

Master Workpaper Index for TO2023 Annual Update		
No.	Workpapers	Noteable Changes from last year's WP
1	WP Classification Change	
2	WP Master Index	
3	WP Material Accounting Changes	
4	WP Schedule 1 AFUDC Equity Adjustment	
5	WP Schedule 1 Cost Adjustment (If needed)	Necessary for TO2023
6	WP Schedule 3 One Time Adjustment Morongo Rate Consistency	New workpaper incorporating a one time cost adjustment associated with the implementation of the Morongo Formula Rate in 2021
7	WP Schedule 3 One Time Adjustment-Prior Period	
8	WP Schedule 3 One Time Adjustment Transition	N/A
9	WP Schedule 5 ROR-2	
10	WP Attachment 5 & Associated WPs	N/A
11	WP Schedule 6 Prior Year Corporate Overhead Expenses	
12	WP Schedule 6&8 Plant Balances	
13	WP Schedule 6&10 Prior Year AFUDC Rate	
14	WP Schedule 7 Plant Study	
15	WP Schedule 9 EDIT and Amortization	
16	WP Schedule 10 FERC CWIP Capital Expenditure Plan	
17	WP Schedule 10 Forecast CWIP Capital Expenditures by PIN and Activity	
18	WP Schedule 10 Recorded CWIP Expenditures	
19	WP Schedule 10 Summary of ISO Capital Expenditure Forecast - Incentive Projects	
20	WP Schedule 10&16 Identification of ISO Projects Above \$5M	
21	WP Schedule 10&16	
22	WP Schedule 11 PHFFU	
23	WP Schedule 13 Working Capital	
24	WP Schedule 14 Incentive Plant	
25	WP Schedule 16 Summary of ISO Capital Expenditure – Non Incentive Projects	
26	WP Schedule 19 FERC Account Summary & Adjustments	
27	WP Schedule 19 O&M Cost Detail	
28	WP Schedule 20 A&G	
29	WP Schedule 22 NUCs	
30	WP Schedule 25 EPRI & EEI Expenses	
31	WP Schedule 27 ISO Allocators	
32	WP Schedule 28 FFU	Change in the calculation of the Uncollectibles factor. See disclosure under WP Material Accounting Changes.
33	WP Schedule 32 Load & Pump Load	
34	WP Schedule 34 Unfunded Reserves and Wildfire	