuation of Account 283 Detail

ACCT 283	DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric (continued):							
510	...						
650	Total Electric 283	-\$2,465,786,406	-\$2,425,240,774	-\$10,318,686	-\$28,115,016	-\$2,111,931	Sum of Above Lines beginning on Line 500
Account 283 Gas and Other:							
700	283.000 Temp - Other/Non-ISO - Gas	-\$21,752	-\$21,752				Gas Related Costs
701	283.000 Balancing Accounts - Gas	-\$161,670	-\$161,670				Gas Related Costs
702	283.000 Temp - Other/Non-ISO - Other	-\$2,549,428	-\$2,549,428				Other Non-ISO Related Costs
703	...						
800	Total Account 283 Gas and Other	-\$2,732,850	-\$2,732,850	\$0	\$0	\$0	Sum of Above Lines beginning on Line 700
801	Total Account 283	-\$2,468,519,256	-\$2,427,973,624	-\$10,318,686	-\$28,115,016	-\$2,111,931	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				18.265%	6.217%	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	-\$15,585,213		-\$10,318,686	-\$5,135,219	-\$131,309	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISC
804	FERC Form 1 Account 283	-\$2,468,519,256	Must match amount on Line 801, Col. 2				FF1 277.19k

**Schedule 9-ADIT-1
ADIT**

Instruction 1: For any "Company Wide" ADIT line item balance (i.e., that include Catalina Gas or Water costs), indicate in Column 7 with a leading "C":.

Instruction 2: For any Company Wide ADIT balance items, include a portion of the total Column 2 balance in Column 3 "Gas, Generation, or Other Related" based on the following percentages.

1) For Line items allocated based on the Wages and Salaries Allocation Factor:

	FERC Form 1 Reference or Instruction	Prior Year Value
A:Total Electric Wages and Salaries	FF1 354.28b	\$818,339,058
B:Gas Wages and Salaries	FF1 355.62b	\$916,543
C:Water Wages and Salaries	FF1 355.64b	\$3,708,523
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$822,964,124
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	0.5620%

2) For Line items allocated based on the Transmission Plant Allocation Factor or "ISO Only":

	FERC Form 1 Reference or Instruction	Prior Year Value
F:Total Electric Plant In Service	FF1 207.104g	\$58,731,185,898
G:Total Gas Plant In Service	FF1 201.8d	\$6,817,247
H:Total Water Plant in Service	FF1 201.8e	\$41,674,567
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$58,779,677,712
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	0.0825%

Instruction 3: Classify any ADIT line items relating to refunding and retirement of debt as Plant related (Column 5).

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet

Prior Year: **2021**

Line	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10) Note 6	(Col 11) Note 7
	SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	= (C2) thru (C7)	9-ADIT-3 (C8)	= (C8) + (C9)	= (C8) + (C9)
	Beginning Deficient ADIT - FERC Acct 182.3	Beginning (Excess) ADIT - FERC Acct 254	Other Deficient ADIT Adjustments to FERC Acct 182.3	Other (Excess) ADIT Adjustments to FERC Acct 254	Amortization of Deficient ADIT to FERC Acct 410.1	Amortization of (Excess) ADIT to FERC Acct 411.1	Net (Excess) Deficient ADIT at Prior-Tax Rate		Adjustment for New Tax Rate to FERC Acct 254/182.3	Ending Deficient ADIT - FERC Acct 182.3	Ending (Excess) ADIT - FERC Acct 254
1	Protected - Property Related - (Note 1)										
2	Method/Life	-	(588,205,311)		(4,896,281)	5,195,583	(587,906,008)		\$0	\$0	(\$587,906,008)
3	CPI	6,440,236		(333,389)		(942,848)	\$5,163,999		\$0	\$5,163,999	\$0
4	FERC S Georgia - Norm	3,143,296		-		(898,084)	\$2,245,211		\$0	\$2,245,211	\$0
5	Federal NOL	20,675,371		-		(18,211)	\$20,657,160		\$0	\$20,657,160	\$0
6	...						\$0				
50	Total Protected - Property Related:	\$30,258,903	(\$588,205,311)	(\$333,389)	(\$4,896,281)	(\$1,859,143)	\$5,195,583	(\$559,839,637)	\$0	\$28,066,371	(\$587,906,008)
100	Unprotected - Property Related - (Note 2)										
101	Mixed Service Costs		(7,211,126)		-	7,211,126	\$0		\$0	\$0	\$0
102	AFUDC Debt		(1,221,807)		-	1,221,807	\$0		\$0	\$0	\$0
103	Tax Repair Deduction		(10,185,654)		-	10,185,654	\$0		\$0	\$0	\$0
104	Capitalized Software Deduction		(603,514)		-	603,513	(\$0)		\$0	\$0	(\$0)
105	Other Historical Basis Differences		(2,221,394)		-	2,221,394	\$0		\$0	\$0	\$0
106	Federal Benefit of State Taxes	6,841,823		-		(6,841,823)	(\$0)		\$0	\$0	(\$0)
107	...						\$0				
150	Total Unprotected - Property Related:	\$6,841,823	(\$21,443,495)	\$0	\$0	(\$6,841,823)	\$21,443,495	(\$0)	\$0	\$0	(\$0)
200	Cost of Removal - Book Accrual - (Note 3)	56,284,888						\$56,284,888	\$0	\$56,284,888	\$0
250	Total Property Related (= L50+L150+L200)	\$93,385,614	(\$609,648,806)	(\$333,389)	(\$4,896,281)	(\$8,700,966)	\$26,639,079	(\$503,554,749)	\$0	\$84,351,259	(\$587,906,008)
300	Unprotected - Non-Property Related - (Note 4)										
301	Amort of Debt Issuance Cost						\$0		\$0	\$0	\$0
302	Executive Incentive Comp						\$0		\$0	\$0	\$0
303	Bond Discount Amort						\$0		\$0	\$0	\$0
304	Executive Incentive Plan ST						\$0		\$0	\$0	\$0
305	Executive Incentive Plan LT						\$0		\$0	\$0	\$0
306	Ins - Inj/Damages Prov						\$0		\$0	\$0	\$0
307	Accrued Vacation						\$0		\$0	\$0	\$0
308	PBOP 401H Amortization						\$0		\$0	\$0	\$0
309	EMS						\$0		\$0	\$0	\$0
310	Amortization of Debt Expense						\$0		\$0	\$0	\$0
311	Pension & PBOP						\$0		\$0	\$0	\$0
312	Ad Valorem Lien Date Adj						\$0		\$0	\$0	\$0
313	Refunding & Retirement of Debt						\$0		\$0	\$0	\$0
314	Health Care - IBNR						\$0		\$0	\$0	\$0
315	...						\$0				
350	Total Non-Property Related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	Grand Total (= L 250 + L 350)	\$93,385,614	(\$609,648,806)	(\$333,389)	(\$4,896,281)	(\$8,700,966)	\$26,639,079	(\$503,554,749)	\$0	\$84,351,259	(\$587,906,008)
500	Total Net Amounts		(\$516,263,192)				\$17,938,113				(\$503,554,749)
600	Tax Gross-Up Percent (CTR/(1-CTR))									38.857%	38.857%
601	Tax Gross-Up Amt (Line 400 x Line 600)									\$32,776,588	(\$228,444,168)

Notes:

- 1) Method/Life and Federal NOL are amortized into rates under average rate assumption method over remaining book life, and SGA is amortized over remaining book life under straight-line method.
- 2) Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period: 4
Beginning Year: 2018
- 3) Amortization subject to pending SCE private letter ruling request and/or IRS guidance developed from IRS Notice 2019-33.
Amortization Period:
Beginning Year:
- 4) Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period: 1
Beginning Year: 2018
- 5) Add additional lines if necessary to support amounts (at Lines 6, 107, and 315, or more if necessary).

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet -- Tax Rate Change

Prior Year: **2021**
New Tax Rate? **No**
New Rate:

Line	(Col 1)	(Col 2)	(Col 3) Note 1	(Col 4) Note 1	(Col 5)	(Col 6)	(Col 7)	(Col 8)
	New Tax Rate Adjustment Calculation							
	FERC Acct	SCE Records	SCE Records	(C3)xNew Rate	= (C4) - (C5)	9-ADIT-2 (C8)	= (C6) - (C7)	
	Accumulated Book-to-Tax Adjustments	ADIT, (Excess) ADIT and Deficient ADIT at Prior Tax Rate	ADIT Balance at New Tax Rate	Net (Excess) Deficient ADIT at New Tax Rate	Net (Excess) Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate to FERC Acct. 254/182.3		
1	Protected - Property Related							
2	Method/Life	282			\$0	\$0	\$0	\$0
3	CPI	282			\$0	\$0	\$0	\$0
4	FERC S Georgia - Norm	282			\$0	\$0	\$0	\$0
5	Federal NOL	190			\$0	\$0	\$0	\$0
6	...							
50			\$0	\$0	\$0	\$0	\$0	\$0
100	Unprotected - Property Related							
101	Mixed Service Costs	282			\$0	\$0	\$0	\$0
102	AFUDC Debt	282			\$0	\$0	\$0	\$0
103	Tax Repair Deduction	282			\$0	\$0	\$0	\$0
104	Capitalized Software Deduction	282			\$0	\$0	\$0	\$0
105	Other Historical Basis Differences	282			\$0	\$0	\$0	\$0
106	Federal Benefit of State Taxes	190			\$0	\$0	\$0	\$0
107	...							
150			\$0	\$0	\$0	\$0	\$0	\$0
200	Cost of Removal - Book Accrual	282			\$0	\$0	\$0	\$0
250	Total Property Related (= L50 + L150 + L200)		\$0	\$0	\$0	\$0	\$0	\$0
300	Unprotected - Non-Property Related							
301	Amort of Debt Issuance Cost	190			\$0	\$0	\$0	\$0
302	Executive Incentive Comp	190			\$0	\$0	\$0	\$0
303	Bond Discount Amort	190			\$0	\$0	\$0	\$0
304	Executive Incentive Plan ST	190			\$0	\$0	\$0	\$0
305	Executive Incentive Plan LT	190			\$0	\$0	\$0	\$0
306	Ins - Inj/Damages Prov	190			\$0	\$0	\$0	\$0
307	Accrued Vacation	190			\$0	\$0	\$0	\$0
308	PBOP 401H Amortization	190			\$0	\$0	\$0	\$0
309	EMS	190			\$0	\$0	\$0	\$0
310	Amortization of Debt Expense	190			\$0	\$0	\$0	\$0
311	Pension & PBOP	190			\$0	\$0	\$0	\$0
312	Ad Valorem Lien Date Adj	283			\$0	\$0	\$0	\$0
313	Refunding & Retirement of Debt	283			\$0	\$0	\$0	\$0
314	Health Care - IBNR	283			\$0	\$0	\$0	\$0
315	...							
350	Total Non-Property Related		\$0	\$0	\$0	\$0	\$0	\$0
400	Grand Total (= L 250 + L 350)		\$0	\$0	\$0	\$0	\$0	\$0

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No)

Prior Year CWIP and Forecast Period Incremental CWIP by Project

Prior Year CWIP is the amount of Construction Work In Progress for projects that have received Commission approval to include CWIP in Rate Base.

1) Prior Year CWIP, Total and by Project

Workpaper: WP Schedule 10

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6			
		= Sum of all columns								
Line	Month	Year	Monthly	Devers to		South of	West of	Red Bluff	Col 13	
			Total CWIP	Tehachapi	Colorado River	Kramer	Devers			
1	December	2020	\$974,174,702	\$160,227	\$0	\$5,772,573	\$650,835,317	\$0		
2	January	2021	\$979,339,676	\$172,055	\$0	\$5,804,649	\$648,626,886	\$0		
3	February	2021	\$994,562,113	\$399,231	\$0	\$5,826,630	\$655,989,195	\$0		
4	March	2021	\$1,009,312,818	\$790,245	\$0	\$5,842,228	\$658,393,178	\$0		
5	April	2021	\$1,028,225,531	\$1,565,159	\$0	\$5,871,055	\$664,569,402	\$0		
6	May	2021	\$382,373,172	\$2,010,756	\$0	\$5,888,273	\$7,623,375	\$0		
7	June	2021	\$394,833,882	\$2,580,400	\$0	\$5,903,287	\$7,627,118	\$0		
8	July	2021	\$405,480,698	\$3,058,278	\$0	\$5,945,432	\$7,699,225	\$0		
9	August	2021	\$417,167,934	\$3,334,105	\$0	\$5,995,312	\$9,884,339	\$0		
10	September	2021	\$430,692,592	\$3,517,731	\$0	\$6,025,117	\$9,887,649	\$0		
11	October	2021	\$442,312,913	\$3,769,907	\$0	\$5,925,995	\$10,085,140	\$0		
12	November	2021	\$444,224,701	\$3,975,889	\$0	\$5,973,515	\$10,096,970	\$0		
13	December	2021	\$457,540,029	\$4,598,500	\$0	\$6,065,999	\$371,163	\$0		
14	13 Month Averages:		\$643,095,443	\$2,302,499	\$0	\$5,910,774	\$257,052,997	\$0		
Line	Month	Year	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	
			Whirlwind Substation Expansion	Colorado River Substation Expansion	Mesa	Alberhill	ELM Series Caps	Riverside		
15	December	2020	\$0	\$5,327,832	\$130,044,184	\$23,818,399	\$134,608,216	\$23,607,954		
16	January	2021	\$0	\$5,915,453	\$133,186,404	\$23,888,634	\$137,644,195	\$24,101,400		
17	February	2021	\$0	\$6,387,947	\$136,403,077	\$23,978,779	\$141,126,389	\$24,450,865		
18	March	2021	\$0	\$7,247,320	\$144,437,587	\$24,034,308	\$143,839,625	\$24,728,327		
19	April	2021	\$0	\$9,297,796	\$150,772,625	\$24,180,145	\$146,694,897	\$25,274,451		
20	May	2021	\$0	\$11,124,172	\$155,672,653	\$24,280,343	\$150,065,488	\$25,708,112		
21	June	2021	\$0	\$14,228,768	\$160,094,691	\$24,358,424	\$153,813,251	\$26,227,942		
22	July	2021	\$0	\$16,296,268	\$165,282,703	\$24,434,863	\$156,012,268	\$26,751,661		
23	August	2021	\$0	\$18,611,885	\$167,396,390	\$24,569,756	\$159,970,844	\$27,405,304		
24	September	2021	\$0	\$19,917,461	\$176,850,066	\$24,661,473	\$161,982,582	\$27,850,513		
25	October	2021	\$0	\$22,054,684	\$181,917,287	\$24,742,987	\$165,178,804	\$28,638,108		
26	November	2021	\$0	\$0	\$190,077,284	\$24,897,970	\$179,601,428	\$29,601,645		
27	December	2021	\$0	\$0	\$201,436,017	\$25,314,115	\$189,682,924	\$30,071,311		
28	13 Month Averages:		\$0	\$10,493,045	\$161,043,921	\$24,396,938	\$155,401,608	\$26,493,661	---	

2) Total Forecast Period CWIP Expenditures (see Note 1)

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			See Note 2	See Note 2	See Note 2	See Note 2 Unloaded	See Note 2	See Note 2	See Note 2	See Note 2
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
29	December	2021	---	---	---	---	---	---	\$457,540,029	---
30	January	2022	\$4,392,978	\$329,473	\$4,722,451	\$8,955,859	\$8,182,276	\$58,019	\$453,248,603	-\$4,291,426
31	February	2022	\$11,180,016	\$838,501	\$12,018,518	\$866,694	\$0	\$65,002	\$464,335,424	\$6,795,395
32	March	2022	\$6,281,803	\$471,135	\$6,752,938	\$745,468	\$0	\$55,910	\$470,286,983	\$12,746,955
33	April	2022	\$7,891,663	\$591,875	\$8,483,538	\$570,141	\$0	\$42,761	\$478,157,619	\$20,617,591
34	May	2022	\$8,125,775	\$609,433	\$8,735,209	\$898,251	\$483,115	\$31,135	\$485,963,442	\$28,423,413
35	June	2022	\$13,474,737	\$1,010,605	\$14,485,342	\$100,471,264	\$92,093,011	\$628,369	\$399,349,151	-\$58,190,878
36	July	2022	\$13,287,642	\$996,573	\$14,284,215	\$2,083,296	\$215,268	\$140,102	\$411,409,967	-\$46,130,062
37	August	2022	\$20,919,527	\$1,568,965	\$22,488,492	\$1,349,216	\$0	\$101,191	\$432,448,051	-\$25,091,977
38	September	2022	\$25,541,676	\$1,915,626	\$27,457,302	\$2,389,201	\$1,056,271	\$99,970	\$457,416,183	-\$123,845
39	October	2022	\$13,112,894	\$983,467	\$14,096,362	\$790,000	\$0	\$59,250	\$470,663,295	\$13,123,266
40	November	2022	\$12,982,422	\$973,682	\$13,956,103	\$983,000	\$0	\$73,725	\$483,562,673	\$26,022,645
41	December	2022	\$21,149,496	\$1,586,212	\$22,735,708	\$282,942,824	\$194,263,291	\$6,650,965	\$216,704,592	-\$240,835,436
42	January	2023	\$7,869,481	\$590,211	\$8,459,692	\$470,000	\$0	\$35,250	\$224,659,034	-\$232,880,994
43	February	2023	\$8,442,081	\$633,156	\$9,075,237	\$570,000	\$0	\$42,750	\$233,121,521	-\$224,418,507
44	March	2023	\$8,752,081	\$656,406	\$9,408,487	\$51,236,676	\$6,189,636	\$3,378,528	\$187,914,805	-\$269,625,224
45	April	2023	\$8,892,081	\$666,906	\$9,558,987	\$5,730,570	\$0	\$429,793	\$191,313,429	-\$266,226,599
46	May	2023	\$9,054,081	\$679,056	\$9,733,137	\$5,812,570	\$0	\$435,943	\$194,798,054	-\$262,741,975
47	June	2023	\$9,576,081	\$718,206	\$10,294,287	\$120,235,066	\$94,439,496	\$1,934,668	\$82,922,607	-\$374,617,422
48	July	2023	\$9,616,081	\$721,206	\$10,337,287	\$20,654,315	\$13,449,745	\$540,343	\$72,065,236	-\$385,474,792
49	August	2023	\$9,306,081	\$697,956	\$10,004,037	\$8,870,703	\$1,071,880	\$584,912	\$72,613,659	-\$384,926,369
50	September	2023	\$8,828,081	\$662,106	\$9,490,187	\$6,416,570	\$0	\$481,243	\$75,206,034	-\$382,333,995
51	October	2023	\$34,278,081	\$2,570,856	\$36,848,937	\$31,866,570	\$0	\$2,389,993	\$77,798,408	-\$379,741,621
52	November	2023	\$34,134,135	\$2,560,060	\$36,694,195	\$31,740,570	\$0	\$2,380,543	\$80,371,490	-\$377,168,538
53	December	2023	\$43,918,190	\$3,293,864	\$47,212,054	\$26,179,875	\$0	\$1,963,491	\$99,440,179	-\$358,099,850
54	13-Month Averages:									
										-\$318,391,640

3) Forecast Period CWIP Expenditures by Project (see Note 1)

Workpaper: WP Schedules 10 & 16

3a) Project: Tehachapi			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
55	December	2021	---	---	---	---	---	---	\$4,598,500	---
56	January	2022	\$21,144	\$1,586	\$22,730	\$852	\$0	\$64	\$4,620,313	\$21,814
57	February	2022	\$133,606	\$10,020	\$143,626	\$6,883	\$0	\$516	\$4,756,541	\$158,041
58	March	2022	\$176,248	\$13,219	\$189,467	\$5,690	\$0	\$427	\$4,939,890	\$341,391
59	April	2022	\$310,000	\$23,250	\$333,250	\$0	\$0	\$0	\$5,273,140	\$674,641
60	May	2022	\$340,000	\$25,500	\$365,500	\$0	\$0	\$0	\$5,638,640	\$1,040,141
61	June	2022	\$360,000	\$27,000	\$387,000	\$163,522	\$163,271	\$19	\$5,862,099	\$1,263,600
62	July	2022	\$426,891	\$32,017	\$458,908	\$0	\$0	\$0	\$6,321,007	\$1,722,507
63	August	2022	\$380,000	\$28,500	\$408,500	\$0	\$0	\$0	\$6,729,507	\$2,131,007
64	September	2022	\$449,741	\$33,731	\$483,472	\$0	\$0	\$0	\$7,212,979	\$2,614,479
65	October	2022	\$446,465	\$33,485	\$479,950	\$0	\$0	\$0	\$7,692,928	\$3,094,429
66	November	2022	\$426,868	\$32,015	\$458,883	\$0	\$0	\$0	\$8,151,812	\$3,553,312
67	December	2022	\$532,713	\$39,953	\$572,666	\$304,384	\$104,384	\$15,000	\$8,405,094	\$3,806,594
68	January	2023	\$5,000	\$375	\$5,375	\$0	\$0	\$0	\$8,410,469	\$3,811,969
69	February	2023	\$168,000	\$12,600	\$180,600	\$0	\$0	\$0	\$8,591,069	\$3,992,569
70	March	2023	\$328,000	\$24,600	\$352,600	\$0	\$0	\$0	\$8,943,669	\$4,345,169
71	April	2023	\$328,000	\$24,600	\$352,600	\$0	\$0	\$0	\$9,296,269	\$4,697,769
72	May	2023	\$328,000	\$24,600	\$352,600	\$0	\$0	\$0	\$9,648,869	\$5,050,369
73	June	2023	\$328,000	\$24,600	\$352,600	\$0	\$0	\$0	\$10,001,469	\$5,402,969
74	July	2023	\$328,000	\$24,600	\$352,600	\$0	\$0	\$0	\$10,354,069	\$5,755,569
75	August	2023	\$328,000	\$24,600	\$352,600	\$0	\$0	\$0	\$10,706,669	\$6,108,169
76	September	2023	\$328,000	\$24,600	\$352,600	\$0	\$0	\$0	\$11,059,269	\$6,460,769
77	October	2023	\$328,000	\$24,600	\$352,600	\$0	\$0	\$0	\$11,411,869	\$6,813,369
78	November	2023	\$310,054	\$23,254	\$333,308	\$0	\$0	\$0	\$11,745,177	\$7,146,677
79	December	2023	\$522,406	\$39,180	\$561,586	\$0	\$0	\$0	\$12,306,763	\$7,708,264
80	13-Month Averages:									
										\$5,469,248

3b) Project: **Devers to Colorado River**

		<u>Col 1</u>	<u>Col 2</u> = C1 *	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u> = (C4 - C5) *	<u>Col 7</u> = Prior Month C7 + C3 - C4 - C6	<u>Col 8</u> = C7 - Dec Prior Year C7	
		16-Pint Add Line 74		= C1 + C2			16-Pint Add Line 74			
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	2021	---	---	---	---	---	---	\$0	---
82	January	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	February	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	March	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	April	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	May	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	June	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	July	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	August	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	September	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91	October	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	November	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	December	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	January	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	February	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	March	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	April	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	May	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	June	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	August	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	December	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	13-Month Averages:									
										\$0

3c) Project: **South of Kramer**

		<u>Col 1</u>	<u>Col 2</u> = C1 *	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u> = (C4 - C5) *	<u>Col 7</u> = Prior Month C7 + C3 - C4 - C6	<u>Col 8</u> = C7 - Dec Prior Year C7	
		16-Pint Add Line 74		= C1 + C2			16-Pint Add Line 74			
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
107	December	2021	---	---	---	---	---	---	\$6,065,999	---
108	January	2022	\$25,198	\$1,890	\$27,088	\$0	\$0	\$0	\$6,093,087	\$27,088
109	February	2022	\$18,344	\$1,376	\$19,720	\$0	\$0	\$0	\$6,112,807	\$46,808
110	March	2022	\$21,613	\$1,621	\$23,234	\$0	\$0	\$0	\$6,136,041	\$70,042
111	April	2022	\$78,500	\$5,888	\$84,388	\$0	\$0	\$0	\$6,220,428	\$154,429
112	May	2022	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$6,306,428	\$240,429
113	June	2022	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$6,392,428	\$326,429
114	July	2022	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$6,478,428	\$412,429
115	August	2022	\$81,656	\$6,124	\$87,780	\$0	\$0	\$0	\$6,566,208	\$500,209
116	September	2022	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$6,673,708	\$607,709
117	October	2022	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$6,781,208	\$715,209
118	November	2022	\$159,887	\$11,992	\$171,879	\$0	\$0	\$0	\$6,953,087	\$887,088
119	December	2022	\$162,802	\$12,210	\$175,012	\$0	\$0	\$0	\$7,128,099	\$1,062,100
120	January	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
121	February	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
122	March	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
123	April	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
124	May	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
125	June	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
126	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
127	August	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
128	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
129	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
130	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$7,128,099	\$1,062,100
131	December	2023	\$15,080,000	\$1,131,000	\$16,211,000	\$0	\$0	\$0	\$23,339,099	\$17,273,100
132	13-Month Averages:									
										\$2,309,100

3d) Project:

West of Devers

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
		= C1 *	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
		16-Plnt Add Line 74		= C1 + C2			16-Plnt Add Line 74		+ C3 - C4 - C6	
					Unloaded					
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
133	December	2021	---	---	---	---	---	---	\$371,163	---
134	January	2022	\$281,457	\$21,109	\$302,566	\$277,421	\$0	\$20,807	\$375,502	\$4,339
135	February	2022	\$583,657	\$43,774	\$627,431	\$471,760	\$0	\$35,382	\$495,791	\$124,628
136	March	2022	\$551,035	\$41,328	\$592,363	\$489,450	\$0	\$36,709	\$561,995	\$190,832
137	April	2022	\$343,623	\$25,772	\$369,395	\$321,141	\$0	\$24,086	\$586,163	\$215,000
138	May	2022	\$321,141	\$24,086	\$345,227	\$321,141	\$0	\$24,086	\$586,163	\$215,000
139	June	2022	\$217,501	\$16,313	\$233,814	\$217,501	\$0	\$16,313	\$586,163	\$215,000
140	July	2022	\$175,216	\$13,141	\$188,357	\$175,216	\$0	\$13,141	\$586,163	\$215,000
141	August	2022	\$175,216	\$13,141	\$188,357	\$175,216	\$0	\$13,141	\$586,163	\$215,000
142	September	2022	\$6,488,000	\$486,600	\$6,974,600	\$188,000	\$0	\$14,100	\$7,358,663	\$6,987,500
143	October	2022	\$150,000	\$11,250	\$161,250	\$150,000	\$0	\$11,250	\$7,358,663	\$6,987,500
144	November	2022	\$125,000	\$9,375	\$134,375	\$125,000	\$0	\$9,375	\$7,358,663	\$6,987,500
145	December	2022	\$217,496	\$16,312	\$233,808	\$7,088,659	\$371,163	\$503,812	\$0	-\$371,163
146	January	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
147	February	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
148	March	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
149	April	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
150	May	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
151	June	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
152	July	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
153	August	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
154	September	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
155	October	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
156	November	2023	\$250,000	\$18,750	\$268,750	\$250,000	\$0	\$18,750	\$0	-\$371,163
157	December	2023	\$124,041	\$9,303	\$133,344	\$124,041	\$0	\$9,303	\$0	-\$371,163
158	13-Month Averages:									-\$371,163

3e) Project:

Red Bluff

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
		= C1 *	= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
		16-Plnt Add Line 74		= C1 + C2			16-Plnt Add Line 74		+ C3 - C4 - C6	
					Unloaded					
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
159	December	2021	---	---	---	---	---	---	\$0	---
160	January	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	February	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	March	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	April	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	May	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	June	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	July	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167	August	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	September	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	October	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	November	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	December	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	January	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	February	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	March	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	April	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	May	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177	June	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	August	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	December	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
184	13-Month Averages:									\$0

3f) Project: Whirlwind Substation Expansion

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
		16-Plnt Add Line 74		= C1 + C2			16-Plnt Add Line 74		+ C3 - C4 - C6	
					Unload					
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
185	December	2021	---	---	---	---	---	---	\$0	---
186	January	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
187	February	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	March	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189	April	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	May	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
191	June	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	July	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193	August	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194	September	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
195	October	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
196	November	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
197	December	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	January	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
199	February	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	March	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
201	April	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	May	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203	June	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205	August	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
209	December	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	13-Month Averages:									
										\$0

3g) Project: Colorado River Substation Expansion

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			= C1 *				= (C4 - C5) *	= Prior Month C7	= C7 -	
		16-Plnt Add Line 74		= C1 + C2			16-Plnt Add Line 74		+ C3 - C4 - C6	
					Unloaded					
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
211	December	2021	---	---	---	---	---	---	\$0	---
212	January	2022	\$480,211	\$36,016	\$516,227	\$480,211	\$0	\$36,016	\$0	\$0
213	February	2022	\$174,463	\$13,085	\$187,548	\$174,463	\$0	\$13,085	\$0	\$0
214	March	2022	\$197,056	\$14,779	\$211,835	\$197,056	\$0	\$14,779	\$0	\$0
215	April	2022	\$185,000	\$13,875	\$198,875	\$185,000	\$0	\$13,875	\$0	\$0
216	May	2022	\$13,270	\$995	\$14,265	\$13,270	\$0	\$995	\$0	\$0
217	June	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
218	July	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
219	August	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	September	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
221	October	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
222	November	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
223	December	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
224	January	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225	February	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226	March	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
227	April	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
228	May	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
229	June	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
231	August	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
232	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235	December	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236	13-Month Averages:									
										\$0

3h) Project:

Mesa

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *	= C1 *	= C1 + C2			= (C4 - C5) *	= Prior Month C7	= C7 -
			16-Pint Add Line 74					16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
237	December	2021	---	---	---	---	---	---	\$201,436,017	---
238	January	2022	\$5,385,862	\$403,940	\$5,789,801	\$464	\$0	\$35	\$207,225,319	\$5,789,303
239	February	2022	\$2,030,909	\$152,318	\$2,183,227	\$251	\$0	\$19	\$209,408,277	\$7,972,260
240	March	2022	\$2,344,984	\$175,874	\$2,520,858	\$3,012	\$0	\$226	\$211,925,897	\$10,489,880
241	April	2022	\$4,026,108	\$301,958	\$4,328,066	\$0	\$0	\$0	\$216,253,963	\$14,817,946
242	May	2022	\$3,320,870	\$249,065	\$3,569,935	\$499,840	\$483,115	\$1,254	\$219,322,803	\$17,886,787
243	June	2022	\$3,372,745	\$252,956	\$3,625,701	\$5,977,367	\$5,924,858	\$3,938	\$216,967,199	\$15,531,183
244	July	2022	\$3,643,601	\$273,270	\$3,916,871	\$263,080	\$215,268	\$3,586	\$220,617,404	\$19,181,388
245	August	2022	\$3,089,763	\$231,732	\$3,321,495	\$0	\$0	\$0	\$223,938,899	\$22,502,883
246	September	2022	\$1,566,502	\$117,488	\$1,683,990	\$0	\$0	\$0	\$225,622,889	\$24,186,872
247	October	2022	\$604,496	\$45,337	\$649,833	\$0	\$0	\$0	\$226,272,722	\$24,836,706
248	November	2022	\$604,496	\$45,337	\$649,833	\$0	\$0	\$0	\$226,922,555	\$25,486,539
249	December	2022	\$2,011,419	\$150,856	\$2,162,275	\$224,717,624	\$193,740,896	\$2,323,255	\$2,043,951	-\$199,392,065
250	January	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$2,043,951	-\$199,392,065
251	February	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$2,043,951	-\$199,392,065
252	March	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$2,043,951	-\$199,392,065
253	April	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$2,043,951	-\$199,392,065
254	May	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$2,043,951	-\$199,392,065
255	June	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$2,043,951	-\$199,392,065
256	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$2,043,951	-\$199,392,065
257	August	2023	\$0	\$0	\$0	\$1,976,133	\$1,071,880	\$67,819	\$0	-\$201,436,017
258	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$201,436,017
259	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$201,436,017
260	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$201,436,017
261	December	2023	\$791,264	\$59,345	\$850,609	\$791,264	\$0	\$59,345	\$0	-\$201,436,017
262	13-Month Averages:									-\$200,178,200

3i) Project:

Alberhill

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *	= C1 *	= C1 + C2			= (C4 - C5) *	= Prior Month C7	= C7 -
			16-Pint Add Line 74					16-Pint Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
263	December	2021	---	---	---	---	---	---	\$25,314,115	---
264	January	2022	-\$110,278	-\$8,271	-\$118,549	\$0	\$0	\$0	\$25,195,566	-\$118,549
265	February	2022	\$107,340	\$8,051	\$115,391	\$0	\$0	\$0	\$25,310,957	-\$3,158
266	March	2022	\$84,997	\$6,375	\$91,372	\$0	\$0	\$0	\$25,402,329	\$88,213
267	April	2022	\$62,880	\$4,716	\$67,596	\$0	\$0	\$0	\$25,469,925	\$155,809
268	May	2022	\$62,880	\$4,716	\$67,596	\$0	\$0	\$0	\$25,537,521	\$223,405
269	June	2022	\$62,880	\$4,716	\$67,596	\$0	\$0	\$0	\$25,605,117	\$291,001
270	July	2022	\$62,880	\$4,716	\$67,596	\$0	\$0	\$0	\$25,672,713	\$358,597
271	August	2022	\$67,325	\$5,049	\$72,374	\$0	\$0	\$0	\$25,745,087	\$430,972
272	September	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,820,194	\$506,078
273	October	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,895,300	\$581,185
274	November	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,970,407	\$656,291
275	December	2022	\$227,594	\$17,070	\$244,664	\$45,538	\$45,538	\$0	\$26,169,532	\$855,417
276	January	2023	-\$104,800	-\$7,860	-\$112,660	\$0	\$0	\$0	\$26,056,872	\$742,757
277	February	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$26,169,532	\$855,417
278	March	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$26,282,192	\$968,077
279	April	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$26,394,852	\$1,080,737
280	May	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$26,507,512	\$1,193,397
281	June	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$26,620,172	\$1,306,057
282	July	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$26,732,832	\$1,418,717
283	August	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$26,845,492	\$1,531,377
284	September	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$26,958,152	\$1,644,037
285	October	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$27,070,812	\$1,756,697
286	November	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$27,183,472	\$1,869,357
287	December	2023	\$157,200	\$11,790	\$168,990	\$0	\$0	\$0	\$27,352,462	\$2,038,347
288	13-Month Averages:									\$1,327,722

3j) Project: **ELM Series Caps**
 Col 1 Col 2
 = C1 *
 16-Pint Add Line 74

Col 3 Col 4 Col 5 Col 6 Col 7 Col 8
 = C1 + C2 = (C4 - C5) * = Prior Month C7 = C7 -
 16-Pint Add Line 74 + C3 - C4 - C6 Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	2021	---	---	---	---	---	---	\$189,682,924	---
290	January	2022	-\$1,966,699	-\$147,502	-\$2,114,201	\$8,196,911	\$8,182,276	\$1,098	\$179,370,714	-\$10,312,210
291	February	2022	\$7,815,737	\$586,180	\$8,401,917	\$213,337	\$0	\$16,000	\$187,543,294	-\$2,139,630
292	March	2022	\$2,583,092	\$193,732	\$2,776,824	\$50,260	\$0	\$3,770	\$190,266,088	\$583,165
293	April	2022	\$2,439,000	\$182,925	\$2,621,925	\$64,000	\$0	\$4,800	\$192,819,213	\$3,136,290
294	May	2022	\$2,907,000	\$218,025	\$3,125,025	\$64,000	\$0	\$4,800	\$195,875,438	\$6,192,515
295	June	2022	\$2,809,000	\$210,675	\$3,019,675	\$94,112,874	\$86,004,882	\$608,099	\$104,174,140	-\$85,508,784
296	July	2022	\$2,369,000	\$177,675	\$2,546,675	\$1,645,000	\$0	\$123,375	\$104,952,440	-\$84,730,484
297	August	2022	\$2,114,000	\$158,550	\$2,272,550	\$1,174,000	\$0	\$88,050	\$105,962,940	-\$83,719,984
298	September	2022	\$1,856,000	\$139,200	\$1,995,200	\$2,201,201	\$1,056,271	\$85,870	\$105,671,070	-\$84,011,854
299	October	2022	\$1,134,000	\$85,050	\$1,219,050	\$640,000	\$0	\$48,000	\$106,202,120	-\$83,480,804
300	November	2022	\$1,614,740	\$121,106	\$1,735,846	\$858,000	\$0	\$64,350	\$107,015,616	-\$82,667,308
301	December	2022	\$7,474,130	\$560,560	\$8,034,690	\$3,941,846	\$0	\$295,638	\$110,812,821	-\$78,870,103
302	January	2023	\$730,000	\$54,750	\$784,750	\$220,000	\$0	\$16,500	\$111,361,071	-\$78,321,853
303	February	2023	\$930,000	\$69,750	\$999,750	\$320,000	\$0	\$24,000	\$112,016,821	-\$77,666,103
304	March	2023	\$1,080,000	\$81,000	\$1,161,000	\$380,000	\$0	\$28,500	\$112,769,321	-\$76,913,603
305	April	2023	\$1,220,000	\$91,500	\$1,311,500	\$470,000	\$0	\$35,250	\$113,575,571	-\$76,107,353
306	May	2023	\$1,382,000	\$103,650	\$1,485,650	\$552,000	\$0	\$41,400	\$114,467,821	-\$75,215,103
307	June	2023	\$1,904,000	\$142,800	\$2,046,800	\$114,974,496	\$94,439,496	\$1,540,125	\$0	-\$189,682,924
308	July	2023	\$1,944,000	\$145,800	\$2,089,800	\$1,944,000	\$0	\$145,800	\$0	-\$189,682,924
309	August	2023	\$1,634,000	\$122,550	\$1,756,550	\$1,634,000	\$0	\$122,550	\$0	-\$189,682,924
310	September	2023	\$1,156,000	\$86,700	\$1,242,700	\$1,156,000	\$0	\$86,700	\$0	-\$189,682,924
311	October	2023	\$606,000	\$45,450	\$651,450	\$606,000	\$0	\$45,450	\$0	-\$189,682,924
312	November	2023	\$480,000	\$36,000	\$516,000	\$480,000	\$0	\$36,000	\$0	-\$189,682,924
313	December	2023	\$254,000	\$19,050	\$273,050	\$254,000	\$0	\$19,050	\$0	-\$189,682,924
314	13-Month Averages:									
										-\$137,759,584

3k) Project: **Riverside**
 Col 1 Col 2
 = C1 *
 16-Pint Add Line 74

Col 3 Col 4 Col 5 Col 6 Col 7 Col 8
 = C1 + C2 = (C4 - C5) * = Prior Month C7 = C7 -
 16-Pint Add Line 74 + C3 - C4 - C6 Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
315	December	2021	---	---	---	---	---	---	\$30,071,311	---
316	January	2022	\$276,084	\$20,706	\$296,790	\$0	\$0	\$0	\$30,368,101	\$296,790
317	February	2022	\$315,960	\$23,697	\$339,657	\$0	\$0	\$0	\$30,707,757	\$636,447
318	March	2022	\$322,777	\$24,208	\$346,986	\$0	\$0	\$0	\$31,054,743	\$983,432
319	April	2022	\$446,552	\$33,491	\$480,043	\$0	\$0	\$0	\$31,534,787	\$1,463,476
320	May	2022	\$1,080,614	\$81,046	\$1,161,660	\$0	\$0	\$0	\$32,696,447	\$2,625,136
321	June	2022	\$6,572,611	\$492,946	\$7,065,557	\$0	\$0	\$0	\$39,762,004	\$9,690,693
322	July	2022	\$6,530,054	\$489,754	\$7,019,808	\$0	\$0	\$0	\$46,781,811	\$16,710,500
323	August	2022	\$15,011,567	\$1,125,868	\$16,137,435	\$0	\$0	\$0	\$62,919,246	\$32,847,935
324	September	2022	\$15,011,567	\$1,125,868	\$16,137,435	\$0	\$0	\$0	\$79,056,680	\$48,985,369
325	October	2022	\$10,608,067	\$795,605	\$11,403,672	\$0	\$0	\$0	\$90,460,352	\$60,389,041
326	November	2022	\$9,981,564	\$748,617	\$10,730,181	\$0	\$0	\$0	\$101,190,534	\$71,119,223
327	December	2022	\$10,523,342	\$789,251	\$11,312,593	\$46,844,772	\$1,310	\$3,513,260	\$62,145,094	\$32,073,784
328	January	2023	\$6,989,281	\$524,196	\$7,513,477	\$0	\$0	\$0	\$69,658,572	\$39,587,261
329	February	2023	\$6,989,281	\$524,196	\$7,513,477	\$0	\$0	\$0	\$77,172,049	\$47,100,738
330	March	2023	\$6,989,281	\$524,196	\$7,513,477	\$50,606,676	\$6,189,636	\$3,331,278	\$30,747,572	\$676,261
331	April	2023	\$6,989,281	\$524,196	\$7,513,477	\$5,010,570	\$0	\$375,793	\$32,874,686	\$2,803,376
332	May	2023	\$6,989,281	\$524,196	\$7,513,477	\$5,010,570	\$0	\$375,793	\$35,001,801	\$4,930,490
333	June	2023	\$6,989,281	\$524,196	\$7,513,477	\$5,010,570	\$0	\$375,793	\$37,128,915	\$7,057,604
334	July	2023	\$6,989,281	\$524,196	\$7,513,477	\$18,460,315	\$13,449,745	\$375,793	\$25,806,285	-\$4,265,026
335	August	2023	\$6,989,281	\$524,196	\$7,513,477	\$5,010,570	\$0	\$375,793	\$27,933,399	-\$2,137,912
336	September	2023	\$6,989,281	\$524,196	\$7,513,477	\$5,010,570	\$0	\$375,793	\$30,060,513	-\$10,798
337	October	2023	\$32,989,281	\$2,474,196	\$35,463,477	\$31,010,570	\$0	\$2,325,793	\$32,187,628	\$2,116,317
338	November	2023	\$32,989,281	\$2,474,196	\$35,463,477	\$31,010,570	\$0	\$2,325,793	\$34,314,742	\$4,243,431
339	December	2023	\$26,989,279	\$2,024,196	\$29,013,475	\$25,010,570	\$0	\$1,875,793	\$36,441,854	\$6,370,543
340	13-Month Averages:									
										\$10,811,236

3l) Project: **add additional projects below this line (See Instruction 3)**

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
341	December	2021	---	---	---	---	---	---	---	\$0
342	January	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
343	February	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
344	March	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
345	April	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
346	May	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
347	June	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
348	July	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
349	August	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
350	September	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
351	October	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
352	November	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
353	December	2022	---	\$0	\$0	---	---	\$0	\$0	\$0
354	January	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
355	February	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
356	March	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
357	April	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
358	May	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
359	June	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
360	July	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
361	August	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
362	September	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
363	October	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
364	November	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
365	December	2023	---	\$0	\$0	---	---	\$0	\$0	\$0
366	13-Month Averages:									\$0

Notes:

- Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- Sum of project specific values from lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339, ...

Instructions:

- Enter recorded amounts of CWIP during Prior Year on Lines 1-13, 15-27 (including December of year previous to Prior Year).
- Enter forecast project specific values on lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339 ...
- If Commission approval is granted to include CWIP in Rate Base for additional projects, include additional tables for each of those additional projects.

TRANSMISSION PLANT HELD FOR FUTURE USE

Inputs are shaded yellow

Transmission Plant Held for Future Use shall be amounts of Electric Plant Held for Future Use (account 105) intended to be placed under the Operational Control of the ISO, plus an allocated amount of any General Electric Plant Held for Future Use, with the allocation factor being the Transmission Wages and Salaries AF.

<u>Line</u>		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
1	Total Electric PHFU	\$30,786,584	\$21,304,971	FF1 page 214.47d

Plant intended to be placed under the Operational Control of the ISO:

	<u>Col 1</u>	<u>Col 2</u> Type	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
	<u>Description</u>	<u>of Plant</u>	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
2a	Alberhill	Substation	\$9,942,155	\$6,392,187	SCE records
2b					
2c					
2d					
2e					
2f					
2g					
2h					
...					
3	Total:		\$9,942,155	\$6,392,187	Sum of above lines

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
4	General Plant Held for Future Use	\$0	\$0	FF1 page 214
4a	Enter FF1 Page 214 Line reference here when Line 4 is a non-zero amount:			N/A
5	Wages and Salaries AF:	6.217%	6.217%	27-Allocators, L 9
6	Portion for Transmission PHFU:	\$0	\$0	L 4 * L 5

All other Electric Plant Held for Future Use not intended to be placed under the Operational Control of the ISO:

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
7		\$20,844,429	\$14,912,784	Note 1
8	Transmission PHFU:	\$9,942,155	\$6,392,187	L 3 + L 6
9	Average of BOY and EOY Transmission PHFU:	\$8,167,171		Sum of Line 8 / 2

Calculation of Gain or Loss on Transmission Plant Held for Future Use -- Land

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
10	Gain or Loss on Transmission Plant Held for Future Use --- Land		\$0	SCE Records

Instructions:

- 1) For any Electric Plant Held for Future Use intended to be placed under the Operational Control of the ISO, list on lines 2a, 2b, etc. Provide description in Column 1. Note type of plant (land or other) in Column 2. Under "Source" (Column 5), state the line number on FERC Form 1 page 214 from which the amount is derived. BOY amount will be EOY value from previous year FERC Form 1, EOY amount will be in current year FF1.
- 2) For any Electric Plant Held for Future Use classified as General note amount on Line 4.
- 3) Add additional lines 2 i, j, k, etc. as necessary to include additional projects intended to be placed under the Operational Control of the ISO.
- 4) Gains and Losses on Transmission Plant Held for Future Use - Land is treated in accordance with Commission policy. Any gain or loss on non-land portions of Transmission Plant Held for Future Use is not included.

Notes:

- 1) Amount of Line 1 not intended to be placed under the Operational Control of the ISO.

Determination of amount of Abandoned Plant and Abandoned Plant Amortization Expense

Input data is shaded yellow

Initially Abandoned Plant Amortization Expense and Abandoned Plant are both zero.

Upon Commission approval of recovery of abandoned plant costs for a specific project or projects, SCE will complete this worksheet in accordance with that Order.

Orders Providing for Abandoned Plant Cost Recovery:	Project	Commission Order

Abandoned Plant for each project represents the amount of costs that the Order approves for inclusion in Rate Base.

Abandoned Plant Amortization Expense for each project represents the annual amortization of abandoned costs that the Order approves as an annual expense.

Line		Amount for Prior Year	Note:
1	Abandoned Plant Amortization Expense:	\$0	Sum of projects below for PY.
2	Abandoned Plant (BOY):	\$0	Sum of projects below for PY.
3	Abandoned Plant (EOY):	\$0	Sum of projects below for PY.
4	Abandoned Plant (BOY/EOY Average):	\$0	Average of Lines 2 and 3.
5	HV Abandoned Plant (BOY):	\$0	Sum of projects below for PY.

6 First Project: Fill in Name

2nd Project: Fill in Name

Year	EOY Abandoned Plant	EOY HV Abandoned Plant (Note 1)	Abandoned Plant Amort. Expense	EOY Abandoned Plant	EOY HV Abandoned Plant (Note 1)	Abandoned Plant Amort. Expense
	Plant	Plant	Expense	Plant	Plant	Expense
7 2015						
8 2016						
9 2017						
10 2018						
11 2019						
12 2020						
13 2021						
14 2022						
15 2023						
16 2024						
17 2025						
18 ...						

Notes:

1) "EOY HV Abandoned Plant" is amount of "EOY Abandoned Plant" that would have been High Voltage (>= 200 kV).

Instructions:

- 1) Upon Commission approval of recovery of abandoned plant costs for a project:
 - a) Fill in the name the project in order (First Project, Second Project, etc.).
 - b) Fill in the table with annual End of Year ("EOY") Abandoned Plant, EOY HV Abandoned Plant, and Abandoned Plant Amortization Expense amounts in Accordance with the Order. If table can not be filled out completely, fill out at least through the Prior Year at issue.
 - c) Sum project-specific amounts for each project and enter in lines 1, 2, and 3 for the Prior Year at issue. (BOY value is EOY value from previous year)
- 2) Add additional projects if necessary in same format.
- 3) Add additional years past 2025 if necessary.

Calculation of Components of Working Capital

Inputs are shaded yellow

1) Calculation of Materials and Supplies

Workpaper: WP Schedule 13 Working Capital

Materials and Supplies is the amount of total Account 154 Materials and Supplies times the Transmission Wages and Salaries AF

Line	Month	Year	Data Source	Total Materials and Supplies Balances	Notes
1	December	2020	FF1 227.12b	\$402,935,061	Beginning of year ("BOY") amount
2	January	2021	SCE Records	\$410,993,861	
3	February	2021	SCE Records	\$416,466,711	
4	March	2021	SCE Records	\$413,912,572	
5	April	2021	SCE Records	\$409,624,986	
6	May	2021	SCE Records	\$401,047,068	
7	June	2021	SCE Records	\$402,334,436	
8	July	2021	SCE Records	\$406,996,196	
9	August	2021	SCE Records	\$403,339,138	
10	September	2021	SCE Records	\$408,403,518	
11	October	2021	SCE Records	\$404,723,002	
12	November	2021	SCE Records	\$400,261,194	
13	December	2021	FF1 227.12c	\$407,317,077	
14	13-Month Average Value Account 154:			\$406,796,525	(Sum Line 1 to Line 13) / 13
15	Transmission Wages and Salaries AF:			6.2175%	
16	Materials and Supplies		EOY Value:	\$25,324,865	Line 13 * Line 15
17			13-Month Average Value:	\$25,292,500	Line 14 * Line 15

2) Calculation of Prepayments

Prepayments is an allocated portion of Total Prepayments based on the Transmission Wages and Salaries Allocation Factor.

	Month	Year	Data Source	Total Prepayments Balances	Notes	
18	December	2020	Note 1, c	\$280,079,123	See Note 1, c	
19	January	2021	SCE Records	\$247,547,425		
20	February	2021	SCE Records	\$208,006,511		
21	March	2021	SCE Records	\$162,895,983		
22	April	2021	SCE Records	\$214,364,786		
23	May	2021	SCE Records	\$135,009,185		
24	June	2021	SCE Records	\$56,414,249		
25	July	2021	SCE Records	\$334,837,438		
26	August	2021	SCE Records	\$370,063,730		
27	September	2021	SCE Records	\$327,457,883		
28	October	2021	SCE Records	\$295,231,169		
29	November	2021	SCE Records	\$320,588,500		
30	December	2021	Note 1, f	\$254,754,590		See Note 1, f
a) 13-Month Average Calculation						
31	13-Month Average Value:			\$246,711,582		(Sum Line 18 to Line 30) / 13
32	Transmission Wages and Salaries AF:			6.2175%		
33	Prepayments:			\$15,339,248		Line 31 * Line 32
b) EOY calculation						
34	EOY Value:			\$254,754,590		Line 30
35	Transmission Wages and Salaries AF:			6.2175%	27-Allocators, Line 9	
36	Prepayments:			\$15,839,320	Line 34 * Line 35	

Notes:

1) Remove any amounts related to years prior to 2012 on b and e below.

Beginning of Year Amount

		Prepayments Balances	Source
a	FERC Form 1 Acct. 165 Recorded Amount:	\$280,079,123	FF1 111.57d
b	Prior Period Adjustment:	\$0	Note 1
c	BOY Prepayments Amount:	\$280,079,123	a - b

End of Year Amount

		Prepayments Balances	Source
d	FERC Form 1 Acct. 165 Recorded Amount:	\$254,754,590	FF1 111.57c
e	Prior Period Adjustment:	\$0	Note 1
f	EOY Prepayments Amount:	\$254,754,590	d - e

Plant Balances For Incentive Projects Receiving either ROE Incentives ("Transmission Incentive Plant") or CWIP ("CWIP Plant")

Worksheet: WP Schedule 14 Incentive Plant

Input data is shaded yellow

A) Summary of Incentive Project plant balances receiving ROE incentives ("Transmission Incentive Plant") and/or CWIP ("CWIP Plant") and calculation of balances needed to determine the following:

- 1) Rate Base in Prior Year
- 2) Prior Year Incentive Rate Base - End of Year
- 3) Prior Year Incentive Rate Base - 13-Month Average

Transmission Incentive Project plant balances and CWIP Plant may affect the following:

- a) CWIP Plant during the Prior Year is included in Rate Base (used in Prior Year TRR and True Up TRR).
- b) Forecast Period Incremental CWIP contributes to Incremental Forecast Period TRR
- c) CWIP Plant receiving an ROE adder contributes to Prior Year Incentive Rate Base - EOY, or Prior Year Incentive Rate Base - 13 Month Average as appropriate.
- d) "TIP Net Plant In Service" at EOY Prior Year is used to calculate the PY Incentive Rate Base (on EOY basis).
- e) "TIP Net Plant In Service" in PY is used to calculate the Prior Year Incentive Rate Base (on 13-month average basis).

1) Summary of CWIP Plant in Prior Year and Forecast Period

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		Prior Year End-of-Year CWIP Plant Amount	Prior Year 13-Month Average CWIP Plant Amount	Forecast Period Incremental CWIP 13-Month Avg. Amount	
1	1) Tehachapi	\$4,598,500	\$2,302,499	\$5,469,248	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$0	\$0	\$0	10-CWIP Lines 13, 14, and 106
3	3) South of Kramer	\$6,065,999	\$5,910,774	\$2,309,100	10-CWIP Lines 13, 14, and 132
4	4) West of Devers	\$371,163	\$257,052,997	-\$371,163	10-CWIP Lines 13, 14, and 158
5	5) Red Bluff	\$0	\$0	\$0	10-CWIP Lines 13, 14, and 184
6	6) Whirlwind Substation Exp.	\$0	\$0	\$0	10-CWIP Lines 27, 28, and 210
7	7) Colorado River Sub. Exp.	\$0	\$10,493,045	\$0	10-CWIP Lines 27, 28, and 236
8	8) Mesa	\$201,436,017	\$161,043,921	-\$200,178,200	10-CWIP Lines 27, 28, and 262
9	9) Alberhill	\$25,314,115	\$24,396,938	\$1,327,722	10-CWIP Lines 27, 28, and 288
10	10) ELM Series Caps	\$189,682,924	\$155,401,608	-\$137,759,584	10-CWIP Lines 27, 28, and 314
11	11) Riverside	\$30,071,311	\$26,493,661	\$10,811,236	10-CWIP Lines 27, 28, and 340
12	...	---	---	---	10-CWIP Lines 27, 28, and 366
13	Totals:	\$457,540,029	\$643,095,443	-\$318,391,640	

2) Summary of Prior Year Incentive Rate Base amounts (EOY Values)

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	EOY CWIP Portion	EOY TIP Net Plant In Service	
14	1) Rancho Vista	\$131,275,847	\$0	\$131,275,847	Line 38, C4
15	2) Tehachapi	\$2,445,178,652	\$4,598,500	\$2,440,580,152	Line 1, C1, and Line 38, C2
16	3) Devers-Colorado River	\$609,985,115	\$0	\$609,985,115	Line 2, C1, and Line 38, C3
17	...	---	---	---	---
18					
19	Total PY Incentive Net Plant:	\$3,186,439,613			End of Year

3) Summary of Prior Year Incentive Rate Base amounts (13-Month Average values)

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	13-Month Avg. CWIP Portion	13-Month Avg. TIP Net Plant In Service Portion	
20	1) Rancho Vista	\$133,645,371	\$0	\$133,645,371	Line 39, C4
21	2) Tehachapi	\$2,481,156,541	\$2,302,499	\$2,478,854,042	Line 1, C2, and Line 39, C2
22	3) Devers-Colorado R	\$619,849,553	\$0	\$619,849,553	Line 2, C2, and Line 39, C3
23	...	---	---	---	---
24					
25	Total PY Incentive Net Plant:	\$3,234,651,465			13 Month Average

4) Prior Year TIP Net Plant In Service

	Prior Year Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Notes
			Total TIP Net Plant In Service	L 54 to L 66, C3 Tehachapi	L 80 to L 92, C3 Devers to Colorado River	L 67 to L 79, C3 Rancho Vista		
26	December	2020	\$3,282,842,620	\$2,517,113,733	\$629,713,992	\$136,014,896	---	←December of year previous to Prior Year
27	January	2021	\$3,274,437,645	\$2,510,747,751	\$628,069,919	\$135,619,975	---	
28	February	2021	\$3,266,033,273	\$2,504,382,373	\$626,425,846	\$135,225,054	---	
29	March	2021	\$3,257,618,223	\$2,498,006,316	\$624,781,773	\$134,830,133	---	
30	April	2021	\$3,249,202,103	\$2,491,629,191	\$623,137,700	\$134,435,213	---	
31	May	2021	\$3,240,780,426	\$2,485,246,508	\$621,493,626	\$134,040,292	---	
32	June	2021	\$3,232,352,568	\$2,478,857,644	\$619,849,553	\$133,645,371	---	
33	July	2021	\$3,223,929,839	\$2,472,473,908	\$618,205,480	\$133,250,450	---	
34	August	2021	\$3,215,500,225	\$2,466,083,288	\$616,561,407	\$132,855,530	---	
35	September	2021	\$3,207,066,439	\$2,459,688,496	\$614,917,334	\$132,460,609	---	
36	October	2021	\$3,198,677,312	\$2,453,338,363	\$613,273,261	\$132,065,688	---	
37	November	2021	\$3,190,254,779	\$2,446,954,824	\$611,629,188	\$131,670,767	---	
38	December	2021	\$3,181,841,113	\$2,440,580,152	\$609,985,115	\$131,275,847	---	
39	13 Month Averages:		\$3,232,348,967	\$2,478,854,042	\$619,849,553	\$133,645,371		

5) Total Transmission Activity for Incentive Projects

	Prior Year Month	Year	Col 1	Col 2	Col 3	Source
			Total Transmission Activity for Incentive Projects	Account 360-362 Activity	= C1 - C2 Account 350-359 Activity for Incentive Projects	
40	December	2020	\$0	\$0	\$0	C1: Sum of below projects for each month
41	January	2021	\$10,621,838	\$0	\$10,621,838	
42	February	2021	\$2,958,068	\$0	\$2,958,068	
43	March	2021	\$223,464	\$0	\$223,464	
44	April	2021	\$776,788	\$0	\$776,788	
45	May	2021	\$660,832,778	\$0	\$660,832,778	
46	June	2021	\$1,851,186	\$0	\$1,851,186	
47	July	2021	-\$396,603,525	\$0	-\$396,603,525	
48	August	2021	\$1,261,567	\$0	\$1,261,567	
49	September	2021	\$3,057,608	\$0	\$3,057,608	
50	October	2021	\$1,210,822	\$0	\$1,210,822	
51	November	2021	\$24,821,289	\$0	\$24,821,289	
52	December	2021	\$15,988,265	\$0	\$15,988,265	
53	Total		\$327,000,148	\$0	\$327,000,148	

6) Calculation of Prior Year Net Plant in Service amounts for each Incentive Project

a) Tehachapi

	Prior Year Month	Year	Col 1	Col 2	Col 3	Col 4
			Plant In-Service	Accumulated Depreciation	= C1 - C2 Net Plant In Service	= C1 - Previous Month C1 Transmission Activity
54	December	2020	\$3,062,416,115	\$545,302,382	\$2,517,113,733	\$0
55	January	2021	\$3,062,441,608	\$551,693,857	\$2,510,747,751	\$25,493
56	February	2021	\$3,062,467,776	\$558,085,403	\$2,504,382,373	\$26,168
57	March	2021	\$3,062,483,321	\$564,477,005	\$2,498,006,316	\$15,545
58	April	2021	\$3,062,497,834	\$570,868,643	\$2,491,629,191	\$14,513
59	May	2021	\$3,062,506,823	\$577,260,315	\$2,485,246,508	\$8,989
60	June	2021	\$3,062,509,635	\$583,651,991	\$2,478,857,644	\$2,812
61	July	2021	\$3,062,517,582	\$590,043,674	\$2,472,473,908	\$7,947
62	August	2021	\$3,062,518,646	\$596,435,358	\$2,466,083,288	\$1,064
63	September	2021	\$3,062,515,541	\$602,827,044	\$2,459,688,496	-\$3,105
64	October	2021	\$3,062,557,086	\$609,218,724	\$2,453,338,363	\$41,546
65	November	2021	\$3,062,565,280	\$615,610,456	\$2,446,954,824	\$8,193
66	December	2021	\$3,062,582,366	\$622,002,214	\$2,440,580,152	\$17,086

b) Rancho Vista

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
67	December	2020	\$191,500,874	\$55,485,978	\$136,014,896	\$0
68	January	2021	\$191,500,874	\$55,880,899	\$135,619,975	\$0
69	February	2021	\$191,500,874	\$56,275,819	\$135,225,054	\$0
70	March	2021	\$191,500,874	\$56,670,740	\$134,830,133	\$0
71	April	2021	\$191,500,874	\$57,065,661	\$134,435,213	\$0
72	May	2021	\$191,500,874	\$57,460,582	\$134,040,292	\$0
73	June	2021	\$191,500,874	\$57,855,502	\$133,645,371	\$0
74	July	2021	\$191,500,874	\$58,250,423	\$133,250,450	\$0
75	August	2021	\$191,500,874	\$58,645,344	\$132,855,530	\$0
76	September	2021	\$191,500,874	\$59,040,265	\$132,460,609	\$0
77	October	2021	\$191,500,874	\$59,435,185	\$132,065,688	\$0
78	November	2021	\$191,500,874	\$59,830,106	\$131,670,767	\$0
79	December	2021	\$191,500,874	\$60,225,027	\$131,275,847	\$0

c) Devers to Colorado River

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
80	December	2020	\$774,699,350	\$144,985,358	\$629,713,992	\$0
81	January	2021	\$774,699,350	\$146,629,431	\$628,069,919	\$0
82	February	2021	\$774,699,350	\$148,273,504	\$626,425,846	\$0
83	March	2021	\$774,699,350	\$149,917,577	\$624,781,773	\$0
84	April	2021	\$774,699,350	\$151,561,650	\$623,137,700	\$0
85	May	2021	\$774,699,350	\$153,205,724	\$621,493,626	\$0
86	June	2021	\$774,699,350	\$154,849,797	\$619,849,553	\$0
87	July	2021	\$774,699,350	\$156,493,870	\$618,205,480	\$0
88	August	2021	\$774,699,350	\$158,137,943	\$616,561,407	\$0
89	September	2021	\$774,699,350	\$159,782,016	\$614,917,334	\$0
90	October	2021	\$774,699,350	\$161,426,089	\$613,273,261	\$0
91	November	2021	\$774,699,350	\$163,070,162	\$611,629,188	\$0
92	December	2021	\$774,699,350	\$164,714,236	\$609,985,115	\$0

d) South of Kramer

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
93	December	2020	\$0	\$0	\$0	\$0
94	January	2021	\$0	\$0	\$0	\$0
95	February	2021	\$0	\$0	\$0	\$0
96	March	2021	\$0	\$0	\$0	\$0
97	April	2021	\$0	\$0	\$0	\$0
98	May	2021	\$0	\$0	\$0	\$0
99	June	2021	\$0	\$0	\$0	\$0
100	July	2021	\$0	\$0	\$0	\$0
101	August	2021	\$0	\$0	\$0	\$0
102	September	2021	\$0	\$0	\$0	\$0
103	October	2021	\$0	\$0	\$0	\$0
104	November	2021	\$0	\$0	\$0	\$0
105	December	2021	\$0	\$0	\$0	\$0

e) West of Devers

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
106	December	2020	\$9,270,644	\$319,387	\$8,951,257	\$0
107	January	2021	\$17,907,979	\$338,469	\$17,569,510	\$8,637,336
108	February	2021	\$18,115,607	\$375,330	\$17,740,277	\$207,628
109	March	2021	\$18,213,807	\$412,618	\$17,801,189	\$98,200
110	April	2021	\$18,302,400	\$450,108	\$17,852,292	\$88,593
111	May	2021	\$676,875,427	\$487,780	\$676,387,646	\$658,573,026
112	June	2021	\$678,729,386	\$1,984,122	\$676,745,264	\$1,853,959
113	July	2021	\$282,129,515	\$3,498,267	\$278,631,248	-\$396,599,870
114	August	2021	\$283,355,721	\$4,124,964	\$279,230,758	\$1,226,206
115	September	2021	\$286,383,730	\$4,754,395	\$281,629,335	\$3,028,008
116	October	2021	\$287,550,011	\$5,390,597	\$282,159,414	\$1,166,282
117	November	2021	\$288,916,168	\$6,029,405	\$282,886,763	\$1,366,157
118	December	2021	\$300,994,974	\$6,671,241	\$294,323,733	\$12,078,806

f) Red Bluff

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
119	December	2020	\$235,653,781	\$43,429,878	\$192,223,903	\$0
120	January	2021	\$235,653,781	\$43,926,629	\$191,727,152	\$0
121	February	2021	\$235,653,781	\$44,423,380	\$191,230,401	\$0
122	March	2021	\$235,653,781	\$44,920,131	\$190,733,650	\$0
123	April	2021	\$235,653,781	\$45,416,881	\$190,236,900	\$0
124	May	2021	\$235,653,781	\$45,913,632	\$189,740,149	\$0
125	June	2021	\$235,653,781	\$46,410,383	\$189,243,398	\$0
126	July	2021	\$235,653,781	\$46,907,133	\$188,746,648	\$0
127	August	2021	\$235,653,781	\$47,403,884	\$188,249,897	\$0
128	September	2021	\$235,653,781	\$47,900,635	\$187,753,146	\$0
129	October	2021	\$235,653,781	\$48,397,385	\$187,256,396	\$0
130	November	2021	\$235,653,781	\$48,894,136	\$186,759,645	\$0
131	December	2021	\$235,653,781	\$49,390,887	\$186,262,894	\$0

g) Whirlwind Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
132	December	2020	\$87,604,170	\$11,391,251	\$76,212,919	\$0
133	January	2021	\$87,604,170	\$11,571,723	\$76,032,447	\$0
134	February	2021	\$87,604,170	\$11,752,194	\$75,851,975	\$0
135	March	2021	\$87,604,170	\$11,932,666	\$75,671,504	\$0
136	April	2021	\$87,604,170	\$12,113,138	\$75,491,032	\$0
137	May	2021	\$87,604,170	\$12,293,610	\$75,310,560	\$0
138	June	2021	\$87,604,170	\$12,474,082	\$75,130,088	\$0
139	July	2021	\$87,604,170	\$12,654,553	\$74,949,617	\$0
140	August	2021	\$87,604,170	\$12,835,025	\$74,769,145	\$0
141	September	2021	\$87,604,170	\$13,015,497	\$74,588,673	\$0
142	October	2021	\$87,604,170	\$13,195,969	\$74,408,201	\$0
143	November	2021	\$87,604,170	\$13,376,440	\$74,227,730	\$0
144	December	2021	\$87,604,170	\$13,556,912	\$74,047,258	\$0

h) Colorado River Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
145	December	2020	\$71,454,672	\$13,100,526	\$58,354,146	\$0
146	January	2021	\$71,454,672	\$13,248,594	\$58,206,078	\$0
147	February	2021	\$71,454,672	\$13,396,662	\$58,058,010	\$0
148	March	2021	\$71,454,672	\$13,544,730	\$57,909,942	\$0
149	April	2021	\$71,454,672	\$13,692,798	\$57,761,874	\$0
150	May	2021	\$71,454,672	\$13,840,867	\$57,613,806	\$0
151	June	2021	\$71,454,672	\$13,988,935	\$57,465,737	\$0
152	July	2021	\$71,454,672	\$14,137,003	\$57,317,669	\$0
153	August	2021	\$71,454,672	\$14,285,071	\$57,169,601	\$0
154	September	2021	\$71,454,672	\$14,433,139	\$57,021,533	\$0
155	October	2021	\$71,454,672	\$14,581,207	\$56,873,465	\$0
156	November	2021	\$94,892,344	\$14,729,276	\$80,163,068	\$23,437,672
157	December	2021	\$95,233,570	\$14,925,586	\$80,307,984	\$341,226

i) Mesa

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
158	December	2020	\$182,635,413	\$4,544,458	\$178,090,955	\$0
159	January	2021	\$184,594,423	\$4,932,280	\$179,662,143	\$1,959,010
160	February	2021	\$187,318,694	\$5,324,210	\$181,994,484	\$2,724,272
161	March	2021	\$187,428,414	\$5,723,241	\$181,705,173	\$109,719
162	April	2021	\$188,102,096	\$6,122,525	\$181,979,571	\$673,682
163	May	2021	\$190,352,858	\$6,523,202	\$183,829,656	\$2,250,762
164	June	2021	\$190,347,273	\$6,929,158	\$183,418,115	-\$5,585
165	July	2021	\$190,335,671	\$7,335,106	\$183,000,565	-\$11,602
166	August	2021	\$190,369,968	\$7,741,013	\$182,628,955	\$34,297
167	September	2021	\$190,402,673	\$8,146,499	\$182,256,174	\$32,705
168	October	2021	\$190,405,668	\$8,552,066	\$181,853,602	\$2,995
169	November	2021	\$190,414,935	\$8,957,639	\$181,457,296	\$9,267
170	December	2021	\$190,416,055	\$9,363,232	\$181,052,823	\$1,120

j) Alberhill

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
171	December	2020	\$0	\$0	\$0	\$0
172	January	2021	\$0	\$0	\$0	\$0
173	February	2021	\$0	\$0	\$0	\$0
174	March	2021	\$0	\$0	\$0	\$0
175	April	2021	\$0	\$0	\$0	\$0
176	May	2021	\$0	\$0	\$0	\$0
177	June	2021	\$0	\$0	\$0	\$0
178	July	2021	\$0	\$0	\$0	\$0
179	August	2021	\$0	\$0	\$0	\$0
180	September	2021	\$0	\$0	\$0	\$0
181	October	2021	\$0	\$0	\$0	\$0
182	November	2021	\$0	\$0	\$0	\$0
183	December	2021	\$3,550,027	\$0	\$3,550,027	\$3,550,027

k) ELM Series Caps

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
184	December	2020	\$0	\$0	\$0
185	January	2021	\$0	\$0	\$0
186	February	2021	\$0	\$0	\$0
187	March	2021	\$0	\$0	\$0
188	April	2021	\$0	\$0	\$0
189	May	2021	\$0	\$0	\$0
190	June	2021	\$0	\$0	\$0
191	July	2021	\$0	\$0	\$0
192	August	2021	\$0	\$0	\$0
193	September	2021	\$0	\$0	\$0
194	October	2021	\$0	\$0	\$0
195	November	2021	\$0	\$0	\$0
196	December	2021	\$0	\$0	\$0

l) Riverside

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
197	December	2020	\$0	\$0	\$0
198	January	2021	\$0	\$0	\$0
199	February	2021	\$0	\$0	\$0
200	March	2021	\$0	\$0	\$0
201	April	2021	\$0	\$0	\$0
202	May	2021	\$0	\$0	\$0
203	June	2021	\$0	\$0	\$0
204	July	2021	\$0	\$0	\$0
205	August	2021	\$0	\$0	\$0
206	September	2021	\$0	\$0	\$0
207	October	2021	\$0	\$0	\$0
208	November	2021	\$0	\$0	\$0
209	December	2021	\$0	\$0	\$0

m)

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
210	December	2020		\$0	\$0
211	January	2021		\$0	\$0
212	February	2021		\$0	\$0
213	March	2021		\$0	\$0
214	April	2021		\$0	\$0
215	May	2021		\$0	\$0
216	June	2021		\$0	\$0
217	July	2021		\$0	\$0
218	August	2021		\$0	\$0
219	September	2021		\$0	\$0
220	October	2021		\$0	\$0
221	November	2021		\$0	\$0
222	December	2021		\$0	\$0

6) Summary of Incentive Projects and incentives granted

A) Rancho Vista Incentives Received:				Cite:
210	CWIP:	Yes	121 FERC ¶ 61,168 at P 57	
211	ROE adder:	0.75%	121 FERC ¶ 61,168 at P 129	
212	100% Abandoned Plant:	No	-----	
B) Tehachapi Incentives Received:				Cite:
213	CWIP:	Yes	121 FERC ¶ 61,168 at P 57	
214	ROE adder:	1.25%	121 FERC ¶ 61,168 at P 129	
215	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71	
C) Devers to Colorado River Incentives Received:				Cite:
216	CWIP:	Yes	121 FERC ¶ 61,168 at P 57	
217	ROE adder:	1.00%	121 FERC ¶ 61,168 at 129; modified by ER10-160 Settlement, see P 7 and P 11	
218				
219	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71	
D) Devers to Palo Verde 2 Incentives Received:				Cite:
220	CWIP:	No	121 FERC ¶ 61,168 at P 57; modified by ER10-160 Settlement, see P2 and P3	
221				
222	ROE adder:	0.00%	121 FERC ¶ 61,168 at P 129; modified by ER10-160 Settlement, see P 3 and P 7	
223				
224	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71	
E) South of Kramer Incentives Received:				Cite:
225	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
226	ROE adder:	0.00%	---	
227	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
F) West of Devers Incentives Received:				Cite:
228	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
229	ROE adder:	0.00%	---	
230	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
G) Red Bluff Incentives Received:				Cite:
231	CWIP:	Yes	133 FERC ¶ 61,107 at P 76	
232	ROE adder:	0.00%	133 FERC ¶ 61,107 at P 102	
233	100% Abandoned Plant:	Yes	133 FERC ¶ 61,107 at P 88	
H) Whirlwind Substation Expansion Incentives Received:				Cite:
234	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
235	ROE adder:	0.00%	---	
236	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
I) Colorado River Substation Expansion Incentives Received:				Cite:
237	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
238	ROE adder:	0.00%	---	
239	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
J) Mesa				Cite:
240	CWIP:	Yes	161 FERC ¶ 61,107 at P35	
241	ROE adder:	0.00%	---	
242	100% Abandoned Plant:	No	---	
K) Alberhill				Cite:
243	CWIP:	Yes	161 FERC ¶ 61,107 at P35	
244	ROE adder:	0.00%	---	
245	100% Abandoned Plant:	Yes	161 FERC ¶ 61,107 at P 21	
L) ELM Series Caps				Cite:
246	CWIP:	Yes	161 FERC ¶ 61,107 at P35	
247	ROE adder:	0.00%	---	
248	100% Abandoned Plant:	Yes	161 FERC ¶ 61,107 at P 21	
M) Riverside				Cite:
249	CWIP:	Yes	172 FERC ¶ 61,241 at P 31	
250	ROE adder:	0.00%		
251	100% Abandoned Plant:	Yes	172 FERC ¶ 61,241 at P 26	
N) Future Incentive Projects:				Cite:
252	CWIP:			
253	ROE adder:			
254	100% Abandoned Plant:			

Instructions:

1) Upon Commission approval of any incentives for additional projects, add additional projects and provide cite to the Commission decision.

Determination of Incentive Adders Components of the TRR

Input data is shaded yellow

Two Incentive Adders are calculated:

- a) The Prior Year Incentive Adder is a component of the Prior Year TRR.
- b) The True Up Incentive Adder is a component of the True Up TRR.

1) Calculation of Incremental Return on Equity Factor

The Incremental Return on Equity Factor is the incremental Prior Year TRR expressed per 100 basis points of ROE incentive, for each million dollars of Incentive Net Plant. It is calculated according to the following formula:

$$IREF = CSCP * 0.01 * (1/(1 - CTR)) * \$1,000,000$$

<u>Line</u>	where:	<u>Value</u>	<u>Source</u>
1	CSCP = Common Stock Capital Percentage	47.5000%	1-BaseTRR, L 47
2	CTR = Composite Tax Rate	27.9836%	1-BaseTRR, L 59
3	IREF =	\$6,596	Above formula

2) Determination of multiplicative factors for use in calculating Incentive Adders:

Multiplicative factors are used to calculate the Incentive Adders on an Transmission Incentive Project specific basis. Multiplicative factor for each project is the ratio of its ROE adder to 1%.

<u>Line</u>		<u>ROE Adder</u>	<u>Multiplicative Factor</u>	<u>Source</u>
4	1) Rancho Vista	0.75%	0.75	14-IncentivePlant, L 211
5	2) Tehachapi	1.25%	1.25	14-IncentivePlant, L 214
6	3) Devers to Col. River	1.00%	1.00	14-IncentivePlant, L 217
7				
8	...			

3) Calculation of Prior Year Incentive Adder (EOY)

- 1) Determine Prior Year Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of Prior Year Incentive Rate Base.
- 2) Sum project-specific Incentive Adders to yield the total Prior Year Incentive Adder.

<u>Line</u>		<u>Prior Year Incentive Rate Base</u>	<u>Multiplicative Factor</u>	<u>Prior Year Incentive Adder</u>	<u>Source</u>
9	1) Rancho Vista	\$131,275,847	0.75	\$649,394	14-IncentivePlant, L 14, Col. 1
10	2) Tehachapi	\$2,445,178,652	1.25	\$20,159,642	14-IncentivePlant, L 15, Col. 1
11	3) Devers to Col. River	\$609,985,115	1.00	\$4,023,291	14-IncentivePlant, L 16, Col. 1
12					
13	...				
14		Prior Year Incentive Adder =		\$24,832,327	Sum of above PY Incentive Adders for each individual project

4) Calculation of True-Up Incentive Adder

- 1) Determine True Up Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of True Up Incentive Net Plant.
- 2) Sum project-specific Incentive Adders to yield the total True Up Incentive Adder.

<u>Line</u>		<u>True-Up Incentive Net Plant</u>	<u>Multiplicative Factor</u>	<u>True-Up Incentive Adder</u>	<u>Source</u>
15	1) Rancho Vista	\$133,645,371	0.75	\$661,116	14-IncentivePlant, L 20, Col. 1
16	2) Tehachapi	\$2,481,156,541	1.25	\$20,456,267	14-IncentivePlant, L 21, Col. 1
17	3) Devers to Col. River	\$619,849,553	1.00	\$4,088,354	14-IncentivePlant, L 22, Col. 1
18					
19	...				
20		True-Up Incentive Adder =		\$25,205,736	Sum of above PY Incentive Adders for each individual project

5) Calculation of Total ROE for Plant-In Service in the True Up TRR

a) Transmission Incentive Plant Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>13-Month Avg. TIP Net Plant In Service</u>	<u>Source</u>
21	1) Rancho Vista	\$133,645,371	14-IncentivePlant, L 20, Col. 3
22	2) Tehachapi	\$2,478,854,042	14-IncentivePlant, L 21, Col. 3
23	3) Devers to Col. River	\$619,849,553	14-IncentivePlant, L 22, Col. 3
24			
	...		

b) Calculation of ROE Adders on TIP Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>Col 1 True Up Incentive Adder</u>	<u>Col 2 After-Tax True Up Incentive Adder</u>	<u>Source</u>
25	1) Rancho Vista	\$661,116	\$476,112	See Note 1
26	2) Tehachapi	\$20,437,284	\$14,718,196	See Note 1
27	3) Devers to Col. River	\$4,088,354	\$2,944,285	See Note 1
28				See Note 1
29	...			
30		Total:	\$18,138,593	

c) Equity Portion of Plant In Service Rate Base

<u>Line</u>		<u>Amount</u>	<u>Source</u>
31	Total Rate Base:	\$7,223,470,098	4-TUTRR, Line 18
32	CWIP Portion of Rate Base:	\$643,095,443	4-TUTRR, Line 14
33	Plant In Service Rate Base:	\$6,580,374,655	Line 31 - Line 32
34	Equity percentage:	47.5000%	1-BaseTRR, Line 47
35	Equity Portion of Plant In Service Rate Base:	\$3,125,677,961	Line 33 * Line 34

d) Total ROE for Plant In Service in the True Up TRR

<u>Line</u>			
36	Plant In Service ROE Adder Percentage:	0.58%	Line 30 / Line 35
37	Base ROE (Including 50 basis point		
38	CAISO Participation Adder):	10.30%	1-BaseTRR, Line 50
39	Total ROE for Plant In Service in True Up TRR:	10.88%	Line 36 + Line 38

Instructions:

1) If additional projects receive ROE adders, add to end of lists, and include in calculation of each Incentive Adder.

Notes:

1) Column 1: The True Up Incentive Adder for each Incentive Project equals the IREF on Line 3, times the applicable Multiplicative Factor on Lines 15 to 18, times the million \$ of TIP Net Plant In Service on Lines 21 to 24.

Column 2: The After Tax True Up Incentive Adder is derived by multiplying the amounts in Column 1 by (1 - CTR) (Where the CTR is on Line 2).

Forecast Plant Additions for In-Service ISO Transmission Plant

Yellow shaded cells are Input Data

Forecast Plant Additions represents the total increase in ISO Transmission Net Plant, not including CWIP, during the Rate Year, incremental to the year-end Prior Year amount. It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			See Note 2 Unloaded	See Note 2	See Note 2	See Note 2	See Note 2 AFUDC	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2 Unloaded
			Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Incremental Reserve	Net Plant	Low Voltage Additions	Low Voltage Additions
1	January	2022	\$80,468,313	\$61,944,131	\$1,389,314	\$1,526,552	\$17,555,343	\$526,660	\$80,857,735	\$172,394	\$0	\$80,857,735	\$788,128	\$801,210
2	February	2022	\$24,614,540	\$5,706,772	\$1,418,083	\$1,551,532	\$17,842,621	\$535,279	\$105,874,104	\$172,394	\$172,394	\$105,701,710	\$1,576,255	\$1,602,421
3	March	2022	\$18,675,772	\$2,156,245	\$1,238,965	\$1,356,569	\$15,600,545	\$468,016	\$124,900,288	\$225,731	\$398,125	\$124,502,163	\$2,364,383	\$2,403,631
4	April	2022	\$40,676,468	\$23,388,024	\$1,296,633	\$1,437,774	\$16,534,401	\$496,032	\$165,931,647	\$266,296	\$664,421	\$165,267,226	\$4,205,673	\$4,275,487
5	May	2022	\$21,690,938	\$5,247,406	\$1,233,265	\$1,378,442	\$15,852,084	\$475,563	\$187,952,970	\$353,777	\$1,018,198	\$186,934,772	\$5,257,246	\$5,344,516
6	June	2022	\$128,891,833	\$99,541,674	\$2,201,262	\$1,803,584	\$20,741,215	\$622,236	\$317,864,717	\$400,728	\$1,418,926	\$316,445,791	\$8,671,434	\$8,815,380
7	July	2022	\$18,842,485	\$1,441,523	\$1,305,072	\$1,335,832	\$15,362,072	\$460,862	\$337,137,304	\$677,709	\$2,096,635	\$335,040,669	\$9,858,346	\$10,021,995
8	August	2022	\$23,319,149	\$4,120,155	\$1,439,925	\$1,535,081	\$17,653,431	\$529,603	\$360,890,900	\$718,799	\$2,815,435	\$358,075,465	\$16,176,492	\$16,445,022
9	September	2022	\$22,620,385	\$4,066,252	\$1,391,560	\$1,481,023	\$17,031,770	\$510,953	\$383,932,774	\$769,444	\$3,584,879	\$380,347,896	\$17,371,191	\$17,659,552
10	October	2022	\$19,456,411	\$2,311,493	\$1,285,869	\$1,406,523	\$16,175,014	\$485,250	\$403,753,782	\$818,571	\$4,403,449	\$399,350,333	\$19,440,492	\$19,763,204
11	November	2022	\$29,828,349	\$5,633,315	\$1,814,628	\$1,996,235	\$22,956,702	\$688,701	\$434,089,225	\$860,830	\$5,264,279	\$428,824,945	\$20,368,618	\$20,706,737
12	December	2022	\$311,393,445	\$196,556,790	\$8,612,749	\$8,612,749	\$25,869,393	\$776,082	\$752,621,988	\$925,507	\$6,189,787	\$746,432,201	\$21,156,746	\$21,507,948
13	January	2023	\$21,494,962	\$673,164	\$1,561,635	\$1,750,255	\$20,127,928	\$603,838	\$774,532,168	\$1,604,641	\$7,794,428	\$766,737,741	\$21,917,843	\$22,281,679
14	February	2023	\$19,842,258	\$38,925	\$1,485,250	\$1,654,067	\$19,021,767	\$570,653	\$794,776,263	\$1,651,355	\$9,445,782	\$785,330,480	\$22,678,940	\$23,055,411
15	March	2023	\$69,244,242	\$6,190,869	\$4,729,003	\$1,548,545	\$17,808,264	\$534,248	\$867,735,211	\$1,694,516	\$11,140,299	\$866,594,912	\$23,440,038	\$23,829,142
16	April	2023	\$24,363,474	\$173,571	\$1,814,243	\$1,587,503	\$18,256,281	\$547,688	\$892,873,114	\$1,850,070	\$12,990,369	\$879,882,745	\$24,201,135	\$24,602,874
17	May	2023	\$38,021,708	-\$126,867	\$2,861,143	\$2,780,896	\$31,980,309	\$959,409	\$931,934,478	\$1,903,666	\$14,894,034	\$917,040,444	\$25,881,028	\$26,700,694
18	June	2023	\$171,100,662	\$106,489,827	\$4,845,813	\$3,338,113	\$38,388,297	\$1,151,649	\$1,105,694,489	\$1,986,947	\$16,880,981	\$1,088,813,508	\$26,042,126	\$26,474,425
19	July	2023	\$38,613,648	\$13,449,745	\$1,887,293	\$1,544,503	\$17,761,781	\$532,853	\$1,145,183,780	\$2,357,415	\$19,238,396	\$1,125,945,384	\$26,803,223	\$27,248,157
20	August	2023	\$27,145,891	\$1,073,481	\$1,955,431	\$1,571,528	\$18,072,578	\$542,177	\$1,173,255,751	\$2,441,609	\$21,680,005	\$1,151,575,746	\$27,564,320	\$28,021,888
21	September	2023	\$28,569,191	\$432,423	\$2,110,258	\$1,867,937	\$21,481,276	\$644,438	\$1,202,711,701	\$2,501,460	\$24,181,465	\$1,178,530,236	\$28,325,418	\$28,795,620
22	October	2023	\$51,652,355	\$26,812	\$3,871,916	\$1,699,272	\$19,541,625	\$586,249	\$1,257,122,949	\$2,564,262	\$26,745,728	\$1,230,377,221	\$29,086,515	\$29,569,351
23	November	2023	\$53,642,777	\$36,632	\$4,020,461	\$1,880,439	\$21,625,053	\$648,752	\$1,313,554,499	\$2,680,271	\$29,425,998	\$1,284,128,500	\$29,847,612	\$30,343,082
24	December	2023	\$74,304,652	\$372,685	\$5,544,898	\$4,106,680	\$47,226,819	\$1,416,805	\$1,390,714,173	\$2,800,587	\$32,226,585	\$1,358,487,588	\$30,608,709	\$31,116,814
25	13-Month Averages:								\$1,046,362,351			\$1,028,452,054		\$26,349,776

2) Incentive Plant Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			C4 10-CWIP L30-53	C5 10-CWIP L30-53	C6 10-CWIP L30-53	N/A	N/A	N/A	= Prior Month C7 +C1+C3	= Prior Month C7 * L91/12	= Prior Month C9 - C4 + C8	=C7-C9	=C11* (1-L75) * (1+L74+L76)	
			Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Reserve	Net Plant	Low Voltage Additions	Low Voltage Additions
26	January	2022	\$8,955,859	\$8,182,276	\$58,019	\$0	\$0	\$0	\$9,013,877	\$0	\$0	\$9,013,877	\$0	\$0
27	February	2022	\$866,694	\$0	\$65,002	\$0	\$0	\$0	\$9,945,574	\$19,218	\$19,218	\$9,926,355	\$0	\$0
28	March	2022	\$745,468	\$0	\$55,910	\$0	\$0	\$0	\$10,746,952	\$21,205	\$40,423	\$10,706,529	\$0	\$0
29	April	2022	\$570,141	\$0	\$42,761	\$0	\$0	\$0	\$11,359,853	\$22,913	\$63,336	\$11,296,517	\$0	\$0
30	May	2022	\$898,251	\$483,115	\$31,135	\$0	\$0	\$0	\$12,289,240	\$24,220	\$87,556	\$12,201,684	\$0	\$0
31	June	2022	\$100,471,264	\$92,093,011	\$628,369	\$0	\$0	\$0	\$113,388,873	\$26,201	\$113,758	\$113,275,115	\$0	\$0
32	July	2022	\$2,083,296	\$215,268	\$140,102	\$0	\$0	\$0	\$115,612,271	\$241,753	\$355,510	\$115,256,761	\$0	\$0
33	August	2022	\$1,349,216	\$0	\$101,191	\$0	\$0	\$0	\$117,062,678	\$246,493	\$602,003	\$116,460,675	\$0	\$0
34	September	2022	\$2,389,201	\$1,056,271	\$99,970	\$0	\$0	\$0	\$119,551,849	\$249,586	\$851,589	\$118,700,260	\$0	\$0
35	October	2022	\$790,000	\$0	\$59,250	\$0	\$0	\$0	\$120,401,099	\$254,893	\$1,106,481	\$119,294,617	\$0	\$0
36	November	2022	\$983,000	\$0	\$73,725	\$0	\$0	\$0	\$121,457,824	\$256,703	\$1,363,185	\$120,094,639	\$0	\$0
37	December	2022	\$282,942,824	\$194,263,291	\$6,650,965	\$0	\$0	\$0	\$411,051,612	\$258,956	\$1,622,141	\$409,429,472	\$0	\$0
38	January	2023	\$470,000	\$0	\$35,250	\$0	\$0	\$0	\$411,556,862	\$876,390	\$2,498,531	\$409,058,332	\$0	\$0
39	February	2023	\$570,000	\$0	\$42,750	\$0	\$0	\$0	\$412,169,612	\$877,467	\$3,375,998	\$408,793,615	\$0	\$0
40	March	2023	\$51,236,676	\$6,189,636	\$3,378,528	\$0	\$0	\$0	\$466,784,816	\$878,773	\$4,254,771	\$462,530,045	\$0	\$0
41	April	2023	\$5,730,570	\$0	\$429,793	\$0	\$0	\$0	\$472,945,179	\$995,217	\$5,249,988	\$467,695,191	\$0	\$0
42	May	2023	\$5,812,570	\$0	\$435,943	\$0	\$0	\$0	\$479,193,692	\$1,008,351	\$6,258,339	\$472,935,353	\$0	\$0
43	June	2023	\$120,235,066	\$94,439,496	\$1,934,668	\$0	\$0	\$0	\$601,363,425	\$1,021,673	\$7,280,012	\$594,083,413	\$0	\$0
44	July	2023	\$20,654,315	\$13,449,745	\$540,343	\$0	\$0	\$0	\$622,558,083	\$1,282,147	\$8,562,159	\$613,995,924	\$0	\$0
45	August	2023	\$8,870,703	\$1,071,880	\$584,912	\$0	\$0	\$0	\$632,013,697	\$1,327,336	\$9,889,495	\$622,124,202	\$0	\$0
46	September	2023	\$6,416,570	\$0	\$481,243	\$0	\$0	\$0	\$638,911,510	\$1,347,496	\$11,236,991	\$627,674,519	\$0	\$0
47	October	2023	\$31,866,570	\$0	\$2,389,993	\$0	\$0	\$0	\$673,166,073	\$1,362,202	\$12,599,193	\$660,568,880	\$0	\$0
48	November	2023	\$31,740,570	\$0	\$2,380,543	\$0	\$0	\$0	\$707,289,185	\$1,435,240	\$14,034,433	\$693,254,753	\$0	\$0
49	December	2023	\$26,179,875	\$0	\$1,963,491	\$0	\$0	\$0	\$735,432,551	\$1,507,988	\$15,542,421	\$719,890,130	\$0	\$0

3) Non-Incentive Plant Forecast (See Note 1)

Workpaper: WP Schedules 10 & 16

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Incremental Reserve	Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
50	January	2022	\$71,512,454	\$53,761,855	\$1,331,295	\$1,526,552	\$17,555,343	\$526,660	\$71,843,858	\$0	\$0	\$71,843,858	\$788,128	\$801,210
51	February	2022	\$23,747,845	\$5,706,772	\$1,353,080	\$1,551,532	\$17,842,621	\$535,279	\$95,928,530	\$153,176	\$153,176	\$95,775,354	\$1,576,255	\$1,602,421
52	March	2022	\$17,930,304	\$2,156,245	\$1,183,054	\$1,356,569	\$15,600,545	\$468,016	\$114,153,336	\$204,526	\$357,702	\$113,795,634	\$2,364,383	\$2,403,631
53	April	2022	\$40,106,327	\$23,388,024	\$1,253,873	\$1,437,774	\$16,534,401	\$496,032	\$154,571,794	\$243,383	\$601,085	\$153,970,709	\$4,205,673	\$4,275,487
54	May	2022	\$20,792,687	\$4,764,291	\$1,202,130	\$1,378,442	\$15,852,084	\$475,563	\$175,663,731	\$329,557	\$930,642	\$174,733,088	\$5,257,246	\$5,344,516
55	June	2022	\$28,420,569	\$7,448,663	\$1,572,893	\$1,803,584	\$20,741,215	\$622,236	\$204,475,845	\$374,527	\$1,305,169	\$203,170,676	\$8,671,434	\$8,815,380
56	July	2022	\$16,759,188	\$1,226,254	\$1,164,970	\$1,335,832	\$15,362,072	\$460,862	\$221,525,033	\$435,956	\$1,741,125	\$219,783,908	\$9,858,346	\$10,021,995
57	August	2022	\$21,969,933	\$4,120,155	\$1,338,733	\$1,535,081	\$17,653,431	\$529,603	\$243,828,221	\$472,306	\$2,213,432	\$241,614,790	\$16,176,492	\$16,445,022
58	September	2022	\$20,231,185	\$3,009,981	\$1,291,590	\$1,481,023	\$17,031,770	\$510,953	\$264,380,926	\$519,858	\$2,733,290	\$261,647,636	\$17,371,191	\$17,659,552
59	October	2022	\$18,666,411	\$2,311,493	\$1,226,619	\$1,406,523	\$16,175,014	\$485,250	\$283,352,683	\$563,678	\$3,296,968	\$280,055,716	\$19,440,492	\$19,763,204
60	November	2022	\$28,845,349	\$5,633,315	\$1,740,903	\$1,996,235	\$22,956,702	\$688,701	\$312,631,401	\$604,127	\$3,901,095	\$308,730,306	\$20,368,618	\$20,706,737
61	December	2022	\$28,450,621	\$2,293,500	\$1,961,784	\$2,249,512	\$25,869,393	\$776,082	\$341,570,376	\$666,551	\$4,567,646	\$337,002,730	\$21,156,746	\$21,507,948
62	January	2023	\$21,024,962	\$673,164	\$1,526,385	\$1,750,255	\$20,127,928	\$603,833	\$362,975,306	\$728,251	\$5,295,897	\$357,679,409	\$21,917,843	\$22,281,679
63	February	2023	\$19,272,258	\$38,925	\$1,442,500	\$1,654,067	\$19,021,767	\$570,655	\$382,606,650	\$773,888	\$6,069,785	\$376,536,866	\$22,678,940	\$23,055,411
64	March	2023	\$18,007,567	\$1,234	\$1,350,475	\$1,548,545	\$17,808,264	\$534,248	\$400,950,395	\$815,743	\$6,885,528	\$394,064,867	\$23,440,038	\$23,829,142
65	April	2023	\$18,632,904	\$173,571	\$1,384,450	\$1,587,503	\$18,256,281	\$547,688	\$419,927,935	\$854,853	\$7,740,381	\$412,187,554	\$24,201,135	\$24,602,874
66	May	2023	\$3,209,138	-\$126,867	\$2,425,200	\$2,780,896	\$31,980,309	\$959,409	\$452,740,787	\$895,315	\$8,635,696	\$444,105,091	\$25,281,028	\$25,700,694
67	June	2023	\$50,865,596	\$12,050,331	\$2,911,145	\$3,338,113	\$38,388,297	\$1,151,649	\$504,331,064	\$965,274	\$9,600,969	\$494,730,094	\$26,042,126	\$26,474,425
68	July	2023	\$17,959,333	\$0	\$1,346,950	\$1,544,503	\$17,761,781	\$532,853	\$522,625,698	\$1,075,268	\$10,676,237	\$511,949,460	\$26,803,223	\$27,248,157
69	August	2023	\$18,275,188	\$1,601	\$1,370,519	\$1,571,528	\$18,072,578	\$542,177	\$541,242,054	\$1,114,273	\$11,790,510	\$529,451,543	\$27,564,320	\$28,021,888
70	September	2023	\$22,152,621	\$432,423	\$1,629,015	\$1,867,937	\$21,481,276	\$644,438	\$563,800,191	\$1,153,964	\$12,944,475	\$550,855,716	\$28,325,418	\$28,795,620
71	October	2023	\$19,785,785	\$26,812	\$1,481,923	\$1,699,272	\$19,541,625	\$586,249	\$583,954,876	\$1,202,060	\$14,146,535	\$569,808,341	\$29,086,515	\$29,569,351
72	November	2023	\$21,902,207	\$36,632	\$1,639,918	\$1,880,439	\$21,625,053	\$648,752	\$606,265,313	\$1,245,031	\$15,391,566	\$590,873,747	\$29,847,612	\$30,343,082
73	December	2023	\$48,124,777	\$372,685	\$3,581,407	\$4,106,680	\$47,226,819	\$1,416,805	\$655,281,622	\$1,292,598	\$16,684,164	\$638,597,457	\$30,608,709	\$31,116,814

4) ISO Corporate Overhead Loader

Line 74	ISO Corp OH Rate	7.50%
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5) ISO Cost of Removal Percent

Line 75	Cost of Removal Rate	8.00%
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6) AFUDC Loader Rate

Line 76	ISO AFUDC Rate	3.00%
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7) Calculation of ISO Depreciation Rate

December Prior Year plant balances and accrual rates are as shown on Schedule 17 Depreciation

Line	Acct	Col 1 December Prior Year Plant Balance	Col 2 Accrual Rate	Col 3 Annual Accrual	Col 4 C2*C3 Annual Reference
77	350.1	\$96,071,393	0.00%	\$0	18 Dep Rates L1
78	350.2	\$185,859,181	1.66%	\$3,085,262	18 Dep Rates L2
79	352	\$843,791,400	2.57%	\$21,685,439	18 Dep Rates L3
80	353	\$4,116,024,360	2.47%	\$101,665,802	18 Dep Rates L4
81	354	\$2,450,974,771	2.44%	\$59,803,784	18 Dep Rates L5
82	355	\$542,755,368	3.67%	\$19,919,122	18 Dep Rates L6
83	356	\$1,618,978,825	3.05%	\$49,378,854	18 Dep Rates L7
84	357	\$215,308,596	1.65%	\$3,552,592	18 Dep Rates L8
85	358	\$58,752,899	3.87%	\$2,273,737	18 Dep Rates L9
86	359	\$223,182,876	1.56%	\$3,481,653	18 Dep Rates L10
87					
88		Sum of Depreciation Expense		\$264,846,246	Sum of C4 Lines 77 to 86
89		Sum of Dec Prior Year Plant		\$10,351,699,667	Sum of C2 Lines 77 to 86
90					
91		Composite Depreciation Rate	2.56%		Line 88 / Line 89

Notes:

- Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- Sum of Incentive Plant Calculations and Non-Incentive Calculations, lines 26-49 and lines 50-73

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2021

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year: Source: 6-PlantInService, Lines 1-13.

Line	Mo/YR	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Total
FERC Account:														
1	Dec 2020	350.1	350.2	352	353	354	355	356	357	358	359			
1	Dec 2020	\$88,947,677	\$166,997,789	\$804,153,066	\$3,951,945,554	\$2,302,122,819	\$431,972,729	\$1,449,635,758	\$215,412,776	\$59,261,609	\$192,098,213	\$9,662,547,991		
2	Jan 2021	\$89,016,479	\$166,998,671	\$806,026,743	\$3,962,837,162	\$2,310,148,834	\$434,143,866	\$1,507,984,568	\$215,402,510	\$59,238,026	\$192,403,231	\$9,744,200,090		
3	Feb 2021	\$89,018,109	\$167,218,846	\$809,010,006	\$3,976,930,761	\$2,318,258,877	\$441,074,001	\$1,509,349,228	\$215,406,451	\$59,060,158	\$192,116,690	\$9,777,443,129		
4	Mar 2021	\$89,016,278	\$167,364,136	\$810,836,552	\$3,988,475,008	\$2,326,043,186	\$446,315,441	\$1,509,730,589	\$215,406,291	\$59,039,440	\$192,104,932	\$9,804,331,851		
5	Apr 2021	\$89,016,278	\$167,379,197	\$811,663,446	\$4,007,968,514	\$2,338,322,979	\$465,533,437	\$1,492,273,619	\$215,406,674	\$58,966,614	\$190,866,401	\$9,837,397,160		
6	May 2021	\$89,024,241	\$167,401,301	\$813,681,024	\$4,030,751,588	\$2,632,947,611	\$548,733,543	\$1,703,091,949	\$215,397,628	\$59,061,542	\$261,552,983	\$10,521,643,410		
7	Jun 2021	\$89,022,802	\$167,431,563	\$818,297,790	\$4,039,499,732	\$2,599,303,764	\$562,316,068	\$1,737,812,541	\$215,396,150	\$58,766,985	\$269,878,340	\$10,557,725,735		
8	Jul 2021	\$89,025,247	\$167,431,563	\$819,636,695	\$4,048,568,321	\$2,432,964,470	\$518,796,747	\$1,606,673,681	\$215,341,764	\$58,409,557	\$222,129,056	\$10,178,977,100		
9	Aug 2021	\$89,024,855	\$175,352,450	\$819,591,141	\$4,049,897,454	\$2,431,984,667	\$517,246,548	\$1,611,646,770	\$215,341,524	\$58,360,735	\$222,237,312	\$10,190,683,456		
10	Sep 2021	\$89,024,855	\$175,353,347	\$822,245,552	\$4,052,316,516	\$2,434,335,282	\$524,371,611	\$1,613,518,659	\$215,299,247	\$58,608,249	\$222,631,598	\$10,207,704,915		
11	Oct 2021	\$89,042,253	\$175,676,251	\$831,220,928	\$4,056,196,153	\$2,436,616,253	\$531,808,567	\$1,614,315,324	\$215,308,190	\$58,687,095	\$222,776,028	\$10,231,647,043		
12	Nov 2021	\$89,041,198	\$175,636,905	\$845,558,875	\$4,089,649,215	\$2,442,871,737	\$538,264,682	\$1,615,374,998	\$215,308,169	\$58,670,087	\$222,916,955	\$10,293,292,820		
13	Dec 2021	\$96,071,393	\$185,859,181	\$843,791,400	\$4,116,024,360	\$2,450,974,771	\$542,755,368	\$1,618,978,825	\$215,308,596	\$58,752,899	\$223,182,876	\$10,351,699,667		

14
15 Depreciation Rates (Percent per year) See Instruction 1.

Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
17a	Dec 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17b	Jan 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17c	Feb 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17d	Mar 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17e	Apr 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17f	May 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17g	Jun 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17h	Jul 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17i	Aug 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17j	Sep 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17k	Oct 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17l	Nov 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17m	Dec 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	

18
19 Monthly Depreciation Expense for Transmission Plant - ISO by FERC Account: See Note 1 and Instruction 1

Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
FERC Account:												
23	Jan 2021	\$0	\$231,014	\$1,722,228	\$8,134,421	\$4,680,983	\$1,321,117	\$3,684,491	\$296,193	\$191,119	\$249,728	\$20,511,292
24	Feb 2021	\$0	\$231,015	\$1,726,241	\$8,156,840	\$4,697,303	\$1,327,757	\$3,832,794	\$296,178	\$191,043	\$250,124	\$20,709,294
25	Mar 2021	\$0	\$231,319	\$1,732,630	\$8,185,849	\$4,713,793	\$1,348,951	\$3,836,263	\$296,184	\$190,469	\$249,752	\$20,785,210
26	Apr 2021	\$0	\$231,520	\$1,736,542	\$8,209,611	\$4,729,621	\$1,364,981	\$3,837,232	\$296,184	\$190,402	\$249,736	\$20,845,830
27	May 2021	\$0	\$231,541	\$1,738,313	\$8,249,735	\$4,754,590	\$1,423,756	\$3,792,862	\$296,184	\$190,167	\$248,126	\$20,925,275
28	Jun 2021	\$0	\$231,572	\$1,742,634	\$8,296,630	\$5,353,660	\$1,678,210	\$4,328,692	\$296,172	\$190,473	\$340,019	\$22,458,062
29	Jul 2021	\$0	\$231,614	\$1,752,521	\$8,314,637	\$5,285,251	\$1,719,750	\$4,416,940	\$296,170	\$189,524	\$350,842	\$22,557,248
30	Aug 2021	\$0	\$231,614	\$1,755,389	\$8,333,303	\$4,947,028	\$1,586,653	\$4,083,629	\$296,095	\$188,371	\$288,768	\$21,710,849
31	Sep 2021	\$0	\$242,571	\$1,755,291	\$8,336,039	\$4,945,035	\$1,581,912	\$4,096,269	\$296,095	\$188,213	\$288,909	\$21,730,334
32	Oct 2021	\$0	\$242,572	\$1,760,976	\$8,341,018	\$4,949,815	\$1,603,703	\$4,101,027	\$296,036	\$189,012	\$289,421	\$21,773,580
33	Nov 2021	\$0	\$243,019	\$1,780,004	\$8,349,004	\$4,954,453	\$1,626,448	\$4,103,051	\$296,049	\$189,266	\$289,609	\$21,831,097
34	Dec 2021	\$0	\$242,964	\$1,810,905	\$8,417,861	\$4,967,173	\$1,646,193	\$4,105,745	\$296,049	\$189,211	\$289,792	\$21,965,893
35	Totals:	\$0	\$2,822,335	\$21,013,866	\$99,324,949	\$58,978,705	\$18,229,432	\$48,218,995	\$3,553,588	\$2,277,270	\$3,384,825	\$257,803,964

Total Annual Depreciation Expense for Transmission Plant - ISO: (equals sum of monthly amounts)

39 2) Calculation of Depreciation Expense for Distribution Plant - ISO

40						
41	<u>360</u>	<u>361</u>	<u>362</u>		<u>Source</u>	
42	Distribution Plant - ISO BOY	\$0	\$0	\$0		6-PlantInService Line 15.
43	Distribution Plant - ISO EOY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		6-PlantInService Line 16.
44	Average BOY/EOY :	\$0	\$0	\$0		
45						
46	Depreciation Rates (Percent per year) See "18-DepRates".					
47	<u>360</u>	<u>361</u>	<u>362</u>			
48		1.67%	2.05%	1.86%		
49						
50	Depreciation Expense for Distribution Plant - ISO					See Note 2 and Instruction 2
51						
52	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>		
53		\$0	\$0	\$0	\$0	Total is sum of Depreciation Expense for accounts
54						360, 361, and 362
55						

56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

57					
58	Total General Plant Depreciation Expense		290,417,195		FF1 336.10f
59	Total Intangible Plant Depreciation Expense		321,783,944		FF1 336.1f
60	Sum of Total General and Total Intangible Depreciation Expense		\$612,201,139		Line 58 + Line 59
61	Transmission Wages and Salaries Allocation Factor		6.2175%		27-Allocators, Line 9
62	General and Intangible Depreciation Expense		\$38,063,495		Line 60 * Line 61
63					

64 4) Depreciation Expense

65				
66	Depreciation Expense is the sum of:	<u>Amount</u>	<u>Source</u>	
67	1) Depreciation Expense for Transmission Plant - ISO	\$257,803,964	Line 37, Col 12	
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53	
69	3) General and Intangible Depreciation Expense	<u>\$38,063,495</u>	Line 62	
70	Depreciation Expense:	\$295,867,459	Line 67 + Line 68 + Line 69	

Notes:

- 1) Depreciation Expense for each account for each month is equal to the previous month balance of Transmission Plant - ISO for that same account, times the Monthly Depreciation Rate for that account. Monthly rate = annual rates on Line 17a etc. divided by 12.
- 2) Depreciation Expense for each account is equal to the Average BOY/EOY value on Line 44 times the Depreciation Rate on Line 48.

Instructions:

- 1) Depreciation rates on lines 17a-17m are input based on the stated values of ISO Transmission Plant depreciation rates from Schedule 18 of the Formula Rate Spreadsheet in effect during the Prior Year.
- 2) In the event that depreciation rates stated on Schedule 18 to be applied to Distribution Plant - ISO are revised mid-year, calculate Depreciation Expense for for Distribution Plant - ISO on Line 53 utilizing the weighted-average (by time) of the annual depreciation rates in effect in the Prior Year.

Depreciation Rates

1) Transmission Plant - ISO			Plant		
FERC			Less	Removal	
<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Salvage</u>	<u>Cost</u>	<u>Total</u>
1	350.1	Fee Land	0.00%	0.00%	0.00%
2	350.2	Easements	1.66%	0.00%	1.66%
3	352	Structures and Improvements	1.80%	0.77%	2.57%
4	353	Station Equipment	2.20%	0.27%	2.47%
5	354	Towers and Fixtures	1.35%	1.09%	2.44%
6	355	Poles and Fixtures	2.00%	1.67%	3.67%
7	356	Overhead Conductors and Devices	2.00%	1.05%	3.05%
8	357	Underground Conduit	1.65%	0.00%	1.65%
9	358	Underground Conductors and Devices	3.26%	0.61%	3.87%
10	359	Roads and Trails	1.56%	0.00%	1.56%
11					
2) Distribution Plant - ISO			Plant		
FERC			Less	Removal	
<u>Account</u>	<u>Description</u>		<u>Salvage</u>	<u>Cost</u>	<u>Total</u>
12	360	Land and Land Rights	1.67%	0.00%	1.67%
13	361	Structures and Improvements	1.42%	0.63%	2.05%
14	362	Station Equipment	1.33%	0.53%	1.86%
3) General Plant			Plant		
FERC			Less	Removal	
<u>Account</u>	<u>Description</u>		<u>Salvage</u>	<u>Cost</u>	<u>Total</u>
15	389	Land and Land Rights	1.67%	0.00%	1.67%
16	390	Structures and Improvements	1.59%	0.23%	1.82%
17	391.1	Office Furniture	5.00%	0.00%	5.00%
18	391.5	Office Equipment	20.00%	0.00%	20.00%
19	391.6	Duplicating Equipment	20.00%	0.00%	20.00%
20	391.2	Personal Computers	19.07%	0.00%	19.07%
21	391.3	Mainframe Computers	19.07%	0.00%	19.07%
22	391.7	PC Software	19.07%	0.00%	19.07%
23	391.4	DDSMS - CPU & Processing	11.36%	0.00%	11.36%
24	391.4	DDSMS - Controllers, Receivers, Comm.	11.36%	0.00%	11.36%
25	391.4	DDSMS - Telemetering & System	11.36%	0.00%	11.36%
26	391.4	DDSMS - Miscellaneous	11.36%	0.00%	11.36%
27	391.4	DDSMS - Five Year	11.36%	0.00%	11.36%
28	393	Stores Equipment	5.00%	0.00%	5.00%
29	395	Laboratory Equipment	6.67%	0.00%	6.67%
30	398	Misc Power Plant Equipment	5.00%	0.00%	5.00%
31	397	Data Network Systems	20.00%	0.00%	20.00%
32	397	Telecom System Equipment	14.29%	0.00%	14.29%
33	397	Netcomm Radio Assembly	10.00%	0.00%	10.00%
34	397	Microwave Equip. & Antenna Assembly	6.67%	0.00%	6.67%
35	397	Telecom Power Systems	5.00%	0.00%	5.00%
36	397	Fiber Optic Communication Cables	4.00%	0.00%	4.00%
37	397	Telecom Infrastructure	2.50%	0.00%	2.50%
38	392	Transportation Equip.	14.29%	0.00%	14.29%
39	394.4	Garage & Shop -- Equip.	10.00%	0.00%	10.00%
40	394.5	Tools & Work Equip. -- Shop	10.00%	0.00%	10.00%
41	396	Power Oper Equip	6.67%	0.00%	6.67%
4) Intangible Plant			Plant		
FERC			Less	Removal	
<u>Account</u>	<u>Description</u>		<u>Salvage</u>	<u>Cost</u>	<u>Total</u>
42	302	Hydro Relicensing	2.06%	0.00%	2.06%
43	303	Radio Frequency	2.50%	0.00%	2.50%
44	301	Other Intangibles	5.00%	0.00%	5.00%
45	303	Cap Soft 5yr	21.48%	0.00%	21.48%
46	303	Cap Soft 7yr	14.29%	0.00%	14.29%
47	303	Cap Soft 10yr	10.00%	0.00%	10.00%
48	303	Cap Soft 15yr	6.67%	0.00%	6.67%

Notes: 1) Depreciation rates may only be revised as approved by the Commission pursuant to a Section 205 or 206 filing.

Operations and Maintenance Expenses

Workpaper: WP Schedule 19 O&M Cost Detail

Cells shaded yellow are input cells

1) Determination of Adjusted Operations and Maintenance Expenses for each account (Note 1)

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 8a	Col 9	Col 10	Col 11
			= C3 + C4			Note 2	= C7 + C8			Schedule 35, Rows 5-36	= C10 + C11	= C3 + C7	= C4 + C8 + C8a
		Total Recorded O&M Expenses			Adjustments			Adjusted Recorded O&M Expenses					
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	O&M Services (See Note 8)	Total	Labor	Non-Labor	
Transmission Accounts													
1	560 - Operations Supervision and Engineering - Allocated	\$5,592,037	\$1,704,296	\$3,887,740		\$0			\$0	\$5,592,037	\$1,704,296	\$3,887,740	
2	560 - Sylmar/Palo Verde	\$327,014	\$0	\$327,014		\$0			\$0	\$327,014	\$0	\$327,014	
3	561 Load Dispatch - Allocated	\$11,204,661	\$8,783,127	\$2,421,534		\$0			\$0	\$11,204,661	\$8,783,127	\$2,421,534	
4	561.400 Scheduling, System Control and Dispatch Services	\$28,371,657	\$0	\$28,371,657	A	-\$28,371,657	\$0	(\$28,371,657)	\$0	\$0	\$0	\$0	
5	561.500 Reliability Planning and Standards Development	\$4,387,896	\$3,850,591	\$537,305		\$0			\$0	\$4,387,896	\$3,850,591	\$537,305	
6	562 - Station Expenses - Allocated	\$21,913,565	\$17,709,529	\$4,204,035		\$0			\$0	\$21,913,565	\$17,709,529	\$4,204,035	
7	562 - MOGS Station Expense	\$0	\$0	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	562 - Sylmar/Palo Verde	\$897,733	\$0	\$897,733		\$0			\$0	\$897,733	\$0	\$897,733	
9	563 - Overhead Line Expenses - Allocated	\$28,018,134	\$9,283,876	\$18,734,258		\$0			\$0	\$28,018,134	\$9,283,876	\$18,734,258	
10	564 - Underground Line Expenses - Allocated	\$2,464,409	\$2,034,245	\$430,164		\$0			\$0	\$2,464,409	\$2,034,245	\$430,164	
11	565 - Transmission of Electricity by Others	\$0	\$0	\$0		\$0			\$0	\$0	\$0	\$0	
12	565 - Wheeling Costs	\$21,106,578	\$0	\$21,106,578	C	-\$21,106,578	\$0	(\$21,106,578)	\$0	\$0	\$0	\$0	
13	565 - WAPA Transmission for Remote Service	\$328,195	\$0	\$328,195		\$0			\$0	\$328,195	\$0	\$328,195	
14	566 - Miscellaneous Transmission Expenses - Allocated	\$89,876,954	\$25,535,125	\$64,341,829	F	-\$50,362,216	(\$297,312)	(\$50,064,904)	\$0	\$39,514,738	\$25,237,814	\$14,276,925	
15	566 - ISO/RSBA/TSP Balancing Accounts	\$195,907,469	\$2	\$195,907,467	D	-\$195,901,529	\$0	(\$195,901,529)	\$0	\$5,940	\$2	\$5,939	
16	566 - Sylmar/Palo Verde/Other General Functions	-\$277,792	\$1,357	(\$279,149)		\$0			\$0	-\$277,792	\$1,357	-\$279,149	
17	567 - Line Rents - Allocated	\$18,078,216	\$56,956	\$18,021,260		\$0			\$0	\$18,078,216	\$56,956	\$18,021,260	
18	567 - Eldorado	\$90,937	\$0	\$90,937		\$0			\$0	\$90,937	\$0	\$90,937	
19	567 - Sylmar/Palo Verde	\$272,402	\$0	\$272,402		\$0			\$0	\$272,402	\$0	\$272,402	
20	568 - Maintenance Supervision and Engineering - Allocated	\$1,458,163	\$1,254,264	\$203,899		\$0			\$0	\$1,458,163	\$1,254,264	\$203,899	
21	568 - Sylmar/Palo Verde	\$385,257	\$0	\$385,257		\$0			\$0	\$385,257	\$0	\$385,257	
22	569 - Maintenance of Structures - Allocated	\$39,698,016	\$5,126	\$39,692,890	E	-\$37,437,029	\$0	(\$37,437,029)	\$0	\$2,260,987	\$5,126	\$2,255,861	
23	569 - Sylmar/Palo Verde	\$381,983	\$0	\$381,983		\$0			\$0	\$381,983	\$0	\$381,983	
24	570 - Maintenance of Station Equipment - Allocated	\$7,733,142	\$3,743,307	\$3,989,836		\$0			\$0	\$7,733,142	\$3,743,307	\$3,989,836	
25	570 - Sylmar/Palo Verde	\$1,857,444	\$0	\$1,857,444		\$0			\$0	\$1,857,444	\$0	\$1,857,444	
26	571 - Maintenance of Overhead Lines - Allocated	\$69,151,435	\$12,193,526	\$56,957,908		\$0			\$0	\$69,151,435	\$12,193,526	\$56,957,908	
27	571 - Sylmar/Palo Verde	\$555,768	\$0	\$555,768		\$0			\$0	\$555,768	\$0	\$555,768	
28	572 - Maintenance of Underground Lines - Allocated	\$374,849	\$165,669	\$209,180		\$0			\$0	\$374,849	\$165,669	\$209,180	
29	572 - Sylmar/Palo Verde	\$5,003	\$0	\$5,003		\$0			\$0	\$5,003	\$0	\$5,003	
30	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$1,259,173	\$933,258	\$325,915		\$0			\$0	\$1,259,173	\$933,258	\$325,915	
31	...	---	---	---	---	\$0	---	---	\$0	\$0	\$0	\$0	
32	Transmission NOIC (Note 3)	-	-	-		-\$2,224,263	(\$2,224,263)	\$0	\$0	-\$2,224,263	-\$2,224,263	\$0	
33	Total Transmission O&M	\$551,420,300	\$87,254,256	\$464,166,044		-\$335,403,272	-\$2,521,575	-\$332,881,697	\$0	\$216,017,028	\$84,732,681	\$131,284,347	

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Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	
	= C3 + C4			Note 2	= C7 + C8			= C10 + C11	= C3 + C7	= C4 + C8	
Account/Work Activity Rev	Total Recorded O&M Expenses			Reason	Adjustments			Adjusted Recorded O&M Expenses			
	Total	Labor	Non-Labor		Total	Labor	Non-Labor	Total	Labor	Non-Labor	
Distribution Accounts											
35	582 - Station Expenses	33,503,825	\$26,319,020	\$7,184,805		-			33,503,825	26,319,020	7,184,805
36	590 - Maintenance Supervision and Engineering	1,448,907	\$1,253,042	\$195,865		-			1,448,907	1,253,042	195,865
37	591 - Maintenance of Structures	96,985	\$25,893	\$71,092		-			96,985	25,893	71,092
38	592 - Maintenance of Station Equipment	5,796,388	\$4,323,217	\$1,473,172		-			5,796,388	4,323,217	1,473,172
39	Accounts with no ISO Distribution Costs	864,468,628	\$248,089,230	\$616,379,398	F	(1,616,662)	(\$127,765)	(\$1,488,897)	862,851,966	247,961,465	614,890,501
40	Distribution NOIC (Note 3)	-	-	-		(7,137,954)	(7,137,954)	-	(7,137,954)	(7,137,954)	-
41	Total Distribution O&M	905,314,733	280,010,402	625,304,332		(8,754,616)	(7,265,719)	(1,488,897)	896,560,117	272,744,683	623,815,434
42											
43	Total Transmission and Distribution O&M	1,456,735,033	367,264,657	1,089,470,376		(344,157,888)	(9,787,294)	(334,370,594)	1,112,577,145	357,477,364	755,099,782
44											
45	Total Transmission O&M Expenses in FERC Form 1:	\$551,420,299	FF1 321.112b	Must equal Line 33, Column 2.							
46	Total Distribution O&M Expenses in FERC Form 1:	\$905,314,734	FF1 322.156b	Must equal Line 41, Column 2.							
47	Total TDBU NOIC	-\$9,362,217	20-AandG, Note 2, f								

2) Determination of ISO Operations and Maintenance Expenses for each account (Note 5).

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
Line	Account/Work Activity Rev	Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO	
		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference	
Transmission Accounts										
48	560 - Operations Supervision and Engineering - Allocated	5,592,037	1,704,296	3,887,740	39.2%	2,189,287	667,234	1,522,054	27-Allocators Line 42	
49	560 - Sylmar/Palo Verde	327,014	-	327,014	100.0%	327,014	-	327,014	100%	
50	561 Load Dispatch - Allocated	11,204,661	8,783,127	2,421,534	39.2%	4,386,635	3,438,602	948,033	27-Allocators Line 42	
51	561.400 Scheduling, System Control and Dispatch Services	0	-	0	0.0%	-	-	-	0%	
52	561.500 Reliability Planning and Standards Development	4,387,896	3,850,591	537,305	100.0%	4,387,896	3,850,591	537,305	100%	
53	562 - Station Expenses - Allocated	21,913,565	17,709,529	4,204,035	39.2%	8,579,180	6,933,297	1,645,884	27-Allocators Line 42	
54	562 - MOGS Station Expense	-	-	-	0.0%	-	-	-	0%	
55	562 - Sylmar/Palo Verde	897,733	-	897,733	100.0%	897,733	-	897,733	100%	
56	563 - Overhead Line Expenses - Allocated	28,018,134	9,283,876	18,734,258	48.5%	13,596,414	4,505,204	9,091,210	27-Allocators Line 30	
57	564 - Underground Line Expenses - Allocated	2,464,409	2,034,245	430,164	2.0%	49,908	41,196	8,711	27-Allocators Line 36	
58	565 - Transmission of Electricity by Others	-	-	-	100.0%	-	-	-	100%	
59	565 - Wheeling Costs	-	-	-	0.0%	-	-	-	0%	
60	565 - WAPA Transmission for Remote Service	328,195	-	328,195	0.0%	-	-	-	0%	
61	566 - Miscellaneous Transmission Expenses - Allocated	39,514,738	25,237,814	14,276,925	39.2%	15,470,056	9,880,627	5,589,429	27-Allocators Line 42	
62	566 - ISO/RSBA/TSP Balancing Accounts	5,940	2	5,939	0.0%	-	-	-	0%	
63	566 - Sylmar/Palo Verde/Other General Functions	(277,792)	1,357	(279,149)	100.0%	(277,792)	1,357	(279,149)	100%	
64	567 - Line Rents - Allocated	18,078,216	56,956	18,021,260	48.5%	8,772,851	27,639	8,745,212	27-Allocators Line 30	
65	567 - Eldorado	90,937	-	90,937	100.0%	90,937	-	90,937	100%	
66	567 - Sylmar/Palo Verde	272,402	-	272,402	100.0%	272,402	-	272,402	100%	
67	568 - Maintenance Supervision and Engineering - Allocated	1,458,163	1,254,264	203,899	39.2%	570,872	491,046	79,827	27-Allocators Line 42	
68	568 - Sylmar/Palo Verde	385,257	-	385,257	100.0%	385,257	-	385,257	100%	
69	569 - Maintenance of Structures - Allocated	2,260,987	5,126	2,255,861	39.2%	885,179	2,007	883,172	27-Allocators Line 42	
70	569 - Sylmar/Palo Verde	381,983	-	381,983	100.0%	381,983	-	381,983	100%	
71	570 - Maintenance of Station Equipment - Allocated	7,733,142	3,743,307	3,989,836	39.2%	3,027,532	1,465,508	1,562,024	27-Allocators Line 42	
72	570 - Sylmar/Palo Verde	1,857,444	-	1,857,444	100.0%	1,857,444	-	1,857,444	100%	
73	571 - Maintenance of Overhead Lines - Allocated	69,151,435	12,193,526	56,957,908	48.5%	33,557,250	5,917,176	27,640,074	27-Allocators Line 30	
74	571 - Sylmar/Palo Verde	555,768	-	555,768	100.0%	555,768	-	555,768	100%	
75	572 - Maintenance of Underground Lines - Allocated	374,849	165,669	209,180	2.0%	7,591	3,355	4,236	27-Allocators Line 36	
76	572 - Sylmar/Palo Verde	5,003	-	5,003	100.0%	5,003	-	5,003	100%	
77	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	1,259,173	933,258	325,915	39.2%	492,968	365,372	127,596	27-Allocators Line 42	
78	...	---	---	---	---	---	---	---	---	
79	Transmission NOIC (Note 4)	(2,224,263)	(2,224,263)	-	---	(961,516)	(961,516)	-	---	
80	Total Transmission - ISO O&M	216,017,028	84,732,681	131,284,347		99,507,852	36,628,694	62,879,158		

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Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
		From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
	Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO	
	Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference	
Distribution Accounts									
82 582 - Station Expenses	33,503,825	26,319,020	7,184,805	0.0%	-	-	-	27-Allocators Line 48	
83 590 - Maintenance Supervision and Engineering	1,448,907	1,253,042	195,865	0.0%	-	-	-	27-Allocators Line 48	
84 591 - Maintenance of Structures	96,985	25,893	71,092	0.0%	-	-	-	27-Allocators Line 48	
85 592 - Maintenance of Station Equipment	5,796,388	4,323,217	1,473,172	0.0%	-	-	-	27-Allocators Line 48	
86 Accounts with no ISO Distribution Costs	862,851,966	247,961,465	614,890,501	0.0%	-	-	-	0%	
87 Distribution NOIC (Note 4)	(7,137,954)	(7,137,954)	-	0.0%	-	-	-	0%	
88 Total Distribution - ISO O&M	896,560,117	272,744,683	623,815,434		-	-	-		
89									
90									
91 Total ISO O&M Expenses (in Column 6)	1,112,577,145	357,477,364	755,099,782		99,507,852	36,628,694	62,879,158		
92 Line 80 + Line 88									

Notes:

- 1) "Adjusted Operations and Maintenance Expenses for each account" are the total amounts of O&M costs booked to each Transmission or Distribution account, less adjustments as noted.
- 2) Reasons for excluded amounts:
 - A: Exclude entire amount, all attributable to CAISO costs recovered in Energy Resource Recovery Account.
 - B: Exclude amount related to MOGS Station Expense.
 - C: Exclude amount attributable to CAISO costs recovered in Energy Resource Recovery Account.
 - D: Exclude amount recovered through to Reliability Services Balancing Account, the Transmission Access Charge Balancing Account Adjustment, and the American Reinvestment Recovery Act for the Tehachapi Wind Energy Storage Project.
 - E: Exclude amount of costs transferred to account from A&G Account 920 pursuant to Order 668.
 - F: Excludes shareholder funded costs.

3) Total TDBU NOIC is allocated to Transmission and Distribution in proportion to labor in the respective functions. Transmission NOIC ("Non-Officer Incentive Compensation") equals Total TDBU NOIC times the Transmission NOIC Percentage calculated below. Distribution NOIC equals Total TDBU NOIC times the Distribution NOIC Percentage below.

Total TDBU NOIC is on Line: 47

	Percentage	Calculation
Transmission NOIC Percentage:	23.7579%	Line 33, Col 3 / Line 43, Col 3
Distribution NOIC Percentage:	76.2421%	Line 41, Col 3 / Line 43, Col 3

- 4) NOIC attributable to ISO Transmission (Column 7) is calculated utilizing a percentage equal to the ratio of total ISO O&M Labor Expenses in column 7 (exclusive of NOIC) to the total labor expenses in column 3 (exclusive of NOIC). That allocator, which is identified below, is then applied to the value in Column 3 to arrive at the NOIC attributable to ISO Transmission in Column 7. Resulting Percentage is: 43.23%
- 5) "ISO Operations and Maintenance Expenses" is the amount of costs in each Transmission or Distribution account related to ISO Transmission Facilities.
- 6) See Column 9 for references to source of each Percent ISO.
- 7) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 19.
- 8) Each O&M Account contributing to the calculation of "Total ISO O&M Expense" (Line 91, Column 6) may include revenue associated with a Commission-approved O&M Services Formula assessing other entities for O&M Services provided by SCE. See Schedule 35, Notes 1-3. All O&M Services Formula Revenue is "non-labor", and entered in Column 8a, Lines 1-32.

Calculation of Administrative and General Expense

Inputs are shaded yellow

Line	Acct.	Description	Col 1	Col 2	Col 3	Col 3a	Col 4	Notes
			FERC Form 1 Amount	Data Source	Total Amount Excluded	Other Formula Revenue	A&G Expense	
1	920	A&G Salaries	\$489,200,978	FF1 323.181b	\$216,390,816	\$0	\$272,810,162	
2	921	Office Supplies and Expenses	\$276,778,928	FF1 323.182b	\$77,497	\$0	\$276,701,431	
3	922	A&G Expenses Transferred	-\$252,808,152	FF1 323.183b	-\$106,131,574	\$0	-\$146,676,578	Credit
4	923	Outside Services Employed	\$41,718,502	FF1 323.184b	\$1,504,970	\$0	\$40,213,532	
5	924	Property Insurance	\$20,044,138	FF1 323.185b	\$0	\$0	\$20,044,138	
6	925	Injuries and Damages	\$1,882,001,326	FF1 323.186b	\$221,963,260	\$0	\$1,660,038,066	
7	926	Employee Pensions and Benefits	\$52,118,968	FF1 323.187b	\$4,785,563	\$0	\$47,333,405	
8	927	Franchise Requirements	\$126,503,079	FF1 323.188b	\$126,503,079	\$0	\$0	= (C1 - C3), See also Note 5
9	928	Regulatory Commission Expenses	\$8,569,448	FF1 323.189b	\$7,858,893	\$0	\$710,555	
10	929	Duplicate Charges	\$0	FF1 323.190b	\$0	\$0	\$0	
11	930.1	General Advertising Expense	\$13,641,394	FF1 323.191b	\$0	\$0	\$13,641,394	
12	930.2	Miscellaneous General Expense	\$40,385,690	FF1 323.192b	\$24,997,915	\$0	\$15,387,775	
13	931	Rents	\$9,108,333	FF1 323.193b	\$0	\$0	\$9,108,333	
14	935	Maintenance of General Plant	\$22,903,562	FF1 323.196b	\$674,198	\$0	\$22,229,364	
15			\$2,730,166,194		Total A&G Expenses:		\$2,231,541,577	

		Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment:	\$2,231,541,577	Line 15
17	Less Account 924:	\$20,044,138	Line 5
18	Amount to apply the Transmission W&S AF:	\$2,211,497,439	Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor:	6.2175%	27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G:	\$137,499,452	Line 18 * Line 19
21	Transmission Plant Allocation Factor:	18.2650%	27-Allocators, Line 22
22	Property Insurance portion of A&G:	\$3,661,070	Line 5 Col 4 * Line 21
23	Administrative and General Expenses:	\$141,160,522	Line 20 + Line 22

Note 1: Itemization of exclusions

Workpaper: WP Schedule 20

Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)	Col 1	Col 2	Col 3	Col 4	Notes
			Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	
24	920	\$216,390,816	\$5,339,758		\$211,051,058		See Instructions 2b, 3, and Note 2
25	921	\$77,497	\$77,497		\$0		
26	922	-\$106,131,574	-\$3,857,844		-\$102,273,730		
27	923	\$1,504,970	\$1,504,970		\$0		
28	924	\$0	\$0		\$0		
29	925	\$221,963,260	\$221,963,260		\$0		See Instruction 6
30	926	\$4,785,563	\$4,785,563		\$0	\$0	See Note 3
31	927	\$126,503,079	\$0	\$126,503,079	\$0	\$0	See Note 4
32	928	\$7,858,893	\$7,858,893		\$0		
33	929	\$0	\$0		\$0		
34	930.1	\$0	\$0		\$0		
35	930.2	\$24,997,915	\$24,997,915		\$0		
36	931	\$0	\$0		\$0		
37	935	\$674,198	\$674,198		\$0		

Note 2: Non-Officer Incentive Compensation ("NOIC") Adjustment

Adjust NOIC by excluding accrued NOIC Amount and replacing with the actual non-capitalized A&G NOIC payout.

Workpaper: **WP Schedule 20**

	<u>Amount</u>	<u>Source</u>
a	Accrued NOIC Amount: \$204,547,459	SCE Records
b	Actual A&G NOIC payout: -\$6,503,599	Note 2, d
c	Adjustment: \$211,051,058	

Actual non-capitalized NOIC Payouts:

	<u>Department</u>	<u>Amount</u>	<u>Source</u>
d	A&G	-\$6,503,599	SCE Records and Workpapers
e	Other	-\$2,814,299	SCE Records and Workpapers
f	Trans. And Dist. Business Unit	-\$9,362,217	SCE Records and Workpapers
g	Total:	-\$18,680,115	Sum of d to f

Note 3: PBOPs Exclusion Calculation

	<u>Amount</u>	<u>Note:</u>
a	Current Authorized PBOPs Expense Amount:	\$0 See instruction #4
b	Prior Year Authorized PBOPs Expense Amount:	\$0 Authorized PBOPs Expense Amount during Prior Year
c	Prior Year FF1 PBOPs expense:	\$0 SCE Records
d	PBOPs Expense Exclusion:	\$0 c - b

Note 4:

Amount in Line 31, column 2 equals amount in Line 8, column 1 because all Franchise Requirements Expenses are excluded Franchise Fees Expenses component of the Prior Year TRR are based on Franchise Fee Factors.

Note 5:

O&M Services Formula Revenue is added in Column 3a pursuant to Schedule 35, Note 2. Column 3 amounts are from Schedule 35, Lines 38-52, Column 4. Franchise Fees are separately recovered through Line 43 of Schedule 4, and therefore the amount of O&M Services Formula revenue associated with Franchise Fees (Line 8, Col. 3a) is not included in Column 4.

Instructions:

- 1) Enter amounts of A&G expenses from FERC Form 1 in Lines 1 to 14.
- 2) Fill out "Itemization of Exclusions" table for all input cells. NOIC amount in Column 3, Line 24 is calculated in Note 2. The PBOPs exclusion in Column 4, Line 30 is calculated in Note 3.
 - a) Exclude amount of any Shareholder Adjustments, costs incurred on behalf of SCE shareholders, from relevant account in Column 1.
 - b) Include as an adjustment in Column 1 for Account 920 any amount excluded from Accounts 569.100, 569.200, and 569.300 in Schedule 19 (OandM) related to Order 668 costs transferred.
 - c) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
 - d) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
 - e) Exclude any amount of expense relating to secondary land use and audit expenses not directly benefitting utility customers.
 - f) Exclude from account 930.2:
 - 1) Nuclear Power Research Expenses.
 - 2) Write Off of Abandoned Project Expenses.
 - 3) Any advertising expenses within the Consultants/Professional Services category.
 - g) Exclude the following costs included in any account 920-935:
 - 1) Any amount of "Provision for Doubtful Accounts" costs.
 - 2) Any amount of "Accounting Suspense" costs.
 - 3) Any penalties or fines.
 - 4) Any amount of costs recovered 100% through California Public Utilities Commission ("CPUC") rates.
- 3) NOIC adjustment in Column 3, Line 24 is made by determining the difference between the total accrued NOIC amount included in the FERC Form 1 recorded cost amounts and the actual A&G NOIC payout (see note 2). NOIC adjustment in column 3, Line 26 is made by entering the amount of accrued NOIC that is capitalized.
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line a) may only be revised pursuant to Commission acceptance of an SCE FPA Section 205 filing to revise the authorized PBOPs expense, in accordance with the tariff protocols. Accordingly, any amount different than the authorized PBOPs expense during the Prior Year is excluded from account 926 (see note 3). Docket or Decision approving authorized PBOPs amount: **Docket No. ER22-1446**
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 20.
- 6) Any A&G costs associated with wildfires other than the 2017/18 Wildfire/Mudslide Events shall be reflected in A&G accounts on a cash basis during the year in which associated cash payments are made. In the event an initial cost accrual is made in a year to one or more A&G accounts 920-935, SCE shall exclude from A&G cost recovery any amount not paid in cash during that year through an entry to Column 1, Lines 24-37 of the "Itemization of Exclusions" matrix to the account in which the initial expense accrual was made. As cash payments related to the initial expense accrual are made in future years, SCE shall also include those expenses in A&G cost recovery on a cash basis through an entry to the Itemization of Exclusions matrix.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Traditional OOR			GRSM				Other Ratemaking	
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
1a	450	4191110	Late Payment Charge- Comm. & Ind.	5,489,578	Traditional OOR	5,489,578	0	5,489,578	0			0	0	1
1b	450	4191115	Residential Late Payment	3,294,824	Traditional OOR	3,294,824	0	3,294,824	0			0	0	1
2	450 Total			8,784,402		8,784,402	0	8,784,402	0		0	0	0	
3	FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)			8,784,402										
4a	451	4182110	Recover Unauthorized Use/Non-Energy	65,444	Traditional OOR	65,444	0	65,444	0			0	0	1
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	485,580	Traditional OOR	485,580	0	485,580	0			0	0	1
4c	451	4192110	Miscellaneous Service Revenues	0	Traditional OOR	0	0	0	0			0	0	1
4d	451	4192115	Returned Check Charges	1,002,330	Traditional OOR	1,002,330	0	1,002,330	0			0	0	1
4e	451	4192125	Service Reconnection Charges	0	Traditional OOR	0	0	0	0			0	0	1
4f	451	4192130	Service Establishment Charge	-49	Traditional OOR	-49	0	-49	0			0	0	1
4g	451	4192140	Field Collection Charges	17	Traditional OOR	17	0	17	0			0	0	1
4h	451	4192510	Quickcheck Revenue	0	GRSM	0	0	0	0	P		0	0	2
4i	451	4192910	PUC Reimbursement Fee-Elect	1,148,877	Other Ratemaking	0	0	0	0			0	1,148,877	6
4j	451	4182120	Uneconomic Line Extension	0	Traditional OOR	0	0	0	0			0	0	1
4k	451	4192152	Opt Out CARE-Res-Ini	270	Other Ratemaking	0	0	0	0			0	270	1
4l	451	4192155	Opt Out CARE-Res-Mo	29,470	Other Ratemaking	0	0	0	0			0	29,470	1
4m	451	4192158	Opt Out NonCARE-Res-Ini	6,300	Other Ratemaking	0	0	0	0			0	6,300	1
4n	451	4192160	Opt Out NonCARE-Res-Mo	138,170	Other Ratemaking	0	0	0	0			0	138,170	1
4o	451	4192135	Conn-Charge - Residential	2,906,174	Traditional OOR	2,906,174	0	2,906,174	0			0	0	1
4p	451	4192145	Conn-Charge - Non-Residential	1,506,365	Traditional OOR	1,506,365	0	1,506,365	0			0	0	1
4q	451	4192150	Conn-Charge - At Pole	1,695	Traditional OOR	1,695	0	1,695	0			0	0	1
4r	451	4184515	NEM 2.0	5,787,150	Traditional OOR	5,787,150	0	5,787,150	0			0	0	1
4s	451	4186927	AR Service Guarantee	-1,060,080	Traditional OOR	-1,060,080	0	-1,060,080	0			0	0	1
4t	451	4184533	Rule 21 Fast Track Application Fee	235,200	Traditional OOR	235,200	0	235,200	0			0	0	1
4u	451	4184531	WDAT Pre Application Fee	14,025	Traditional OOR	14,025	0	14,025	0			0	0	1
4v	451	4184532	Rule 21 Pre Application Fee	34,750	Traditional OOR	34,750	0	34,750	0			0	0	1
4w	451	4184534	WDAT Fast Track Application Fee	21,500	Traditional OOR	21,500	0	21,500	0			0	0	1
4x	451	4184535	Rule 21 Supplemental Review Fee	196,255	Traditional OOR	196,255	0	196,255	0			0	0	1
5	451 Total			12,519,444		11,196,357	0	11,196,357	0		0	0	1,323,087	
6	FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)			12,519,444										
7a	453	4183120	APS Palo Verde Water Sales	518,333	GRSM	0	0	0	518,333	P	81,483	436,850	0	2
7b	453	4183110	Sales of Water & Water Power - San Joaquin	852,769	Traditional OOR	852,769	0	852,769	0			0	0	1
8	453 Total			1,371,101		852,769	0	852,769	518,333		81,483	436,850	0	
9	FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)			1,371,101										
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	439,242	Traditional OOR	439,242	0	439,242	0			0	0	4
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos	6,208,065	Traditional OOR	6,208,065	0	6,208,065	0			0	0	4
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	2,653,624	Traditional OOR	2,653,624	0	2,653,624	0			0	0	4
10d	454	4184120	Joint Pole - Aud - Unauth Penalty	166,000	Traditional OOR	166,000	0	166,000	0			0	0	4
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	231,043	GRSM	0	0	231,043	P	40,073	190,970	0	2	
10f	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	8,169	GRSM	0	0	8,169	P	3,061	5,108	0	2	
10g	454	4184514	Joint Pole - Non-Tariff Requests for Information	0	GRSM	0	0	0	0	P	0	0	0	2
10h	454	4184516	Oil And Gas Royalties	11,001	GRSM	0	0	11,001	P	1,131	9,870	0	2	
10i	454	4184518	Def Operating Land & Facilities Rent Rev	141,114	Traditional OOR	141,114	0	141,114	0			0	0	4
10j	454	4184810	Facility Cost -EIX/Nonutility	44,624	Other Ratemaking	2,972	2,972	0	0			0	41,652	6, 12
10k	454	4184815	Facility Cost- Utility	0	Traditional OOR	0	0	0	0			0	0	7
10l	454	4184820	Rent Billed to Non-Utility Affiliates	1,355,906	Other Ratemaking	90,303	90,303	0	0			0	1,265,602	6, 12
10m	454	4184925	Rent Billed to Utility Affiliates	0	Traditional OOR	0	0	0	0			0	0	7
10n	454	4194110	Meter Leasing Revenue	0	Traditional OOR	0	0	0	0			0	0	1
10o	454	4194115	Company Financed Added Facilities	27,800,106	Traditional OOR	27,800,106	0	27,800,106	0			0	0	4
10p	454	4194120	Company Financed Interconnect Facilities	6,999,509	Traditional OOR	6,999,509	0	6,999,509	0			0	0	4
10q	454	4194130	SCE Financed Added Facility	5,193,336	Traditional OOR	5,193,336	0	5,193,336	0			0	0	4
10r	454	4194135	Interconnect Facility Finance Charge	1,537,247	Traditional OOR	1,537,247	661,945	875,302	0			0	0	8
10s	454	4204515	Operating Land & Facilities Rent Revenue	23,196,726	GRSM	0	0	23,196,726	P	4,078,977	19,117,749	0	2	
10t	454	4867020	Nonoperating Misc Land & Facilities Rent	65,901	Traditional OOR	65,901	0	65,901	0			0	0	4
10u	454	-	Miscellaneous Adjustments	1	Traditional OOR	1	0	1	0			0	0	1
10v	454	4206515	Op Misc Land/Fac Rev	1,730,462	GRSM	0	0	1,730,462	P	1,074,395	656,067	0	2	
10w	454	4184122	T-Unauth Pole Rent	0	Traditional OOR	0	0	0	0			0	0	4
10x	454	4184124	T-P&E Fees	57,225	Traditional OOR	57,225	0	57,225	0			0	0	4
10y	454	4184921	Rent Rev NU-NonBRRA	98,719	Other Ratemaking	6,441	6,441	0	0			0	92,277	6, 12
10z	454	4184911	Fac Cost NU-BRRRA	625,302	Other Ratemaking	41,645	41,645	0	0			0	583,657	6, 12
10aa	454	4184515	NEM 2.0	0	Other Ratemaking	0	0	0	0			0	0	6
10bb	454	4184126	Joint Pole - Tariffed - PA Inspect	9,489	Traditional OOR	9,489	0	9,489	0			0	0	4
10cc	454	4184526	Joint Pole - Non-Tariff PA Inspect	0	GRSM	0	0	0	0	P	0	0	0	2
10dd	454	4197020	Non-606 Def Operating Land & Fac Rent Rev-Pass	0	Traditional OOR	0	0	0	0			0	0	4
10ee	454	6120090	Nonoperating Land & Facilities Rent Expense	(2,561)	Traditional OOR	(2,561)	0	(2,561)	0			0	0	4
11	454 Total			78,568,251		51,409,662	803,307	50,606,355	25,177,401		5,197,636	19,979,765	1,981,189	
12	FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)			78,568,251										

Line	A FERC ACCT	B ACCT	C ACCT DESCRIPTION	D DOLLARS	E Category	Traditional OOR			GRSM			Other Ratemaking		N Notes
						F Total	G ISO	H Non-ISO	I Total	J A/P	K Threshold [10]	L Incremental	M Total	
12a	456	4186114	Energy Related Services	1,282,475	Traditional OOR	1,282,475	0	1,282,475	0			0	0	1
12b	456	4186118	Distribution Miscellaneous Electric Revenues	9,613	Traditional OOR	9,613	0	9,613	0			0	0	4
12c	456	4186120	Added Facilities - One Time Charge	156,830	Traditional OOR	156,830	0	156,830	0			0	0	4
12d	456	4186122	Building Rental - New Power/Mohave Cr		Traditional OOR	0	0	0	0			0	0	3
12e	456	4186126	Service Fee - Optimal Bill Prd		Traditional OOR	0	0	0	0			0	0	1
12f	456	4186128	Miscellaneous Revenues	772,617	Traditional OOR	772,617	0	772,617	0			0	0	1
12g	456	4186130	Tule Power Plant - Revenue		Traditional OOR	0	0	0	0			0	0	3
12h	456	4186142	Microwave Agreement		Traditional OOR	0	0	0	0			0	0	4
12i	456	4186150	Utility Subs Labor Markup		Traditional OOR	0	0	0	0			0	0	7
12j	456	4186155	Non Utility Subs Labor Markup	6,258	Other Ratemaking	417	417	0	0			0	5,842	6, 12
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay	-1,567	Traditional OOR	-1,567	0	-1,567	0			0	0	4
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	15,732	Traditional OOR	15,732	0	15,732	0			0	0	4
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Etwanda	-4,754	Traditional OOR	-4,754	0	-4,754	0			0	0	4
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	1,076	Traditional OOR	1,076	0	1,076	0			0	0	4
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater	775	Traditional OOR	775	0	775	0			0	0	4
12p	456	4186194	Property License Fee revenue	208,656	Traditional OOR	208,656	0	208,656	0			0	0	4
12q	456	4186512	Revenue From Recreation, Fish & Wildlife	1,948,152	GRSM	0	0	0	1,948,152	P	20,436	1,927,716	0	2
12r	456	4186514	Mapping Services	208,838	GRSM	0	0	0	208,838	P	15,566	193,272	0	2
12s	456	4186518	Enhanced Pump Test Revenue	94,875	GRSM	0	0	0	94,875	P	5,822	89,053	0	2
12t	456	4186524	Revenue From Scrap Paper - General Office	0	GRSM	0	0	0	0	P	0	0	0	2
12u	456	4186528	CTAC Revenues	0	GRSM	0	0	0	0	P	0	0	0	2
12v	456	4186530	AGTAC Revenues	0	GRSM	0	0	0	0	P	0	0	0	2
12w	456	4186716	ADT Vendor Service Revenue	0	GRSM	0	0	0	0	A	0	0	0	2
12xx	456	4186718	Read Water Meters - Irvine Ranch	0	GRSM	0	0	0	0	A	0	0	0	2
12yy	456	4186720	Read Water Meters - Rancho California	0	GRSM	0	0	0	0	A	0	0	0	2
12zz	456	4186722	Read Water Meters - Long Beach	0	GRSM	0	0	0	0	A	0	0	0	2
12aa	456	4186730	SSID Transformer Repair Services Revenue	0	GRSM	0	0	0	0	A	0	0	0	2
12bb	456	4186815	Employee Transfer/Affiliate Fee		Other Ratemaking	0	0	0	0			0	0	4
12cc	456	4186910	ITCC/CIAC Revenues	25,170,810	Traditional OOR	25,170,810	0	25,170,810	0			0	0	4
12cd	456	4186912	Revenue From Decommissioning Trust Fund	262,180,764	Other Ratemaking	0	0	0	0			0	262,180,764	6
12de	456	4186914	Revenue From Decommissioning Trust FAS115	-35,828,736	Other Ratemaking	0	0	0	0			0	-35,828,736	6
12df	456	4186916	Offset to Revenue from NDT Earnings/Realized	-262,180,764	Other Ratemaking	0	0	0	0			0	-262,180,764	6
12gg	456	4186918	Offset to Revenue from FAS 115 FMV	35,828,736	Other Ratemaking	0	0	0	0			0	35,828,736	6
12hh	456	4186920	Revenue From Decommissioning Trust FAS115-1	31,422,259	Other Ratemaking	0	0	0	0			0	31,422,259	6
12ii	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss	-31,422,259	Other Ratemaking	0	0	0	0			0	-31,422,259	6
12jj	456	4188712	Power Supply Installations - IMS	0	GRSM	0	0	0	0	A	0	0	0	2
12kk	456	4188714	Consulting Fees - IMS	0	GRSM	0	0	0	0	A	0	0	0	2
12ll	456	4196105	DA Revenue	47,291	Traditional OOR	47,291	0	47,291	0			0	0	1
12mm	456	4196158	EDBL Customer Finance Added Facilities	7,877,640	Traditional OOR	7,877,640	0	7,877,640	0			0	0	4
12nn	456	4196162	SCE Energy Manager Fee Based Services	32,380	Traditional OOR	32,380	0	32,380	0			0	0	4
12oo	456	4196166	SCE Energy Manager Fee Based Services Ad		Traditional OOR	0	0	0	0			0	0	4
12pp	456	4196172	Off Grid Photo Voltaic Revenues		Traditional OOR	0	0	0	0			0	0	1
12qq	456	4196174	Scheduling/Dispatch Revenues		Traditional OOR	0	0	0	0			0	0	4
12rr	456	4196176	Interconnect Facilities Charges-Customer Financed	455,407	Traditional OOR	455,407	5,546	449,861	0			0	0	8
12ss	456	4196178	Interconnect Facilities Charges - SCE Financed	3,043,708	Traditional OOR	3,043,708	0	3,043,708	0			0	0	4
12tt	456	4196184	DMS Service Fees	732	Traditional OOR	732	0	732	0			0	0	4
12uu	456	4196188	CCA - Information Fees	1,619,255	Traditional OOR	1,619,255	0	1,619,255	0			0	0	6
12vv	456	-	Miscellaneous Adjustments		Traditional OOR	0	0	0	0			0	0	1
12ww	456	4186911	Grant Amortization	3,353,919	Other Ratemaking	0	0	0	0			0	3,353,919	6
12xx	456	4186925	GHG Allowance Revenue	551,751,564	Other Ratemaking	0	0	0	0			0	551,751,564	6
12yy	456	4186132	Intercon One Time	50,677	Traditional OOR	50,677	0	50,677	0			0	0	4
12zz	456	4186116	EV Charging Revenue		Traditional OOR	0	0	0	0			0	0	4
12aaa	456	4186115	Energy Retld Srv-TSP	-109,979	Traditional OOR	-109,979	0	-109,979	0			0	0	4
12bbb	456	4186156	NIJ Labor Mktp-BRRBA	87,695	Other Ratemaking	5,840	5,840	0	0			0	81,854	6, 12
12ccc	456	4186120	LCFS CR 411.8	84,403,273	Traditional OOR	84,403,273	0	84,403,273	0			0	0	4
12ddd	456	4186128	Miscellaneous Revenues - ISO		Traditional OOR	0	0	0	0			0	0	5
12eee	456	4186732	Power Quality C&I Customer Program		GRSM	0	0	0	0	A	0	0	0	2
12fff	456	4171023	Gas Sales - ERRR	36,957,719	Other Ratemaking	0	0	0	0			0	36,957,719	6
12ggg	456	4186182	Miscellaneous Electric Revenue - ERRR		Other Ratemaking	0	0	0	0			0	0	6
12hhh	456	4186119	PUCRF Rate Adjustment - Electric		Traditional OOR	0	0	0	0			0	0	1
12iii	456	4186188	Utility Earnings - Mono Power Co		Traditional OOR	0	0	0	0			0	0	1
12jjj	456	4186115	Energy Retld Srvcs- Tehachapi Storage Project (TSP)		Other Ratemaking	0	0	0	0			0	0	6
12kkk	456	4186182	Misc Electric Rev	30,000	Other Ratemaking	0	0	0	0			0	30,000	6, 1
12lll	456	4186189	IC ServngsAdmin Rev	167,337	Other Ratemaking	0	0	0	0			0	167,337	6, 1
12mmm	456	4196201	SCEFinc Add Fac-FERC	(195,875)	Traditional OOR	-195,875	368,506	-564,381	0			0	0	8
12nnn	456	4196202	CusFinc IC Fac-FERC	72,534	Traditional OOR	72,534	72,534	0	0			0	0	8
12ooo	456	4196203	CusFinc IC Fac-CPUC	8,780,491	Traditional OOR	8,780,491	0	8,780,491	0			0	0	4
12ppp	456	4196204	SCEFinc IC Fac-FERC	2,791,067	Traditional OOR	2,791,067	1,274,481	1,516,587	0			0	0	8
13	456	Total		731,087,221		136,487,122	1,727,324	134,759,798	2,261,865		41,824	2,210,041	592,348,234	
14		FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)		731,087,221										

Line	A FERC ACCT	B ACCT	C ACCT DESCRIPTION	D DOLLARS	E Category	Traditional OOR			GRSM			Other Ratemaking		N Notes
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	
15a	456.1	4188112	Trans of Elec of Others - Pasadena	2,400	Traditional OOR	2,400	2,400	0	0		0	0	5	
15b	456.1	4188114	FTS PPU/Non-ISO	296,028	Traditional OOR	296,028	0	296,028	0		0	0	4	
15c	456.1	4188116	FTS Non-PPU/Non-ISO	898,963	Traditional OOR	898,963	0	898,963	0		0	0	4	
15d	456.1	4188812	ISO-Wheeling Revenue - Low Voltage	137,028	Other Ratemaking	0	0	0	0		0	137,028	6	
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	84,928,876	Other Ratemaking	0	0	0	0		0	84,928,876	6	
15f	456.1	4188816	ISO-Congestion Revenue		Other Ratemaking	0	0	0	0		0	0	6	
15g	456.1	4198110	Transmission of Elec of Others	39,722,400	Traditional OOR	39,722,400	39,722,400	0	0		0	0	5	
15h	456.1	4198112	WDAT	9,214,286	Traditional OOR	9,214,286	0	9,214,286	0		0	0	4	
15i	456.1	4198114	Radial Line Rev-Base Cost - Reliant Coolwater		Traditional OOR	0	0	0	0		0	0	4	
15j	456.1	4198116	Radial Line Rev-Base Cost - Reliant Ormond Beach		Traditional OOR	0	0	0	0		0	0	4	
15k	456.1	4198118	Radial Line Rev-O&M - AES Huntington Beach	402,148	Traditional OOR	402,148	0	402,148	0		0	0	4	
15l	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay		Traditional OOR	0	0	0	0		0	0	4	
15m	456.1	4198122	Radial Line Rev-O&M - Reliant Coolwater		Traditional OOR	0	0	0	0		0	0	4	
15n	456.1	4198124	Radial Line Rev-O&M - Ormond Beach	651,331	Traditional OOR	651,331	0	651,331	0		0	0	4	
15o	456.1	4198126	High Desert Tie-Line Rental Rev	207,840	Traditional OOR	207,840	0	207,840	0		0	0	4	
15p	456.1	4198130	Inland Empire CRT Tie-Line EX	42,492	Traditional OOR	42,492	0	42,492	0		0	0	4	
15q	456.1	4198132	Reliability Service Revenue - Non-PTO's		Other Ratemaking	0	0	0	0		0	0	6	
15r	456.1	4198132	Radial Line Agreement-Base-Mojave Solr	96,304	Traditional OOR	96,304	0	96,304	0		0	0	4	
15s	456.1	4198134	Radial Line Agreement-O&M-Mojave Solr	171,017	Traditional OOR	171,017	0	171,017	0		0	0	4	
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	2,910,779	Other Ratemaking	0	0	0	0		0	2,910,779	6	
15u	456.1	4198910	RSR - Non-PTO's - RSBA		Other Ratemaking	0	0	0	0		0	0	6	
15v	456.1	4171022	Transmission Sales - ERRA	66	Other Ratemaking	0	0	0	0		0	66	6	
15w	456.1	4171032	Transmission Sales - PABA	9,513,360	Other Ratemaking	0	0	0	0		0	9,513,360	6	
15x	456.1	4198915	RSR - Etc - Non-PTO	-2,116,946	Other Ratemaking	0	0	0	0		0	-2,116,946	6	
16	456.1 Total			147,078,371		51,705,209	39,724,800	11,980,409	0	0	0	95,373,162		
17	FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16)			147,078,371										
19	457.1 Total			0		0	0	0	0	0	0	0		
20	FF-1 Total for Account 457.1 - Regional Control Service Revenues, p300.23b (Must Equal Line 19)			0										
22	457.2 Total			0		0	0	0	0	0	0	0		
23	FF-1 Total for Account 457.2- Miscellaneous Revenues, p300.24b (Must Equal Line 22)			0										
Edison Carrier Solutions (ECS)														
24a	417	4863130	ECS - Distribution Facilities	573,361	GRSM	0	0	0	573,361	P	113,104	460,257	0	2
24b	417	4862110	ECS - Dark Fiber	8,379,563	GRSM	0	0	0	8,379,563	A	1,639,061	6,740,502	0	2
24c	417	4862115	ECS - SCE Net Fiber	184,344	GRSM	0	0	0	184,344	A	40,978	143,366	0	2
24d	417	4862120	ECS - Transmission Right of Way	76,603	GRSM	0	0	0	76,603	A	15,810	60,793	0	2
24e	417	4862135	ECS - Wholesale FCC	14,836,301	GRSM	0	0	0	14,836,301	A	3,047,291	11,789,010	0	2
24f	417	4864115	ECS - EU FCC Rev	654,881	GRSM	0	0	0	654,881	A	152,411	502,470	0	2
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	15,101,452	GRSM	0	0	0	15,101,452	A	3,015,927	12,085,525	0	2
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	6,685,302	GRSM	0	0	0	6,685,302	A	1,110,723	5,574,579	0	2
24i	417	4863120	ECS - Communication Sites	333,819	GRSM	0	0	0	333,819	P	55,375	278,444	0	2
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	4,055,776	GRSM	0	0	0	4,055,776	P	824,401	3,231,375	0	2
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	1,353,320	GRSM	0	0	0	1,353,320	P	332,084	1,021,236	0	2
24l	417	4863125	ECS - Micro Cell	1,588,473	GRSM	0	0	0	1,588,473	P	507,102	1,081,371	0	2
24m	417	4864120	ECS - End User Universal Service Fund Fee	196,565	GRSM	0	0	0	196,565	A	53,545	143,020	0	2
24n	417	4864116	ECS - Intrastate End User Revenue	1,637,543	GRSM	0	0	0	1,637,543	A	235,876	1,401,667	0	2
24o	417	4864121	ECS - Intrastate End User Fees	201,991	GRSM	0	0	0	201,991	A	26,831	175,160	0	2
24p	417	4864117	ECS - Interstate End User Tax Exempt	388,868	GRSM	0	0	0	388,868	A	57,750	331,118	0	2
24q	417	4864122	ECS - EU USAC E-Rate	59,022	GRSM	0	0	0	59,022	A	30,730	28,293	0	2
24r	417	4864200	ECS - DF EU Interstate	39,364	GRSM	0	0	0	39,364	A	8,833	30,531	0	2
24s	417	4864201	ECS - DF EU Intrastate	95,856	GRSM	0	0	0	95,856	A	19,882	76,174	0	2
24t	417	4864202	ECS - DF EU Interstate USAC E-Rate	31,382	GRSM	0	0	0	31,382	A	12,867	18,495	0	2
24u	417	4864203	ECS - DF EU Interstate CTF	6,509	GRSM	0	0	0	6,509	A	2,673	3,836	0	2
24v	417	4862105	ECS - Fin Chrg	0	GRSM	0	0	0	0		0	0	0	2
24w	417	4863135	ECS - Pass Pole Attachments	0	GRSM	0	0	0	0	P	0	0	0	2
24x	417	4864123	ECS - LIT EU Interstate CTF	1,309	GRSM	0	0	0	1,309	A	2,977	(1,668)	0	2
24y	417	4864124	ECS - LIT EU Interstate USAC E-Rate	777,139	GRSM	0	0	0	777,139	A	39,629	737,511	0	2
24z	417	4864125	ECS - LIT EU Interstate CTF	53,571	GRSM	0	0	0	53,571	A	4,767	48,804	0	2
25	417 ECS Total			57,312,314		0	0	0	57,312,314		11,350,446	45,961,868	0	
26	417 Other			10,824,795										
27	FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)			68,137,109										

Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Traditional OOR			GRSM			Other Ratemaking		Notes
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	
Subsidiaries														
28a	418.1		ESI (Gross Revenues - Active)		GRSM	0	0	0	0	A		0	0	2.9
28b	418.1		ESI (Gross Revenues - Passive)		GRSM	0	0	0	0	P		0	0	2.9
28c	418.1		Southern States Realty		GRSM	0	0	0	0	P		0	0	2.15
28d	418.1		Mono Power Company	-6,777	Traditional OOR	(6,777)	0	(6,777)	0			0	0	13
28e	418.1		Edison Material Supply (EMS)	-336,858	Traditional OOR	-336,858	-22,435	-314,423	0			0	0	7.17
29	418.1 Subsidiaries Total			-343,635		-343,635	-22,435	-321,200	0		0	0	0	
30	418.1 Other (See Note 16)			336,858										
31	FF-1 Total for Account 418.1 -Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)			-6,777										
O&M Services Revenue														
31a	412		O&M Services Formula Revenue (Schedule 35, Line 69)	0	Other Ratemaking	0	0	0	0			0	0	18
31b	412 O&M Services Revenue Total			0		0	0	0	0		0	0	0	
31c	412 Other			7,671,191										
31d	FF-1 Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c)			7,671,191										
32	Totals			1,036,377,470		260,091,885	42,232,996	217,858,889	85,259,913		16,671,389	68,588,524	691,025,672	

Line	Description	Amount	Calculation
33	Ratepayers' Share of Threshold Revenue	16,671,389	= Line 32K
34	ISO Ratepayers' Share of Threshold Revenue	5,425,127	Note 11
35			
36	Total Active Incremental Revenue	39,889,185	= Sum Active categories in column L
37	Ratepayers' Share of Active Incremental Revenue	3,988,918	= Line 36D * 10%
38	Total Passive Incremental Revenue	28,699,339	= Sum Passive categories in column L
39	Ratepayers' Share of Passive Incremental Revenue	8,609,802	= Line 38D * 30%
40	Total Ratepayers' Share of Incremental Revenue	12,598,720	= Line 37D + Line 39D
41	ISO Ratepayers' Share of Incremental Revenue (%)	32.54%	see Note 11
42	ISO Ratepayers' Share of Incremental Revenue	4,099,818	= Line 40D * Line 41D
43	Tot. ISO Ratepayers' Share NTP&S Gross Rev.	9,524,944	= Line 34D + Line 42D

44	Total Revenue Credits:	\$51,757,941	Sum of Column D, Line 43 and Column G, Line 32
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Notes:

- CPUC Jurisdictional service related.
- Subject to sharing per the Gross Revenue Sharing Mechanism (GRSM), adopted in CPUC D.99-09-070. On an annual basis, once SCE obtains \$16,671,389.55 (Threshold Revenue) in NTP&S Revenues, any additional revenues (Incremental Gross Revenues) that SCE receives are shared between shareholders and ratepayers. For GRSM categories deemed Active, the Incremental Gross Revenues are shared 90/10 between shareholders and ratepayers. For those categories deemed Passive, the Incremental Gross Revenues are shared 70/30 between shareholders and ratepayers.
- Generation related.
- Non-ISO facilities related.
- ISO transmission system related.
- Subject to balancing account treatment
- Allocated based on CPUC GRC allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year.
ISO Allocator = 0.0666 Source: CPUC D. 21-08-036
- ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
- Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
- The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
- Allocator is equal to the jurisdictional split of the Threshold Revenue, which is jurisdictionalized as \$5.425M to FERC ratepayers and \$11.246M to CPUC ratepayers per the 2009 CPUC General Rate Case (D. 09-03-025). The ISO ratepayers' share of ratepayer revenue is \$5.425M/\$16.671M = 32.54%.
- Allocated based on the CPUC Base Revenue Requirement Balancing Account (BRRBA) allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year. ISO portion of revenue is treated as traditional OOR.
ISO Allocator = 0.0666 Source: CPUC D. 21-08-036
- Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e. Revenues and costs shall be non-ISO.
- SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e. Revenues and costs shall be non-ISO.
- Southern States Realty is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for Southern States Realty are reported on Acct 418.1, pg 225.17e.
- For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses.
- Per GRC Decision D.87-12-066, for ratemaking purposes EMS financials are consolidated with SCE's. See FERC Form 1 page 123.3 under "Equity Investment Differences". Consequently, net income of EMS is not reported separately in FERC Form 1 and is not a part of FERC Account 418.1 totals. To ensure that ratepayers receive the net income from this subsidiary SCE includes EMS net income in the formula on line 28f. This amount is reversed as part of line 30 to remain consistent with the totals reported in FERC Form 1.
- Includes all O&M Services Formula Revenue included in Account 412, as set forth on Schedule 35, Line 69, Column 4. All O&M Services Formula revenue is credited to ISO through Line 84a of Schedule 1 and Line 45a of Schedule 4-TUTRR.

NETWORK UPGRADE CREDIT AND INTEREST EXPENSE

Workpaper: WP Schedule 22

Prior Year: 2021

1) Beginning of Year Balances: (Note 1)

<u>Line</u>		<u>Balance</u>	<u>Notes</u>
1	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$19,178,430	See Note 1
2	Acct 252 Other	\$171,906,779	Line 3 - Line 1
3	Total Acct 252 - Customer Advances for Construction	\$191,085,209	FF1 113.56d
2) End of Year Balances: (Note 2)			
4	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$34,056,811	See Note 3
5	Acct 252 Other	\$180,908,722	Line 6 - Line 4
6	Total Acct 252 - Customer Advances for Construction	\$214,965,533	FF1 113.56c
7	Average Outstanding Network Upgrade Credits Beginning and End of Year	\$26,617,620	(Line 1 + Line 4) / 2
8	Interest On Network Upgrade Credits Recorded in FERC Acct 242	\$1,565,253	See Note 4
9	Acct 242 Other	\$852,730,214	Line 10 - Line 8
10	Total Acct 242 - Miscellaneous Current and Accrued Liabilities	\$854,295,467	FF1 113.48c

Notes:

- 1 Beginning of Year Balances are from December of the year previous to the Prior Year.
- 2 End of Year Balances are from December of the Prior Year.
- 3 Only projects that are in Rate Base in the year reported are included.
- 4 Interest relates to refund of facility and one-time payments by generator. For facility costs, pre-in-service date interest is excluded. For one-time costs, pre-in-service and post-in-service interest is included.

Determination of Regulatory Assets/Liabilities and Associated Amortization and Regulatory Debits/Credits

Line

1 Other Regulatory Assets/Liabilities are a component of Rate Base representing costs that are created resulting from the ratemaking
2 actions of regulatory agencies. Pursuant to the Commission's Uniform System of Accounts, these items include amounts recorded
3 in accounts 182.x and 254. This Schedule shall not include any costs recovered through Schedule 12.

4

5 SCE shall include a non-zero amount of Other Regulatory Assets/Liabilities only with Commission
6 approval received subsequent to an SCE Section 205 filing requesting such treatment.

7

8 Amortization and Regulatory Debits/Credits are amounts approved for recovery in this formula transmission rate representing the
9 approved annual recovery of Other Regulatory Assets/Liabilities as an expense item in the Base TRR, consistent
10 with a Commission Order.

11

12

13

	<u>Prior Year</u>	<u>Calculation or Source</u>
14 Other Regulatory Assets/Liabilities (EOY):	\$0	Sum of Column 2 below
15 Other Regulatory Assets/Liabilities (BOY/EOY average):	\$0	Avg. of Sum of Cols. 1 and 2 below
16 Amortization and Regulatory Debits/Credits:	\$0	Sum of Column 3 below

Description of Issue Resulting in Other Regulatory <u>Asset/Liability</u>	Col 1	Col 2	Col 3	Commission Order Granting Approval of <u>Regulatory Liability</u>
	Prior Year BOY Other Reg <u>Asset/Liability</u>	Prior Year EOY Other Reg <u>Asset/Liability</u>	Prior Year Amortization or Regulatory <u>Debit/Credit</u>	
17				
18				
19				
20 Totals:	\$0	\$0	\$0	Sum of above

Instructions:

1) Upon Commission approval of recovery of Other Regulatory Assets/Liabilities, Amortization and Regulatory Debits/Credits costs through this formula transmission rate:

- a) Fill in Description for issue in above table.
- b) Enter costs in columns 1-3 in above table for the applicable Prior Year.

2) Add additional lines as necessary for additional issues.

Calculation of the Contribution of CWIP to the Base TRR

1) CWIP Contribution to the Prior Year TRR and True Up TRR

a) CWIP Balances:		Col 1	Col 2	Col 3	
		Prior Year	Prior Year	Forecast	
Line	Project	EOY Amount	Average Amount	Period Amount	Source
1	Tehachapi:	\$4,598,500	\$2,302,499	\$5,469,248	10-CWIP, Lines 13, 14, 80
2	Devers to Colorado River:	\$0	\$0	\$0	10-CWIP, Lines 13, 14, 106
3	South of Kramer:	\$6,065,999	\$5,910,774	\$2,309,100	10-CWIP, Lines 13, 14, 132
4	West of Devers:	\$371,163	\$257,052,997	-\$371,163	10-CWIP, Lines 13, 14, 158
5	Red Bluff:	\$0	\$0	\$0	10-CWIP, Lines 13, 14, 184
6	Whirlwind Sub Expansion:	\$0	\$0	\$0	10-CWIP, Lines 27, 28, 210
7	Colorado River Sub Expansion:	\$0	\$10,493,045	\$0	10-CWIP, Lines 27, 28, 236
8	Mesa:	\$201,436,017	\$161,043,921	-\$200,178,200	10-CWIP, Lines 27, 28, 262
9	Alberhill:	\$25,314,115	\$24,396,938	\$1,327,722	10-CWIP, Lines 27, 28, 288
10	ELM Series Caps:	\$189,682,924	\$155,401,608	-\$137,759,584	10-CWIP, Lines 27, 28, 314
11	Riverside:	\$30,071,311	\$26,493,661	\$10,811,236	10-CWIP, Lines 27, 28, 340
12		<u>\$0</u>	<u>---</u>	<u>\$0</u>	10-CWIP, Lines 27, 28, 366
13	Totals:	\$457,540,029	\$643,095,443	-\$318,391,640	Sum of Lines 1 to 12

b) Return:		EOY Amount	Average Amount	Source
14	CWIP Amount:	\$457,540,029	\$643,095,443	Line 13
15	Cost of Capital Rate:	7.0841%	7.0841%	1-BaseTRR, Line 54
16	Cost of Capital:	\$32,412,626	\$45,557,570	Line 14 * Line 15

c) Income Taxes		EOY Amount	Average Amount	Source
17	CWIP Amount:	\$457,540,029	\$643,095,443	Line 13
18	Equity ROR w Preferred Stock ("ER"):	5.1771%	5.1771%	1-BaseTRR, Line 55
19	Composite Tax Rate:	27.9836%	27.9836%	1-BaseTRR, Line 59
20	Income Taxes:	\$9,204,150	\$12,936,895	Formula on Line 22
21				
22	Income Taxes = [(RB * ER) * (CTR/(1 - CTR))], or [(L14 * L18) * (L19 / (1 - L19))]			
23	(No "Credits and Other" or "AFUDC" Terms, since these are not related to CWIP)			
24				

d) ROE Incentives:		Value	Source
25	IREF =	\$6,596	15-IncentiveAdder, Line 3

1) Tehachapi

	EOY Amount	Average Amount	
26	Tehachapi CWIP Amount:	\$4,598,500	\$2,302,499
27	ROE Adder %:	1.25%	1.25%
28	ROE Adder \$:	\$37,913	\$18,983

2) Devers to Colorado River

	EOY Amount	Average Amount	
29	DCR CWIP Amount:	\$0	\$0
30	ROE Adder %:	1.00%	1.00%
31	ROE Adder \$:	\$0	\$0
32			

ROE Adder \$ = (Project CWIP Amount/\$1,000,000) * IREF * (ROE Adder % / 1%)

e) Total of Return, Income Taxes, and ROE Incentives contribution to PYTRR and True Up TRR

	PYTRR Amount	True Up TRR Amount	Source
34	Return:	\$32,412,626	\$45,557,570
35	Income Taxes:	\$9,204,150	\$12,936,895
36	ROE Adder Tehachapi:	\$37,913	\$18,983
37	ROE Adder DCR:	\$0	\$0
38	FF&U:	<u>\$805,362</u>	<u>\$547,954</u>
39	Total:	\$42,460,051	\$59,061,402

f) Contribution from each Project to the Prior Year TRR and True Up TRR

1) Contribution to the Prior Year TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Cost of</u>	<u>Income</u>			= Sum C1 to C4	
<u>Project</u>	<u>Capital</u>	<u>Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	<u>Total</u>	<u>Source</u>
40 Tehachapi:	\$325,763	\$92,506	\$37,913	\$8,820	\$465,002	Note 2
41 Devers to Colorado River:	\$0	\$0	\$0	\$0	\$0	Note 2
42 South of Kramer:	\$429,722	\$122,027	\$0	\$10,668	\$562,417	Note 2
43 West of Devers:	\$26,294	\$7,467	\$0	\$653	\$34,413	Note 2
44 Red Bluff:	\$0	\$0	\$0	\$0	\$0	Note 2
45 Whirlwind Sub Expansion:	\$0	\$0	\$0	\$0	\$0	Note 2
46 Colorado River Sub Expansion:	\$0	\$0	\$0	\$0	\$0	Note 2
47 Mesa:	\$14,269,943	\$4,052,208	\$0	\$354,245	\$18,676,396	Note 2
48 Alberhill:	\$1,793,279	\$509,234	\$0	\$44,517	\$2,347,030	Note 2
49 ELM Series Caps:	\$13,437,342	\$3,815,776	\$0	\$333,576	\$17,586,693	Note 2
50 Riverside:	\$2,130,284	\$604,933	\$0	\$52,883	\$2,788,100	Note 2
51	---	---	---	---	---	Note 2
52 Totals:	\$32,412,626	\$9,204,150	\$37,913	\$805,362	\$42,460,051	Sum L 40 to L 51

2) Contribution to the True Up TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Cost of</u>	<u>Income</u>			= Sum C1 to C4	
<u>Project</u>	<u>Capital</u>	<u>Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	<u>Total</u>	<u>Source</u>
53 Tehachapi:	\$163,111	\$46,318	\$18,983	\$4,416	\$232,829	Note 3
54 Devers to Colorado River:	\$0	\$0	\$0	\$0	\$0	Note 3
55 South of Kramer:	\$418,726	\$118,905	\$0	\$10,395	\$548,025	Note 3
56 West of Devers:	\$18,209,910	\$5,171,033	\$0	\$452,053	\$23,832,995	Note 3
57 Red Bluff:	\$0	\$0	\$0	\$0	\$0	Note 3
58 Whirlwind Sub Expansion:	\$0	\$0	\$0	\$0	\$0	Note 3
59 Colorado River Sub Expansion:	\$743,339	\$211,084	\$0	\$18,453	\$972,876	Note 3
60 Mesa:	\$11,408,524	\$3,239,656	\$0	\$283,211	\$14,931,392	Note 3
61 Alberhill:	\$1,728,305	\$490,783	\$0	\$42,904	\$2,261,993	Note 3
62 ELM Series Caps:	\$11,008,816	\$3,126,152	\$0	\$273,289	\$14,408,257	Note 3
63 Riverside:	\$1,876,839	\$532,962	\$0	\$46,592	\$2,456,393	Note 3
64	---	---	---	---	---	Note 3
65 Totals:	\$45,557,570	\$12,936,895	\$18,983	\$1,131,313	\$59,644,761	Sum of L 53 to 64

2) Contribution from the Incremental Forecast Period TRR

a) Total of all CWIP projects

	<u>Value</u>	<u>Source</u>
66 Forecast Period Incremental CWIP:	-\$318,391,640	Line 13, Col 3
67 AFCRCWIP:	9.096%	2-IFPTRR, Line 16
68 CWIP component of IFPTRR without FF&U:	-\$28,960,163	Line 66 * Line 67
69 FF&U:	-\$559,923	Line 68 * (28-FFU, L5 FF Factor + U Factor)
70 CWIP component of IFPTRR including FF&U:	-\$29,520,085	Line 68 + Line 69

b) Individual Project Contribution

<u>Project</u>	<u>Amount</u>	<u>Amount</u>	<u>Source</u>
	<u>wo FF&U</u>	<u>with FF&U</u>	
71 Tehachapi:	\$497,470	\$507,088	Note 4
72 Devers to Colorado River:	\$0	\$0	Note 4
73 South of Kramer:	\$210,030	\$214,091	Note 4
74 West of Devers:	-\$33,760	-\$34,413	Note 4
75 Red Bluff:	\$0	\$0	Note 4
76 Whirlwind Sub Expansion:	\$0	\$0	Note 4
77 Colorado River Sub Expansion:	\$0	\$0	Note 4
78 Mesa:	-\$18,207,743	-\$18,559,776	Note 4
79 Alberhill:	\$120,767	\$123,101	Note 4
80 ELM Series Caps:	-\$12,530,291	-\$12,772,555	Note 4
81 Riverside:	\$983,365	\$1,002,377	Note 4
82	---	---	Note 4
83 Totals:	-\$28,960,163	-\$29,520,085	Sum of Lines 71 to 82

3) Total Contribution of CWIP to the Retail and Wholesale Base TRRs:

a) Total of all CWIP projects

		<u>Value</u>	<u>Source</u>
84	PY Total Return, Taxes, Incentive:	\$41,654,689	Sum Line 34 to 37
85	CWIP component of IFPTRR wo FF&U:	-\$28,960,163	Line 68
86	Total without FF&U:	\$12,694,527	Line 84 + Line 85
87	FF Factor:	0.9365%	28-FFU, Line 5
88	U Factor:	0.9970%	28-FFU, Line 5
89	Franchise Fees Amount:	\$118,879	Line 86 * Line 87
90	Uncollectibles Amount:	\$126,560	Line 86 * Line 88
91	Total Contribution of CWIP to Retail Base TRR:	\$12,939,966	Line 86 + Line 89 + Line 90
92	Total Contribution of CWIP to Wholesale Base TRR:	\$12,813,406	Line 86 + Line 89

b) Individual CWIP Project Contribution to the Retail Base TRR

		<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF&U</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
93	Tehachapi:	\$456,182	\$497,470	\$18,438	\$972,090	Note 5
94	Devers to Colorado River:	\$0	\$0	\$0	\$0	Note 5
95	South of Kramer:	\$551,749	\$210,030	\$14,728	\$776,508	Note 5
96	West of Devers:	\$33,760	-\$33,760	\$0	\$0	Note 5
97	Red Bluff:	\$0	\$0	\$0	\$0	Note 5
98	Whirlwind Sub Expansion:	\$0	\$0	\$0	\$0	Note 5
99	Colorado River Sub Expansion:	\$0	\$0	\$0	\$0	Note 5
100	Mesa:	\$18,322,151	-\$18,207,743	\$2,212	\$116,620	Note 5
101	Alberhill:	\$2,302,513	\$120,767	\$46,852	\$2,470,132	Note 5
102	ELM Series Caps:	\$17,253,117	-\$12,530,291	\$91,312	\$4,814,138	Note 5
103	Riverside:	\$2,735,216	\$983,365	\$71,896	\$3,790,477	Note 5
104		---	---	---	---	Note 5
105	Totals:	\$41,654,689	-\$28,960,163	\$245,439	\$12,939,966	

c) Individual CWIP Project Contribution to the Wholesale Base TRR

		<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
106	Tehachapi:	\$456,182	\$497,470	\$8,931	\$962,582	Note 6
107	Devers to Colorado River:	\$0	\$0	\$0	\$0	Note 6
108	South of Kramer:	\$551,749	\$210,030	\$7,134	\$768,913	Note 6
109	West of Devers:	\$33,760	-\$33,760	\$0	\$0	Note 6
110	Red Bluff:	\$0	\$0	\$0	\$0	Note 6
111	Whirlwind Sub Expansion:	\$0	\$0	\$0	\$0	Note 6
112	Colorado River Sub Expansion:	\$0	\$0	\$0	\$0	Note 6
113	Mesa:	\$18,322,151	-\$18,207,743	\$1,071	\$115,479	Note 6
114	Alberhill:	\$2,302,513	\$120,767	\$22,693	\$2,445,973	Note 6
115	ELM Series Caps:	\$17,253,117	-\$12,530,291	\$44,227	\$4,767,053	Note 6
116	Riverside:	\$2,735,216	\$983,365	\$34,823	\$3,753,404	Note 6
117		---	---	---	---	Note 6
118	Totals:	\$41,654,689	-\$28,960,163	\$118,879	\$12,813,406	

Notes:

- 1) (Sum Lines 34 to 37) * (FF + U Factors from 28-FFU) for Prior Year TRR
(Sum Lines 34 to 37) * (FF Factor from 28-FFU) for True Up TRR
- 2) Project Cost of capital is a fraction of total Cost of Capital on Line 16 based on fraction of project CWIP Balances on Lines 1 to 13, Col 1.
Project Income Taxes is a fraction of total Income on Line 20 based on fraction of project CWIP Balances on Lines 1 to 13, Col 1.
ROE Adder is from Lines 36 and 37. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 3) Project Cost of capital is a fraction of total Cost of Capital on Line 16 based on fraction of project CWIP Balances on Lines 1 to 13, Col 2.
Project Income Taxes is a fraction of total Income on Line 20 based on fraction of project CWIP Balances on Lines 1 to 13, Col 2.
ROE Adder is from Lines 36 and 37. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 4) Project contribution to total IFPTRR is based on fraction of Forecast Period CWIP Balances on Lines 1 to 13, Col 3.
- 5) Column 1 is from Lines 40 to 51, Sum of Column 1-3 (no FF&U).
Column 2 is from Lines 71 to 82 (no FF&U).
Column 3 is the product of (C1 + C2) and the sum of FF and U factors (28-FFU, L5)
- 6) Same as Note 5 except no Uncollectibles Expense in Column 3.

Calculation of Wholesale Difference to the Base TRR

Workpaper: WP Schedule 25 Wholesale Difference

Inputs are shaded yellow

The Wholesale Difference to the Base TRR represents the amount by which the Wholesale Base TRR differs as compared to the Retail Base TRR. This difference is attributable to differences in the following six items, as approved by Commission Order 86 FERC ¶ 63,014 in Docket No. ER97-2355.

These six items may affect the Base TRR by affecting Rate Base, or affecting an annual expense (amortization). If the annual amortization affects Income Taxes, there is an additional annual Income Tax Effect. The table summarizes these impacts for each item:

<u>Line</u>		<u>Rate Base Difference</u>	<u>Expense (Amortization) Difference</u>	<u>Expense Tax Impact</u>
1	a) Depreciation	Yes	Yes	No
2	b) Taxes Deferred -Make Up Adjustment (South Georgia)	Yes	Yes	Yes
3	c) Excess Deferred Taxes	Yes	Yes	Yes
4	d) Taxes Deferred - Acct. 282 ACRS/MACRS	Yes	Yes	No
5	e) Uncollectibles Expense	No	Yes	No
6	f) EPRI and EEI Dues	No	Yes	No

1) Calculation of Wholesale Rate Base Difference and Wholesale Rate Base Adjustment

a) Quantification of the Initial 2010 Wholesale Rate Base Difference and annual change

The difference between Retail and Wholesale Rate Base is attributable to the following four items, with the Initial Prior Year 2010 Rate Base differences and annual changes as follows:

	<u>Data Source</u>	<u>Col 1 2010 Rate Base Difference (Wholesale less Retail)</u>	<u>Col 2 Annual Change (Amortization)</u>
7	1) Accumulated Depreciation	Fixed values	\$31,556,000
8	2) Taxes Deferred - Make Up Adjustment	Fixed values	-\$35,044,000
9	3) Excess Deferred Taxes	Fixed values	-\$624,650
10	4) Taxes Deferred - Acct. 282 ACRS/MACRS	Fixed values	-\$7,410,000
11		Totals:	-\$11,522,650

b) Quantification of the Wholesale Rate Base Adjustment

The Wholesale Rate Base Adjustment represents the impact on the Wholesale Base TRR relative to the Retail Base TRR of the Wholesale Rate Base Difference for the Prior Year.

	<u>Data Source</u>	<u>Value</u>	<u>Notes/Instructions</u>
12	Fixed Charge Rate	2-IFPTRR Line 16	9.10% 1
13	Prior Year		2021 2
14	Wholesale Rate Base Difference for Prior Year		-\$1,831,650 3
15	Wholesale Rate Base Adjustment	Line 14 * Line 12	-\$166,603

2) Calculation of Wholesale Expense Difference

The annual Wholesale Expense Difference impact is the negative of amounts stated in Lines 7 to 10 above, Column 2. It represents the effect on expenses (Wholesale less Retail) of amortizing the associated balances each year. If an annual amortization amount affects Income Taxes, the expense difference must be grossed up for income taxes.

a) Calculation of the Wholesale South Georgia Income Tax Adjustment to the TRR

	<u>Source</u>	<u>Value</u>
16	South Georgia Amortization	Line 8
17	Composite Tax Rate ("CTR")	1-BaseTRR L 59
18	Tax Gross Up Factor	(1/(1-CTR))
19	Wholesale South Georgia	
20	Income Tax Adjustment to the TRR:	- Line 16 * Line 18

b) Calculation of "Excess Deferred Taxes" Grossed Up for Income Taxes

	<u>Source</u>	<u>Value</u>
21	Annual Amort. of "Excess Deferred Taxes":	Line 9
22	Tax Gross Up Factor	Line 18
23	Excess Deferred Taxes Grossed Up for Income Taxes:	- Line 21 * Line 22
24		

25 c) Calculation of EPRI and EEI Dues Exclusion

26		Source		Notes/Instructions
27	EPRI Dues	SCE Records	\$341,000	Note 5
28	EEI Dues	SCE Records	\$40,353	Note 5
29	Sum of EPRI and EEI Dues	Line 27 + 28	\$381,353	
30	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	6.2175%	
31	EPRI and EEI Dues Exclusion	Line 29 * 30	\$23,711	

d) Total Expense Difference

32				Notes/Instructions
32	1) Wholesale Depreciation Difference	- Line 7, Col. 2	\$2,176,300	
33	2) Taxes Deferred - Make Up Adjustment	Line 20	-\$3,475,597	
34	3) Excess Deferred Taxes	Line 23	-\$59,847	
35	4) Taxes Deferred - Acct. 282 ACRS/MACRS	- Line 10, Col. 2	-\$511,200	
36	5) EPRI and EEI Dues Exclusion	- Line 31	-\$23,711	
37	6) Additional Expense Difference		\$0	Note 6
38	Total Expense Difference:		-\$1,894,055	

3) Calculation of the Wholesale Difference to the Base TRR

	Source	Value	
39	Wholesale Rate Base Adjustment	Line 15	-\$166,603
40	Expense Difference	Line 38	-\$1,894,055
41	Uncollectibles Expense -- Prior Year TRR	- 1-Base TRR, L 80	-\$12,025,321
42	Uncollectibles Expense -- IFPTRR	- 2-IFPTRR, L 80	-\$955,576
43	Subtotal:	Sum Line 39 to Line 42	-\$15,041,555
44	Franchise Fee Exclusion		-\$19,297
45	Wholesale Difference to the Base TRR:	Line 43 + Line 44	-\$15,060,852

Notes/Instructions:

- 1) Fixed Charge Rate of capital and income tax costs associated with \$1 of Rate Base is defined elsewhere in this formula as "AFCRCWIP".
- 2) Input Prior Year for this Informational Filing in Line 13.
- 3) Calculation: (Line 11, Col 1) + ((Line 11, Col 2) * (Line 13 - 2010)).
- 4) Franchise Fee Exclusion is equal to the Franchise Fee Factor on the 28-FFU Line 5 times Line 39 + 40.
- 5) Only exclude if not already excluded in Schedule 20.
- 6) If appropriate, additional expenses may be excluded from the Wholesale Base TRR

Income Tax Rates

1) Federal Income Tax rate Inputs are shaded yellow

<u>Line</u>	<u>Rate</u> <u>Year</u>	<u>Federal</u> <u>Income Tax</u> <u>Rate ("FITR")</u>	<u>Source</u>
1	2023	21.00%	Note 1, Note 4
2		0	

2) Composite State Income Tax Rate

<u>Line</u>	<u>Rate</u> <u>Year</u>	<u>State</u> <u>Income Tax</u> <u>Rate ("CSITR")</u>	<u>Source</u>
8	2023	8.8400%	Note 2

3) Capitalized Overhead portion of Electric Payroll Tax Expense

<u>Line</u>		<u>Amount</u>
14	Total Electric Payroll Tax Expense (From 1-BaseTRR, Line 31)	\$136,573,921
15	Capitalization Rate (Note 3)	50.0%
16	Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 * Line 15)	\$68,286,961
17	Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 - Line 16)	\$68,286,961

Notes:

- 1) Federal Source Statute: Internal Revenue Code § 11.b
- 2) California State Source Statute: California Rev. & Tax. Cd. § 23151
- 3) Capitalization Rate approved in: D21-08-036
For the following Prior Years: 2021-2024
- 4) In the event that either the Federal or State Income Tax Rate applicable to the Rate Year differs from that in effect during the Prior Year, the True Up TRR for the Prior Year will be calculated utilizing the same Formula Rate Spreadsheet except for the Income Tax rate(s). The difference between the True Up TRR calculated in such workpaper using the Income Tax Rates that were in effect during the Prior Year and the True Up TRR otherwise calculated by this formula shall be entered as a One Time Adjustment on Schedule 3, ensuring that the Formula Spreadsheet correctly calculates the True Up TRR for the Prior Year to be based on the Income Tax Rate(s) that were in effect during that year. For the Prior Years of 2016 and 2017, both of which will have Income Tax Rates that differ between the Prior Year and the Rate Year due to the passage of the 2017 Tax Cuts and Jobs Act, this provision will be implemented as part of the Section 6 of the Formula Rate Protocols, which will calculate the True Up TRR for those years based on a Federal Income Tax Rate of 35%.

Calculation of Allocation Factors

Inputs are shaded yellow

Workpaper: WP Schedule 27 ISO Allocators

1) Calculation of Transmission Wages and Salaries Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
1	ISO Transmission Wages and Salaries	19-OandM Line 91, Col. 7	\$36,628,694
2	Total Wages and Salaries	FF1 354.28b	\$818,339,058
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$217,038,278
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$601,300,780
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	-\$18,680,115
6	Less A&G NOIC	20-AandG, Note 2	-\$6,503,599
7	NOIC wo A&G NOIC	Line 5 - Line 6	-\$12,176,516
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$589,124,264
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	6.2175%

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
13	Transmission Plant - ISO	7-PlantStudy, Line 21	\$10,351,699,668
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$2,361,375,916
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$146,818,119
18	Total General Plant	6-PlantInService, Line 21, C1	\$3,679,239,676
19	General Plant - ISO	Line 18 * Line 9	\$228,756,059
20	Total Plant In Service	FF1 207.104g	\$58,731,185,898
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	18.2650%

3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)

Line	Values	Notes	Applied to Accounts
26	a) Line Miles		
27	ISO Line Miles	5,649	563 - Overhead Line Expenses - Allocated
28	Non-ISO Line Miles	5,992	567 - Line Rents - Allocated
29	Total Line Miles	11,642 = L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30	Line Miles Percent ISO	48.5% = L27 / L29	
31			
32	b) Underground Line Miles		
33	ISO Underground Line Miles	4	564 - Underground Line Expense
34	Non-ISO Underground Line Miles	214	572 - Maintenance of Underground Transmission Lines
35	Total Underground Line Miles	219 = L33 + L34	
36	Underground Line Miles Percent ISO	2.0% = L33 / L35	
37			
38	c) Circuit Breakers		
39	ISO Circuit Breakers	1,299	All Other Non 0% or 100% Transmission O&M Accounts
40	Non-ISO Breakers	2,019	
41	Total Circuit Breakers	3,318 = L39 + L40	
42	Circuit Breakers Percent ISO	39.2% = L39 / L41	
43			
44	d) Distribution Circuit Breakers		
45	ISO Distribution Circuit Breakers	0	582 - Station Expenses
46	Non-ISO Distribution Circuit Breakers	8,959	590 - Maintenance Supervision and Engineering
47	Total Distribution Circuit Breakers	8,959 = L45 + L46	591 - Maintenance of Structures
48	Distribution Circuit Breakers Percent ISO	0.0% = L45 / L47	592 - Maintenance of Station Equipment

Franchise Fees and Uncollectibles Expense Factors

Workpaper: WP Schedule 28 FFU

1) Approved Franchise Fee Factor(s)

Inputs are shaded yellow

<u>Line</u>	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>FF Factor</u>	<u>Reference</u>
1	2021	Present	365	0.9365%	Schedule 28 - Workpaper Line 10
2					

2) Approved Uncollectibles Expense Factor(s)

<u>Line</u>	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>U Factor</u>	<u>Reference</u>
3	2021	Present	365	0.9970%	Schedule 28 - Workpaper Line 11
4					

3) FF and U Factors

<u>Line</u>	<u>Prior Year</u>	<u>FF Factor</u>	<u>U Factor</u>	<u>Notes</u>
5	2021	0.93646%	0.99697%	Calculated according to Instruction 3

Notes:

1) Franchise Fees represent payments that SCE makes to municipal entities for the right to locate facilities within the municipality.

Instructions:

- 1) Enter Franchise Fee and Uncollectibles Factors as approved by the California Public Utilities Commission ("CPUC") in modules 1 and 2 above pursuant to Instruction 2. If approved factors changed during Prior Year, enter both, and note period of time for which each applies in "From" and "To" columns, and number of days each was in effect during the Prior Year in "Days in Prior Year" Column.
- 2) Franchise Fees Factor is calculated from CPUC Decision by dividing adopted Franchise Fees by Total Operating Revenues less Franchise Fees. Uncollectibles Factor is calculated by dividing adopted Uncollectibles expense by Total Operating revenues less Uncollectibles Expense. Resulting FF & U Factors represent factors that, when applied to TRR without FF and U will correctly determine FF and U expense.
- 3) Calculate in module 3 the weighted average FF and U factors from the factors in modules 1 and 2 based on the number of days each FF and U factor was in effect during the Prior Year at issue.

	<u>Percent</u>	<u>Calculation</u>
Prior Year FF Factor:	0.93646%	$((L1 \text{ FF Factor} * L1 \text{ Days}) + (L2 \text{ FF Factor} * L2 \text{ Days})) / (L1 + L2 \text{ Days})$
Prior Year U Factor:	0.99697%	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$

CALCULATION OF SCE WHOLESALE HIGH AND LOW VOLTAGE TRRS

<u>Line</u>	<u>TRR Values</u>	<u>Notes</u>	<u>Source</u>
1	\$1,301,000,363 = Wholesale Base TRR		1-BaseTRR, Line 89
2	-\$111,260,489 = Total Wholesale TRBAA	Note 1	2022 TRBAA ER22-308
3	-\$110,802,984 = HV Wholesale TRBAA		2022 TRBAA ER22-308
4	-\$457,506 = LV Wholesale TRBAA		2022 TRBAA ER22-308
5	-\$8,082,571 = Total Standby Transmission Revenues	Note 2	SCE Retail Standby Rate Revenue
6	96.2624% = HV Allocation Factor		31-HVLV, Line 37
7	3.7376% = LV Allocation Factor		31-HVLV, Line 37

Inputs are shaded yellow

Calculation of Total High Voltage and Low Voltage components of Wholesale TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Source</u>
	<u>TOTAL</u>	<u>High Voltage</u>	<u>Low Voltage</u>	
8	Wholesale Base TRR: \$1,301,000,363	\$1,252,374,477	\$48,625,885	See Note 3
9	CWIP Component of Wholesale Base TRR: \$12,813,406	\$12,813,406	\$0	See Note 4
10	Non-CWIP Component of Wholesale Base TRR: \$1,288,186,957	\$1,239,561,072	\$48,625,885	See Note 5
11	Wholesale TRBAA: -\$111,260,489	-\$110,802,984	-\$457,506	Lines 2 to 4
12	Less Standby Transmission Revenues: <u>-\$8,082,571</u>	<u>-\$7,780,479</u>	<u>-\$302,092</u>	See Note 6
13	Components of Wholesale Transmission Revenue Requirement: \$1,181,657,303	\$1,133,791,015	\$47,866,287	Sum of Lines 8, 11, and 12

Notes:

- 1) TRBAA is "Transmission Revenue Balancing Account Adjustment". The TRBAA is determined pursuant to SCE's Transmission Owner Tariff and may be revised each January 1, upon commission acceptance of a revised TRBAA amount, or upon the date the Commission orders.
- 2) From 33-RetailRates. See Line: [Redacted]
- 3) Column 1 is from Line 1.
Column 2 equals Column 1 * Line 6.
Column 3 equals Column 1 * Line 7.
- 4) From 24-CWIPTRR, Line 92. All High Voltage.
- 5) Line 8 - Line 9
- 6) Column 1 is from Line 5.
Column 2 equals Column 1 * Line 6.
Column 3 equals Column 1 * Line 7.

Calculation of SCE Wholesale Rates (See Note 1)

SCE's wholesale rates are as follows:

- 1) Low Voltage Access Charge
- 2) High Voltage Utility-Specific Rate
- 3) HV Existing Contracts Access Charge

Calculation of Low Voltage Access Charge:

<u>Line</u>				<u>Source</u>
1	LV TRR =	\$47,866,287		29-WholesaleTRRs, Line 13, C3
2	Gross Load =	89,900,393	MWh	32-Gross Load, Line 4
3	Low Voltage Access Charge =	\$0.00053	per kWh	Line 1 / (Line 2 * 1000)

Calculation of High Voltage Utility Specific Rate:

(used by ISO in billing of ISO TAC)

				<u>Source</u>
4	SCE HV TRR =	\$1,133,791,015		29-WholesaleTRRs, Line 13, C2
5	Gross Load =	89,900,393	MWh	32-Gross Load, Line 4
6	High Voltage Utility-Specific Rate =	\$0.0126116	per kWh	Line 4 / (Line 5 * 1000)

Calculation of High Voltage Existing Contracts Access Charge:

				<u>Source</u>
7	HV Wholesale TRR =	\$1,133,791,015		29-WholesaleTRRs, Line 13, C2
8	Sum of Monthly Peak Demands:	176,761	MW	32-Gross Load, Line 5
9	HV Existing Contracts Access Charge:	\$6.41	per kW	Line 7 / (Line 8 * 1000)

Notes:

1) SCE's wholesale rates are subject to revision upon acceptance by the Commission of a revised TRBAA amount. See Note 1 on 29-WholesaleTRRs.

Derivation of High Voltage and Low Voltage Gross Plant Percentages

Determination of HV and LV Gross Plant Percentages for ISO Transmission Plant in accordance with ISO Tariff Appendix F, Schedule 3, Section 12.

Input cells are shaded yellow

A) Total ISO Plant from Prior Year				HV and LV Components of Total ISO Plant on Lines 2, 3, 7, 8, and 9 are from the Plant Study, performed pursuant to Section 9 of Appendix IX:				
Classification of Facility:	Total ISO Gross Plant	Land	Structures	HV Land	LV Land	HV Structures	LV Structures	HV/LV Transformers
Line 1 Lines:								
2 HV Transmission Lines	\$5,140,423,389	\$223,863,568	\$4,916,559,821	\$223,863,568	\$0	\$4,916,559,821	\$0	\$0
3 LV Transmission Lines	\$199,749,535	\$6,356,023	\$193,393,513	\$0	\$6,356,023	\$0	\$193,393,513	\$0
4 Total Transmission Lines (L2 + L3):	\$5,340,172,925	\$230,219,591	\$5,109,953,334	\$223,863,568	\$6,356,023	\$4,916,559,821	\$193,393,513	\$0
5								
6 Substations:								
7 HV Substations (>= 200 kV)	\$4,470,455,400	\$34,127,225	\$4,436,328,175	\$34,127,225	\$0	\$4,436,328,175	\$0	\$0
8 Straddle Subs (Cross 200 kV boundary):	481,159,386	\$191,533	\$480,967,853	\$121,370	\$70,163	\$294,057,995	\$125,738,332	\$61,171,525
9 LV Substations (Less Than 200kV)	59,911,956	\$17,392,224	\$42,519,733	\$0	\$17,392,224	\$0	\$42,519,733	\$0
10 Total all Substations (L7 + L8 + L9)	\$5,011,526,743	\$51,710,982	\$4,959,815,760	\$34,248,595	\$17,462,387	\$4,730,386,170	\$168,258,065	\$61,171,525
11								
12 Total Lines and Substations	\$10,351,699,668	\$281,930,574	\$10,069,769,094	\$258,112,164	\$23,818,410	\$9,646,945,991	\$361,651,577	\$61,171,525
13								
14								
15 Gross Plant that can directly be determined to be HV or LV:								
16								
17								
18 Land	\$258,112,164	\$23,818,410	\$281,930,574					Notes: From above Line 12
19 Structures	\$9,646,945,991	\$361,651,577	\$10,008,597,569					From above Line 12
20 Total Determined HV/LV:	\$9,905,058,155	\$385,469,987	\$10,290,528,142					Sum of lines 18 and 19
21 Gross Plant Percentages (Prior Year):	96.254%	3.746%						Percent of Total
22								
23 Straddling Transformers	\$58,880,118	\$2,291,407	\$61,171,525					Straddling Transformers split by Gross Plant Percentages on Line 21
24 Abandoned Plant (BOY)	\$0	\$0	\$0					Total: 12-Abandoned Plant Line 2, HV: 12-Abandoned Plant Line 5, LV = Total - HV
25 Total HV and LV Gross Plant for Prior Year	\$9,963,938,274	\$387,761,394	\$10,351,699,668					Line 20 + Line 23 + Line 24
26								
27								
28 B) Gross Plant Percentage for the Rate Year:								
29								
30								
31								
32 Total HV and LV Gross Plant for Prior Year	\$9,963,938,274	\$387,761,394	\$10,351,699,668					Notes: Line 25
33 In Service Additions in Rate Year:	\$1,020,012,575	\$26,349,776	\$1,046,362,351					13-Month Average: 16-PlantAdditions, Line 25, Cols 7 (for Total) and 12 (for LV). HV = C7 - C12.
34 CWIP in Rate Year	-\$318,391,640	\$0	-\$318,391,640					13 Month Average: 10-CWIP, Line 54, Col. 8
35 Total HV and LV Gross Plant for Rate Year	\$10,665,559,209	\$414,111,170	\$11,079,670,378					Line 32 + Line 33 + Line 34
36								
37 HV and LV Gross Plant Percentages:	96.262%	3.738%						Percent of Total on Line 35
38 (HV Allocation Factor and								
39 LV Allocation Factor)								

Calculation of Forecast Gross Load

Workpaper: WP Schedule 32 Load & Pump Load

<u>Line</u>		<u>MWh</u>	<u>Calculation</u>	<u>Source</u>
1	SCE Retail Sales at ISO Grid level:	89,816,304		Note 1
2	Pump Load forecast:	29,736		Note 2
3	Pump Load True-Up:	54,353		Note 4
4	Forecast Gross Load:	89,900,393	Line 1 + Line 2 + Line 3	Sum of above
5	Forecast 12-CP Retail Load:	176,761		Note 1

Notes:

- 1) Latest SCE approved sales forecast as of April 15 of each year.
- 2) SCE pump load forecast as of April 15 of each year.
- 3) The load forecast used in Schedule 32 shall be for the calendar year in which the rates are to be in effect.
- 4) The Pump Load True-Up value is equal to actual recorded less forecast Pump Load for the Prior Year.

Calculation of SCE Retail Transmission Rates

Retail Base TRR: 1,316,061,215 Source: 1-BaseTRR WS, Line 86

Input cells are shaded yellow

1) Derivation of "Total Demand Rate" and "Total Energy Rate":

Line	CPUC Rate Group	12-CP factors	Total Allocated costs	GWh	Backup GWh	NEM GWh	Maximum demand - MW	Standby demand - MW	Billing Determinants with NEM Adjustment	Total energy rate - \$/kWh	Total demand rate - \$/kW-month	GWh	Maximum demand - MW	Standby demand - MW	Notes
Sales Forecast Billing Determinants:															
			= Retail Base TRR * Line1:Col1	Sales Forecast (Not Including Backup)	Sales Forecast (Backup)	NEM Adjustment	Applies to supplemental kW demand charges	Applies to contracted standby kW demand charges	= (Line1:Col3 + Line1:Col4) - Line1:Col5	= Line1:Col2 / (Line1:Col8*10^6)	= Line1:Col2 / ((Line1:Col6 + Line1:Col7)*10^3)	Recorded Billing Determinants: to be applied to the Supplemental kW demand charges, and the Contracted Standby kW demand charges			
1a	Domestic	42.35%	\$557,389,667	28,358		2084	0	0	26,274	\$0.02121					
1b	TOU-GS-1	7.79%	\$102,552,849	6,556		33	0	1	6,523	\$0.01572					
1b2	TOU-GS-1 continued								0						
1c	TC-1	0.05%	\$595,051	55		0	0	0	55	\$0.01084					
1d	TOU-GS-2	15.22%	\$200,279,629	13,042		149	44,866	32	12,893						
1e	TOU-GS-3	8.82%	\$116,047,799	8,137		123	23,639	74	8,013						
1f	TOU-8-SEC	9.30%	\$122,386,705	9,082		46	23,208	0	9,036						
1g	TOU-8-PRI	5.95%	\$78,331,391	6,141		31	14,298	0	6,110						
1h	TOU-8-SUB	6.38%	\$83,941,084	6,680		15	13,501	0	6,665						
1i	TOU-8-Standby-SEC	0.08%	\$1,005,987	87	78	0	261	220	165						
1j	TOU-8-Standby-PRI	0.18%	\$2,308,675	355	196	0	938	1,144	552						
1k	TOU-8-Standby-SUB	0.32%	\$4,204,206	1,753	550	0	3,697	7,398	2,303						
1l	TOU-PA-2	1.75%	\$23,035,238	2,043		111	10,072	1	1,933						
1m	TOU-PA-3	1.44%	\$18,954,631	1,752		62	6,045	24	1,689						
1n	Street Lighting	0.38%	\$5,028,302	461		0	0	0	461	\$0.01090					
1o	---								0						
2	Totals:	100.00%	\$1,316,061,215	84,502	825	2,654	140,525	8,895	82,673						

2) Determination of Demand Rates for Large Power (TOU-8) Rate Groups

Line	CPUC Rate Group	Standby Allocated costs	Standby Demand - MW	Contracted Standby Demand Charge \$/kW	CPUC Rate Group	Non-Standby Allocated Costs	Sum of Standby and Non-Standby Demand	Supplemental kW demand Charge \$/kW
6		from Line1:Col2	from Line1:Col7	= Col1 / Col2 / 10^3			from Line1:Col2	= Col 6 / (Col 7 * 10^3)
7							Note 11	
9	TOU-8-Standby-SEC	\$1,005,987	220	\$4.56	TOU-8-Standby-SEC	\$122,386,705	23,469	\$5.21
9b	TOU-8-Standby-PRI	\$2,308,675	1,144	\$2.02	TOU-8-Standby-PRI	\$78,331,391	15,236	\$5.14
9c	TOU-8-Standby-SUB	\$4,204,206	7,398	\$0.57	TOU-8-Standby-SUB	\$83,941,084	17,198	\$4.88
9d	---				---			

11 3) End-User Transmission Rates

12	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
13	= Col 2 + Col 3	= Line1:Col2 - Line16:Col3	= Line16:Col7 * Line1:Col7 * 10 ³		= Line16:Col2 / (Line1:Col8 * 10 ⁶)	= Line16:Col2 / Line1:Col6 / 10 ³	from Line9:Col3	= Line16:Col6 * 0.746	= Line16:Col7 * 0.746		= Line16:Col2 / (Line1:Col8 * 10 ⁶)

14	Note 12			Note 13		Note 14					
15	CPUC Rate Group	Total Revenues	Revenue associated with Supplemental Demand or Energy	Standby Demand Revenue	Energy Charge - \$/kWh	Supplemental Demand Charge - \$/kW-month	Contracted standby kW demand Charge - \$/kW-month	Supplemental Demand Charge - \$/HP-month	Contracted standby kW demand Charge - \$/HP-month	Notes	Transportation Electrification (TE) Energy Charge - \$/kWh
16a	Domestic	\$557,389,667	\$557,389,667		\$0.02121						
16b	TOU-GS-1	\$102,552,849	\$102,550,736	\$2,113	\$0.01572	\$3.25	\$3.25			Note 15	\$0.01572
16c	TC-1	\$595,051	\$595,051		\$0.01084						
16d	TOU-GS-2	\$200,279,629	\$200,136,313	\$143,316		\$4.46	\$4.46			Note 16	\$0.01511
16e	TOU-GS-3	\$116,047,799	\$115,708,893	\$338,907		\$4.89	\$4.56				\$0.01511
16f	TOU-8-SEC	\$121,024,550	\$121,024,550			\$5.21					\$0.01339
16g	TOU-8-PRI	\$73,509,507	\$73,509,507			\$5.14					\$0.01203
16h	TOU-8-SUB	\$65,895,788	\$65,895,788			\$4.88					\$0.00989
16i	TOU-8-Standby-SEC	\$2,368,142	\$1,362,155	\$1,005,987		\$5.21	\$4.56				
16j	TOU-8-Standby-PRI	\$7,130,560	\$4,821,884	\$2,308,675		\$5.14	\$2.02				
16k	TOU-8-Standby-SUB	\$22,249,503	\$18,045,297	\$4,204,206		\$4.88	\$0.57				
16l	TOU-PA-2	\$23,035,238	\$23,032,293	\$2,945		\$2.29	\$2.29	\$1.71	\$1.71	Note 17	
16m	TOU-PA-3	\$18,954,631	\$18,878,209	\$76,422		\$3.12	\$3.12				
16n	Street Lighting	\$5,028,302	\$5,028,302		\$0.01090						
16o	---										
17	Totals:	\$1,316,061,215	\$1,307,978,644	\$8,082,571							

18 Notes:

- 1) See Col 9 of Lines 35a, 35b, 35c, etc.
- 2) Sales forecast in total Giga-watt hours usage, represents the customers' total annual GWh usage. Based on same forecast as Gross Load forecast in Schedule 32, Line 1, but at customer meter level. Does not include Backup GWh included in Column 4 (the sum of Column 3 and 4 equals total Sales Forecast).
- 3) Backup GWh represents the amount of electric service that is provided by SCE to a customer who has an onsite generating facility during unscheduled outages of the customer's on-site generator. Only applies to TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups.
- 4) Amount of energy included in the sales forecast that is not subject to transmission charges pursuant to the California Public Utilities Commission ("CPUC") approved Net Energy Metering Program.
- 5) Sales forecast pertaining to the sum of monthly maximum supplemental Mega-watt demand, applies to demand charge schedules
- 6) Sales forecast pertaining to the sum of monthly contracted standby Mega-watt demand, applies to standby schedules
- 7) Net Forecast in total Giga-watt hours usage - represents the customers' annual Net GWh, applicable to Non-Demand Charge Schedules such as Residential or Small General Service
- 8) Recorded sales from Sample meters adjusted for population - use to set the total demand rate for the optional time-of-use schedules within the GS-1 rate group
- 9) Line 1b2, Col11 = Line 1b Col9 * Line 1b Col11 * 10⁶
- 10) Total demand rate for the optional time-of-use schedules within the GS-1 rate group, Line 1b2:Col10 = Line 1b2:Col12 (which = Line 1b2:Col11 / ((Line1b:Col12 + Line1b:Col13) * 10³)
- 11) Sum of the TOU-8 Standby and TOU-8 Non-Standby billing determinants in Line1:Col6
- 12) For TOU-8 Rates revenue = Supplemental Demand Charge on Line 9 Column 8 * Maximum Demand on Lines 1 Column 6
- 13) For optional time-of-use schedules within the GS-1 rate group (Line16b:Col6), = (Line1b;Col11 - Line16:Col3) / Line1b:Col12 / 10³
- 14) For the non TOU-8-Standby rate group, it is the minimum of Line16i:Col7, or the total demand rate in Line1:Col10
- 15) Applicable to time-of-use schedules within the GS-1 rate group
- 16) Rates associated with Rate Groups GS-2 and TOU-GS-3 are calculated on a combined basis, so that the rate is the sum of the combined Revenue Associated with Supplemental Demand or Energy in Column 2 (line 16d and 16e) divided by the sum of the sum of the Billing Determinants in Column 8 (Line 1d and 1e).
- 17) Applicable to the optional schedules that contain horse power charge such as PA-1
- 18) GWh for TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups are placed in TOU-8-SEC, TOU-8-PRI, TOU-8-SUB Rate Groups respectively.

20
21

22 Rate Schedules in each CPUC Rate Group:

23
24

25 CPUC Rate Group	Rate Schedules included in Each Rate (Rate Schedules included in Each Rate Group in the Rate Effective Period)
26a Domestic	Includes Schedules D, D-CARE, D-FERA, TOU-D-T, TOU-EV-1, TOU-D-TEV, DE, D-SDP, D-SDP-O, DM, DMS-1, DMS-2, DMS-3, and DS.
Domestic (con't)	D (Option CPP), D-CARE (Option CPP), TOU-D-Option A, TOU-D-Option B, TOU-D-3, TOU-D-T-CPP, TOU-D (Options 4-9 PM, 5-8 PM, PRIME, and CPP)
26b TOU-GS-1	Includes Schedules GS-1, TOU-EV-3, TOU-EV-7 (Options D and E), and TOU-GS-1 (Options E, ES, D, LG, C, A, B, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26c TC-1	Includes Schedules TC-1, Wi-Fi-1, and WTR.
26d TOU-GS-2	Includes Schedules GS-2, TOU-EV-4, TOU-EV-8, and TOU-GS-2 (Options D, E, A, B, R, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26e TOU-GS-3	Includes Schedules TOU-GS-3-CPP, TOU-EV-8, and TOU-GS-3 (Options D, E, A, B, R, RTP, SOP, Standby, TOU-BIP, GS-APS, GS-APS-E, and ME).
26f TOU-8-SEC	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26g TOU-8-PRI	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26h TOU-8-SUB	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26i TOU-8-Standby-SEC	Includes Schedules TOU-8-Standby (Options D, LG, A, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26j TOU-8-Standby-PRI	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26k TOU-8-Standby-SUB	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26l TOU-PA-2	Includes Schedules PA-1, PA-2, TOU-PA-ICE, and TOU-PA-2 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, CPP, Standby, and AP-I).
26m TOU-PA-3	Includes Schedules TOU-PA-3-CPP, and TOU-PA-3 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, Standby, and AP-I).
26n Street Lighting	Includes Schedules AL-2, AL-2-B, AL-2-F, DWL, LS-1, LS-2, LS-3, LS-3-B, and OL-1.
26o ---	

27
28
29 Recorded 12-CP Load Data by Rate Group (MW)

30	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	
31	RM&AO, Are these the right years? Or should it be 2019-2021?			= Line35:(Col1+Col2 +Col3)/3			from Line1:Col3 Note 18	from Line1:Col4	= Col 7 + Col 8	= Line35:(Col4*Col5 /Col6*Col9)	= Line35:(Col10 / total of Col10)	
32												
33		12-CP MW								MW		
34	CPUC Rate Group	2018	2019	2020	3-Year Average	Line losses	Recorded GWh (Average)	Standby Adjusted Sales Forecast - GWh	Backup GWh	Total Sales Forecast - GWh	Loss Adjusted Average 12-CP	12-CP Allocation factors
35a	Domestic	66,768	68,199	86,529	73,832	1.0905	30,154	28,358	0	28,358	75,720	42.35%
35b	TOU-GS-1	11,735	11,549	10,575	11,286	1.0909	5,794	6,556	0	6,556	13,931	7.79%
35c	TC-1	76	84	75	78	1.0917	58	55	0	55	81	0.05%
35d	TOU-GS-2	27,971	26,717	24,814	26,500	1.0905	13,853	13,042	0	13,042	27,207	15.22%
35e	TOU-GS-3	14,472	13,924	12,741	13,712	1.0900	7,714	8,137	0	8,137	15,765	8.82%
35f	TOU-8-SEC	14,201	13,320	11,784	13,101	1.0909	7,882	9,170	0	9,170	16,626	9.30%
35g	TOU-8-PRI	9,263	9,174	8,405	8,948	1.0644	5,814	6,496	0	6,496	10,641	5.95%
35h	TOU-8-SUB	11,532	11,496	10,583	11,204	1.0315	8,546	8,432	0	8,432	11,403	6.38%
35i	TOU-8-Standby-SEC	137	127	112	125	1.0911	78	0	78	78	137	0.08%
35j	TOU-8-Standby-PRI	297	330	257	295	1.0645	196	0	196	196	314	0.18%
35k	TOU-8-Standby-SUB	789	862	600	750	1.0316	746	0	550	550	571	0.32%
35l	TOU-PA-2	2,678	2,347	2,729	2,584	1.0910	1,841	2,043	0	2,043	3,129	1.75%
35m	TOU-PA-3	1,924	1,937	2,073	1,978	1.0896	1,466	1,752	0	1,752	2,575	1.44%
35n	Street Lighting	709	1,072	655	812	1.0938	600	461	0	461	683	0.38%
35o	---											
36	Totals:	162,552	161,138	171,931	165,207		84,743	84,502	825	85,327	178,783	100.00%

Determination of Unfunded Reserves

Workpaper: WP Schedule 34 Unfunded Reserve and Wildfire

Line		Reference	Col 1 Prior Year BOY Unfunded Reserves	Col 2 Prior Year EOY Unfunded Reserves	Prior Year Amount
1					
2					
3					
4					
5					
6	Unfunded Reserves (EOY):	(Line 17, Col 2)			-\$111,133,567
7	Unfunded Reserves (Average BOY/EOY):	(Line 17, Col 3)			-\$176,736,728
8					
9					
10					
11					
12	Description of Issue				
13	Unfunded Reserves				
14	Provision for Injuries and Damages	(Line 24)	-\$235,940,968	-\$103,988,427	-\$169,964,698
15	Provision for Vac/Sick Leave	(Line 29)	-\$5,865,018	-\$6,608,937	-\$6,236,977
16	Provision for Supplemental Executive Retirement Plan	(Line 36)	-\$533,902	-\$536,203	-\$535,053
17	Totals:	(Line 14 + Line 15 + Line 16)	-\$242,339,889	-\$111,133,567	-\$176,736,728
18					
19	Calculations				
20					
21	Injuries and Damages		BOY	EOY	Average BOY/EOY
22	Injuries and Damages - See Note 1 and Note 2	Company Records - Input (Negative)	-\$3,794,799,467	-\$1,672,516,782	
23	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	6.2175%	6.2175%	
24	ISO Transmission Rate Base Applicable	(Line 22 x Line 23)	-\$235,940,968	-\$103,988,427	-\$169,964,698
25					
26	Vacation Leave				
27	Vacation and Personal Time Accruals - Acct. 2350080	Company Records - Input (Negative)	-\$94,331,089	-\$106,296,034	
28	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	6.2175%	6.2175%	
29	ISO Transmission Rate Base Applicable	(Line 27 x Line 28)	-\$5,865,018	-\$6,608,937	-\$6,236,977
30					
31	Supplemental Executive Retirement Plan				
32	Supplemental Executive Retirement Plan	Company Records - Input (Negative)	-\$17,174,230	-\$17,248,243	
33	Times:	Applicable Rate Base Percentage	50%	50%	
34	Sub-Total Supplemental Executive Retirement Plan	(Line 32 x Line 33)	-\$8,587,115	-\$8,624,121	
35	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	6.2175%	6.2175%	
36	ISO Transmission Rate Base Applicable	(Line 34 x Line 35)	-\$533,902	-\$536,203	-\$535,053

Notes:

- 1) Includes any Unfunded Reserves relating to accrued expenses included in Account 925 "Injuries and Damages", reduced for any expected offsetting payments.
- 2) No Unfunded Reserve shall be included in Schedule 34 associated with any wildfire other than the 2017/18 Wildfire/Mudslide Events. Associated costs for other wildfire events are reflected in Schedule 20 "A&G" and recovered on a cash basis (see Instruction 6 of Schedule 20).

Other Formula Revenue -- Revenue Received Pursuant to Commission-Approved O&M Services Formulas

Workpaper:

Line	Current SCE O&M Services Formulas
1	(1) ER21-1280 ("West of Devers Formula Rate")
2	(2)
3	(3)

Cells shaded yellow are input cells

Revenues and Associated Native Accounts (Including O&M, A&G, Property Taxes, Payroll Taxes, and Revenue Credits)

Line	1) Operations and Maintenance ("O&M") Revenue	Col 1 Formula #1 Prior Year Revenue	Col 2 Formula #2 Prior Year Revenue	Col 3 Formula #3 Prior Year Revenue	Col 4 Total All Prior Year Revenue
5	560 - Operations Supervision and Engineering - Allocated				\$0
6	560 - Sylmar/Palo Verde				\$0
7	561 Load Dispatch - Allocated				\$0
8	561.400 Scheduling, System Control and Dispatch Services				\$0
9	561.500 Reliability Planning and Standards Development				\$0
10	562 - Station Expenses - Allocated				\$0
11	562 - MOGS Station Expense				\$0
12	562 - Sylmar/Palo Verde				\$0
13	563 - Overhead Line Expenses - Allocated				\$0
14	564 - Underground Line Expenses - Allocated				\$0
15	565 - Transmission of Electricity by Others				\$0
16	565 - Wheeling Costs				\$0
17	565 - WAPA Transmission for Remote Service				\$0
18	566 - Miscellaneous Transmission Expenses - Allocated				\$0
19	566 - ISO/RSBA/TSP Balancing Accounts				\$0
20	566 - Sylmar/Palo Verde/Other General Functions				\$0
21	567 - Line Rents - Allocated				\$0
22	567 - Eldorado				\$0
23	567 - Sylmar/Palo Verde				\$0
24	568 - Maintenance Supervision and Engineering - Allocated				\$0
25	568 - Sylmar/Palo Verde				\$0
26	569 - Maintenance of Structures - Allocated				\$0
27	569 - Sylmar/Palo Verde				\$0
28	570 - Maintenance of Station Equipment - Allocated				\$0
29	570 - Sylmar/Palo Verde				\$0
30	571 - Maintenance of Overhead Lines - Allocated				\$0
31	571 - Sylmar/Palo Verde				\$0
32	572 - Maintenance of Underground Lines - Allocated				\$0
33	572 - Sylmar/Palo Verde				\$0
34	573 - Maintenance of Miscellaneous Trans. Plant - Allocated				\$0
35	Transmission NOIC				\$0
36	...				
37	Total O&M Services Formula "O&M" Revenue:	\$0	\$0	\$0	\$0

Line	2) Administrative and General ("A&G") Revenue	Col 1 Formula #1 Prior Year Revenue	Col 2 Formula #2 Prior Year Revenue	Col 3 Formula #3 Prior Year Revenue	Col 4 Total All Prior Year Revenue
38	920 - A&G Salaries				\$0
39	921 - Office Supplies and Expenses				\$0
40	922 - A&G Expenses Transferred				\$0
41	923 - Outside Services Employed				\$0
42	924 - Property Insurance				\$0
43	925 - Injuries and Damages				\$0
44	926 - Employee Pensions and Benefits				\$0
45	927 - Franchise Requirements				\$0
46	928 - Regulatory Commission Expenses				\$0
47	929 - Duplicate Charges				\$0
48	930.1 - General Advertising Expense				\$0
49	930.2 - Miscellaneous General Expense				\$0
50	931 - Rents				\$0
51	935 - Maintenance of General Plant				\$0
52	...				
53	Total O&M Services Formula "A&G" Revenue:	\$0	\$0	\$0	\$0

<u>Line</u>	<u>3) Property Taxes (Local Taxes)</u>	<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
54	Sub-Total Local Taxes				\$0
55	Total O&M Services Formula "Property Tax" Revenue:	\$0	\$0	\$0	\$0

<u>Line</u>	<u>4) Payroll Taxes</u>	<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
56	Fed Ins Cont Amt -- Current				\$0
57	FICA/OASDI Emp Incntv.				\$0
58	FICA/HIT Emp Incntv.				\$0
59	CA SUI Current				\$0
60	Fed Unemp Tax Act- Current				\$0
61	CADI Vol Plan Assess				\$0
62	SF Pyrl Exp Tx - SCE				\$0
63	Total O&M Services Formula "Payroll Tax" Revenue:	\$0	\$0	\$0	\$0

<u>Line</u>	<u>5) Revenue Credits</u>	<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
64	General and Intangible				\$0
65	Cash Working Capital				\$0
66	True Up Adjustment (not included in native accounts)				\$0
67	Cost Adjustment (not included in native accounts)				\$0
68	...				\$0
69	Total O&M Services Formula "Revenue Credit" Revenue:	\$0	\$0	\$0	\$0

<u>Line</u>		<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	
70					
71					
72					
73					
74					
75	Total O&M Services Formula Revenues (Each Formula):	\$0	\$0	\$0	
76					
77					
78					
79		<u>Prior Year</u> <u>Revenue</u>	<u>Reference</u>		
80	Total all O&M Services Formula Revenues (all Formulas):	\$0	Sum of Amounts on Line 75		

Instructions:

1) Do not populate this Schedule 35 with respect to WOD Formula Rate Revenues (pursuant to ER21-1280) for any Prior Year for which the Accounting Waiver granted by the Commission in that Docket was in effect.

Notes:

- 1) The amount of O&M Services Formula revenue shown above is included in SCE's Annual FERC Form 1 as a credit to each respective native account.
- 2) In each Annual Update of this Formula Rate, the amounts of revenue credited to SCE's FERC Form 1 expenses (as described in Note 1) will be reversed in determining of input amounts to this Formula Rate.
- 3) The total amount of revenue from the above five expense categories will be 100% credited against the Base TRR and the True Up TRR. See Schedule 1, Line 84a, and Schedule 4, Line 45a.