

Master Workpaper Index		
No.	Workpapers	Noteable Changes from last year's WP
1	WP Classification Change	
2	WP Material Accounting Changes	
3	WP Master Index	New WP pursuant to TO2019A Settlement Term #11
4	WP Schedule 1 AFUDC Equity Adjustment	
5	WP Schedule 1 Cost Adjustment (If needed)	Not needed this year because there was no cost adjustment in the TO2021 Formula Rate Annual Update
6	WP Schedule 3 One Time Adjustment-Prior Period	
7	WP Schedule 3 One Time Adjustment Transition	In addition to the formula transition related adjustment, added two additional One Time Adjustments: 1) 2019 Wildfire Cash Basis Treatment 2) 2019 EDIT Amortization
8	WP Schedule 5 ROR-2	New WP pursuant to TO2019A Settlement Term #11. Support for ROR-2 Lines 1 thru 9
9	WP Attachment 5 & Associated WPs	Associated WPs Include: WPSchedule 19 FERC Account Summary Adj, WP Schedule 20 A&G, and WP Schedule 25
10	WP Schedule 6 Prior Year Corporate Overhead Expenses	
11	WP Schedule 6&8 Plant Balances	
12	WP Schedule 6&10 Prior Year AFUDC Rate	
13	WP Schedule 7 Plant Study	
14	WP Schedule 9-EDIT and Amortization	
15	WP Schedule 10 FERC CWIP Capital Expenditure Plan	
16	WP Schedule 10 Forecast CWIP Capital Expenditures by PIN and Activity	
17	WP Schedule 10 Recorded CWIP Expenditures	
18	WP Schedule 10 Summary of ISO Capital Expenditure Forecast - Incentive Projects	
19	WP Schedule 10&16 Identification of ISO Projects Above \$5M	
20	WP Schedule 10&16	
21	WP Schedule 11 PHFFU	
22	WP Schedule 13 Working Capital	
23	WP Schedule 14 Incentive Plant	New WP pursuant to TO2019A Settlement Term #11. WP to support the input amounts on lines 53+.
24	WP Schedule 16 Summary of ISO Capital Expenditure – Non Incentive Projects	
25	WP Schedule 19 FERC Account Summary & Adjustments	
26	WP Schedule 19 O&M Cost Detail	
27	WP Schedule 20 A&G	Addition to WP Schedule 20 on CPUC incentive cap limits by type of incentive, and actual amounts spent, as requested in TO2019 Settlement, Term 7. Also, includes additional tab containing the wildfire cash payment workpaper consistent with Exhibit D of the TO2019A Settlement.
28	WP Schedule 22 NUCs	
29	WP Schedule 25 EPRI & EEI Expenses	
30	WP Schedule 27 ISO Allocators	
31	WP Schedule 28 FFU	
32	WP Schedule 32 Load/Pump Load	
33	WP Schedule 34 Unfunded Reserves & Wildfire	1) Workpaper name changed from Wildfire to Unfunded Reserves & Wildfire 2) Included additional information on Unfunded Reserves