

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	\$1,387,678,681
Incremental Forecast Period TRR	\$118,708,213
True-Up Adjustment	\$164,914,945
O&M Services Formula Revenue	-\$11,785,477
Cost Adjustment	<u>\$0</u>
Base TRR (retail)	\$1,659,516,363

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	2025 Value
RATE BASE			
1		6-PlantInService, Line 19	\$11,828,275,665
2		6-PlantInService, Line 27	\$431,482,003
3		11-PHFU, Line 8	\$14,769,759
4		12-AbandonedPlant, Line 3	\$0
<u>Working Capital amounts</u>			
5		13-WorkCap, Line 16	\$34,209,840
6		13-WorkCap, Line 36	\$6,232,486
7		(Line 66 + Line 67) / 8	<u>\$28,848,185</u>
8		Line 5 + Line 6 + Line 7	\$69,290,512
<u>Accumulated Depreciation Reserve Balances</u>			
9	Negative amount	8-AccDep, Line 14m, Col. 8	-\$3,093,419,456
10	Negative amount	8-AccDep, Line 16, Col. 5	\$0
11	Negative amount	8-AccDep, Line 26	<u>-\$169,181,966</u>
12		Line 9 + Line 10 + Line 11	-\$3,262,601,422
13		9-ADIT-1, Line 5, Col. 2	-\$1,638,082,144
14		14-IncentivePlant, L 15, Col 1	\$193,667,038
15		23-RegAssets, Line 14	\$0
16		34-UnfundedReserves, Line 6	-\$23,986,920
17	Negative amount	22-NUCs, Line 4	-\$62,317,607
18		L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L16 + L17	\$7,550,496,886
OTHER TAXES			
19		Note 6	\$564,679,965
20		27-Allocators, Line 22	16.9200%
21		Line 19 * Line 20	\$95,543,699
22			
23		Line 24 + Line 25+ Line 26	\$165,580,895
24		Note 6	\$164,852,653
25		Note 6	\$590,209
26		Note 6	\$138,033
27		Note 6	\$2,488,675
28		Note 6	\$1,863,893
29		Note 6	\$14,729,116
30		Note 6	\$34,263
31		Line 23 + (Line 27 to Line 30)	\$184,696,843
32		26-TaxRates, Line 16	\$97,704,630
33		Line 31 - Line 32	\$86,992,213
34		27-Allocators, Line 9	6.4532%
35		Line 33 * Line 34	\$5,613,761
36	Note 1	Line 21 + Line 35	\$101,157,460

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Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2025 Value
RETURN AND CAPITALIZATION CALCULATIONS			
<u>Debt</u>			
37		5-ROR-1, Line 4	\$30,488,629,477
38		5-ROR-1, Line 11	\$1,446,108,809
39		5-ROR-1, Line 12	4.7431%
<u>Preferred Stock</u>			
40		5-ROR-1, Line 16	\$2,110,208,662
41		5-ROR-1, Line 20	\$140,517,761
42		5-ROR-1, Line 21	6.6590%
<u>Equity</u>			
43		5-ROR-1, Line 27	\$20,631,301,372
44		Line 37 + Line 40 + Line 43	\$53,230,139,511
44a			47.50%
<u>Capital Percentages</u>			
45		100% - (Line 46 + Line 47)	48.5357%
46		Line 40 / Line 44	3.9643%
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	4.7431%
49		Line 42	6.6590%
50	Note 2	SCE Return on Equity	10.30%
<u>Calculation of Cost of Capital Rate</u>			
51		Line 39 * Line 45	2.3021%
52		Line 42 * Line 46	0.2640%
53		Line 47 * Line 50	4.8925%
54		Line 51 + Line 52 + Line 53	7.4586%
55	Used for Tax calculation	Line 52 + Line 53	5.1565%
56		Line 18 * Line 54	\$563,160,000
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	-\$6,318,605
61	Note 3	Workpaper: N/A	
62			
63		Line 60 + Line 61	-\$6,318,605
64		Formula on Line 65	\$143,143,134
65			
Income Taxes = (((RB * ER) + D) * (CTR/(1 - CTR))) + CO/(1 - CTR)			
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	Workpaper: WP Schedule 1	\$1,621,643

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Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2025 Value
PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT			
<u>Component of Prior Year TRR:</u>			
66		19-OandM, Line 91, Col. 6	\$147,734,144
67		20-AandG, Line 23	\$83,051,338
68		22-NUCs, Line 8	\$8,487,511
69		17-Depreciation, Line 70	\$358,133,994
70		12-AbandonedPlant, Line 1	\$0
71		Line 36	\$101,157,460
72	Negative amount	21-Revenue Credits, Line 44	-\$59,222,843
73		Line 56	\$563,160,000
74		Line 64	\$143,143,134
75	Gain negative, loss posi	11-PHFU, Line 10	\$0
76		23-RegAssets, Line 16	\$0
77		15-IncentiveAdder, Line 14	\$21,671,225
77a	Note 5	Negative of Line 77	<u>-\$21,671,225</u>
78		Sum of Lines 66 to 77a	\$1,345,644,737
79		L 78 * FF Factor (28-FFU, L 5)	\$12,661,705
80		L 78 * U Factor (28-FFU, L 5)	\$29,372,239
81		Line 78 + Line 79+ Line 80	\$1,387,678,681
TOTAL BASE TRANSMISSION REVENUE REQUIREMENT			
<u>Calculation of Base Transmission Revenue Requirement</u>			
82		Line 81	\$1,387,678,681
83		2-IFPTRR, Line 82	\$118,708,213
84		3-TrueUpAdjust, Line 30	\$164,914,945
84a		Negative of 35-Other Formula Revenue, L 80	-\$11,785,477
85	Note 4		
86	For Retail Purposes	L 82 + L 83 + L 84+ L 84a + L 85	\$1,659,516,363
<u>Wholesale Base Transmission Revenue Requirement</u>			
87		Line 86	\$1,659,516,363
88		25-WholesaleDifference, Line 14	<u>-\$31,987,818</u>
89		Line 87 + Line 88	\$1,627,528,545

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**
- Other Income Tax Adjustments may be included as a component of "Credits and Other" in the Prior Year Income Tax calculation if filed with the Commission.
- 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, Lines 34, 36-39, Column o	\$7,083,243	\$557,596,722	\$564,679,965	Sub-Total Local Taxes	Schedule 35, Line 55, C 4
Line 24: FF1 263, Line 5, Column o	\$44,672	\$164,807,981	\$164,852,653	Fed Ins Cont Amt -- Current	Schedule 35, Line 56, C 4
Line 25: FF1 263, Line 6, Column o	\$132	\$590,077	\$590,209	FICA/OASDI Emp Incentv.	Schedule 35, Line 57, C 4
Line 26: FF1 263, Line 7, Column o	\$31	\$138,002	\$138,033	FICA/HIT Emp Incentv.	Schedule 35, Line 58, C 4
Line 27: FF1 263, Line 8, Column o	\$1,081	\$2,487,594	\$2,488,675	CA SUI Current	Schedule 35, Line 59, C 4
Line 28: FF1 263, Line 14, Column o	\$383	\$1,863,510	\$1,863,893	Fed Unemp Tax Act- Current	Schedule 35, Line 60, C 4
Line 29: FF1 263, Line 13, Column o	\$620	\$14,728,496	\$14,729,116	CADI Vol Plan Assess	Schedule 35, Line 61, C 4
Line 30: FF1 263, Line 12, Column o	\$13	\$34,250	\$34,263	SF Pyrl Exp Tx - SCE	Schedule 35, Line 62, 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		
11			Reference
12	Wtd. Cost of Long Term Debt:	2.302%	1-BaseTRR, Line 51
13	Wtd. Cost of Common + Pref. Stock:	5.156%	1-BaseTRR, Line 55
14	Composite Tax Rate:	27.984%	1-BaseTRR, Line 59
15			
16	AFCRCWIP =	9.462%	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			
25	Determination of Net Plant:		
26			Reference
27	Transmission Plant - ISO:	\$11,828,275,665	6-PlantInService, Line 14m, Col. 8
28	Distribution Plant - ISO:	\$0	6-PlantInService, Line 16, Col. 5
29	Transmission Dep. Reserve - ISO:	\$3,093,419,456	8-AccDep, Line 14m, Col. 8
30	Distribution Dep. Reserve - ISO:	\$0	8-AccDep, Line 16, Col. 5
31	Net Plant:	\$8,734,856,209	(L27 + L28) - (L29 + L30)
32			

Determination of Prior Year TRR without CWIP related costs:

33			
34			
35	a) Determination of CWIP-Related Costs		
36	1) Direct (without ROE adder) CWIP costs		
37	CWIP Plant - Prior Year:	\$193,667,038	10-CWIP, L 13 C1
38	AFCRCWIP:	9.462%	Line 16
39	Direct CWIP Related Costs:	\$18,325,258	Line 37 * Line 38
40			
41	2) CWIP ROE Adder costs:		
42	IREF:	\$6,596	15-IncentiveAdder, Line 3
43			
44	Tehachapi CWIP Amount:	\$0	10-CWIP, Line 13
45	Tehachapi ROE Adder %:	1.25%	15-IncentiveAdder, Line 5
46	Tehachapi ROE Adder \$:	\$0	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:	\$18,325,258	Line 39 + Line 46 + Line 50
55	FF&U Expenses:	\$572,427	(28-FFU, L5 FF Factor + U Factor) * L54
56	CWIP Related Costs with FF&U:	\$18,897,685	Line 54 + Line 55
57			

58 **b) Determination of AFCR:**

59

60	CWIP Related Costs wo FF&U:	\$18,325,258	Line 54
61	Prior Year TRR wo FF&U:	\$1,345,644,737	1-BaseTRR, Line 78
62	Prior Year TRR wo CWIP Related Costs:	\$1,327,319,479	Line 61 - Line 60
63	75% of O&M and A&G in Prior Year TRR:	\$173,089,111	(1-BaseTRR, Line 66 + Line 67) * .75
64	AFCR:	13.214%	(Line 62 - Line 63) / Line 31

65

66 **2) Calculation of IFP TRR**

67

68

69	Forecast Plant Additions:	\$668,867,513	<u>Reference</u> 16-PlantAdditions, L 25, C10
70	AFCR:	13.214%	Line 64
71	AFCR * Forecast Plant Additions:	\$88,384,648	Line 69 * Line 70
72			
73	Forecast Period Incremental CWIP:	\$282,467,654	10-CWIP, L 54, C8
74	AFCRCWIP:	9.462%	Line 16
75	AFCRCWIP * FP Incremental CWIP:	\$26,727,794	Line 73 * Line 74
76			
77	IFPTRR without FF&U:	\$115,112,442	Line 71 + Line 75
78			
79	Franchise Fees Expense:	\$1,083,139	Line 77 * FF (from 28-FFU, L 5)
80	Uncollectibles Expense:	\$2,512,632	Line 77 * U (from 28-FFU, L 5)
81			
82	Incremental Forecast Period TRR:	\$118,708,213	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		True Up TRR:	\$1,371,254,520	Source:	From 4-TUTRR,	Line 46					
		<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>	
	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	
				One-Time	Adjustments and			Cumulative		Excess (-) or	
					Shortfall/Excess			Excess (-) or		Shortfall (+)	
			Monthly	Actual	Revenue In	Monthly	Monthly	in Revenue	Interest	Excess (-) or	Cumulative
			True Up	Retail Base	Previous	Excess (-) or	Interest	wo Interest for	for Current	Shortfall (+)	Excess (-) or
	Month	Year	TRR	Revenues	Annual Update	in Revenue	Rate	Current Month	Month	in Revenue	with Interest
11	December	2024	---	---	\$70,448,686	\$70,448,686	---	\$70,448,686	---	\$70,448,686	\$70,448,686
12	January	2025	\$114,271,210	\$102,656,170	\$66,868,322	\$78,483,361	0.67%	\$148,932,047	\$734,925	\$149,666,972	\$149,666,972
13	February	2025	\$114,271,210	\$94,580,328		\$19,690,882	0.67%	\$169,357,855	\$1,068,733	\$170,426,588	\$170,426,588
14	March	2025	\$114,271,210	\$96,214,143		\$18,057,067	0.67%	\$188,483,655	\$1,202,349	\$189,686,004	\$189,686,004
15	April	2025	\$114,271,210	\$92,308,913		\$21,962,296	0.63%	\$211,648,300	\$1,264,203	\$212,912,504	\$212,912,504
16	May	2025	\$114,271,210	\$110,214,841		\$4,056,369	0.63%	\$216,968,873	\$1,354,126	\$218,322,999	\$218,322,999
17	June	2025	\$114,271,210	\$111,127,678		\$3,143,532	0.63%	\$221,466,531	\$1,385,337	\$222,851,868	\$222,851,868
18	July	2025	\$114,271,210	\$125,201,437		-\$10,930,227	0.63%	\$211,921,641	\$1,369,537	\$213,291,178	\$213,291,178
19	August	2025	\$114,271,210	\$144,879,662		-\$30,608,452	0.63%	\$182,682,726	\$1,247,318	\$183,930,043	\$183,930,043
20	September	2025	\$114,271,210	\$118,781,094		-\$4,509,884	0.63%	\$179,420,160	\$1,144,553	\$180,564,713	\$180,564,713
21	October	2025	\$114,271,210	\$113,602,500		\$668,710	0.63%	\$181,233,423	\$1,139,664	\$182,373,087	\$182,373,087
22	November	2025	\$114,271,210	\$98,037,438		\$16,233,772	0.63%	\$198,606,859	\$1,200,087	\$199,806,946	\$199,806,946
23	December	2025	\$114,271,210	\$102,743,304		\$11,527,906	0.63%	\$211,334,852	\$1,295,097	\$212,629,949	\$212,629,949

24 3) True Up Adjustment

Line			<u>Notes:</u>		
25					
26	Shortfall or Excess Revenue in Prior Year:	\$212,629,949	Line 23, Column 9		
27	Previous Annual Update TU Adjustment:	\$64,511,621	Previous Annual Update Schedule 3, Line 30	Previous Annual Update:	TO2026 Docket No. ER26-602
28	TU Adjustment without Projected Interest	\$148,118,327	Line 26 - Line 27		
29	Projected Interest to Rate Year Mid-Point:	\$16,796,618	Line 28 * (Line 23, Column 6) * 18 months		
30	True Up Adjustment:	\$164,914,945	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
- 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	8.640%	
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	\$102,656,170	\$3,570,026	\$752,945,983	\$355,721,455	\$78,653,687	\$52,110,655	\$1,345,657,977
64	Feb	\$94,580,328	\$6,535,043	\$599,807,563	\$249,719,042	\$86,013,557	\$37,092,843	\$1,073,748,376
65	Mar	\$96,214,143	\$5,403,349	\$609,749,016	\$301,670,348	\$89,922,670	\$41,848,410	\$1,144,807,936
66	Apr	\$92,308,913	\$4,540,669	\$265,544,709	\$266,470,300	\$87,681,014	\$40,511,219	\$757,056,826
67	May	\$110,214,841	\$6,052,393	\$681,643,696	\$338,174,446	\$107,207,069	\$48,825,990	\$1,292,118,435
68	Jun	\$111,127,678	\$2,493,222	\$813,220,326	\$420,759,104	\$96,522,077	\$50,197,057	\$1,494,319,464
69	Jul	\$125,201,437	-\$1,307,271	\$1,003,070,811	\$525,818,211	\$93,883,793	\$57,121,666	\$1,803,788,647
70	Aug	\$144,879,662	\$336,178	\$1,093,993,866	\$623,103,029	\$105,189,681	\$64,443,045	\$2,031,945,462
71	Sep	\$118,781,094	\$529,729	\$989,625,172	\$517,176,058	\$80,371,251	\$54,450,736	\$1,760,934,040
72	Oct	\$113,602,500	\$293,176	\$440,011,003	\$362,749,232	\$89,248,257	\$45,819,340	\$1,051,723,508
73	Nov	\$98,037,438	\$410,279	\$685,081,104	\$370,591,630	\$90,440,524	\$44,559,279	\$1,289,120,253
74	Dec	\$102,743,304	\$1,316,040	\$822,101,102	\$311,482,501	\$129,542,659	\$48,825,649	\$1,416,011,254
75	Totals:	\$1,310,347,508	\$30,172,834	\$8,756,794,350	\$4,643,435,356	\$1,134,676,240	\$585,805,889	\$16,461,232,177

"Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: **\$16,461,232,177**

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 Adj-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 wo 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	\$11,716,605,367
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$418,564,779
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$14,769,759
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	\$33,962,981
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$9,696,713
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	<u>\$28,848,185</u>
8	Working Capital			Line 5 + Line 6 + Line 7	\$72,507,879
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14n, Col. 8	-\$3,074,618,336
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>-\$160,215,289</u>
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$3,234,833,625
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	-\$1,603,600,375
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 15, C2	\$216,092,575
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$66,047,471
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$31,100,120
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	\$7,502,958,768
B) Return on Capital					
<u>Line</u>					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.4586%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$559,614,331
C) Income Taxes					
21	Income Taxes = $(((RB * ER) + D) * (CTR / (1 - CTR))) + CO / (1 - CTR)$				\$142,190,628
Where:					
22	RB = Rate Base			Line 18	\$7,502,958,768
23	ER = Equity ROR inc. Com. and Pref. Stock		Instruction 1	Instruction 1, Line k	5.1565%
24	CTR = Composite Tax Rate			1-Base TRR L 59	27.9836%
25	CO = Credits and Other			1-Base TRR L 63 + Line 25a	-\$6,318,605
25a	Adjustments to CO term for the True Up TRR	Note 2	Wkpaper:	N/A	
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$1,621,643

D) True Up TRR Calculation

27	O&M Expense	1-Base TRR L 66	\$147,734,144
28	A&G Expense	1-Base TRR L 67	\$83,051,338
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$8,487,511
30	Depreciation Expense	1-Base TRR L 69	\$358,133,994
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
32	Other Taxes	1-Base TRR L 71	\$101,157,460
33	Revenue Credits	1-Base TRR L 72	-\$59,222,843
34	Return on Capital	Line 20	\$559,614,331
35	Income Taxes	Line 21	\$142,190,628
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	<u>\$0</u>
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,341,146,562
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$22,064,351
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$22,064,351
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$1,341,146,562

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:	\$1,341,146,562	Line 40
42	Franchise Fee Factor:	0.941%	28-FFU, L 5
43	Franchise Fee Expense:	\$12,619,380	Line 41 * Line 42
44	Uncollectibles Expense Factor:	2.183%	28-FFU, L 5
45	Uncollectibles Expense:	\$29,274,054	Line 41 * Line 44
45a	O&M Services Formula Revenues	<u>-\$11,785,477</u>	Negative of 35-Other Formula Revenue, L 80
46	True Up TRR:	\$1,371,254,520	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, 2025	Dec 31, 2025	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>Percentage</u>	<u>Reference:</u>
e End of Prior Year		Settlement of TO2019A (ER19-1553)
f Beginning of Prior Year		169 FERC ¶ 61,177
g Wtd. Cost of Long Term Debt	2.3021%	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	0.2640%	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	7.4586%	Sum of Lines g to i

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.1565%	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.
- 2) Include any amount appropriate for the True Up TRR calculation for the Prior Year not already included in Line 63 of Schedule 1. Such amounts will specifically include an amount of the South Georgia Adjustment applicable to the 2023 Prior Year of \$2,606,000 in SCE's Annual Update setting transmission rates for 2025 and, for the 2024 Prior Year, an amount of \$1,303,000 in SCE's Annual Update setting transmission rates for 2026. No further amounts relating to the current SGA amount shall be included in SCE's Formula Rate, as the SGA will be fully amortized after 2024.

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

	Notes	FERC Form 1 Reference or Instruction	2025 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	\$30,182,669,231
2	Less Reacquired Bonds -- Account 222	13-month avg.	5-ROR-2, Line 2	\$0
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	\$305,960,247
4	Long Term Debt Amount		L1 + L2 + L2a + L3	\$30,488,629,477
<u>Calculation of Cost of Long-Term Debt</u>				
5	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$1,411,372,448
6	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$31,025,549
7	Amortization of Loss on Reacquired Debt -- Account 428.1		FF1 117.64c	\$9,338,785
8	Less Amortization of Premium on Debt -- Account 429	Enter negative	FF1 117.65c	-\$5,627,973
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	\$1,446,108,809
12	Long-Term Debt Cost Percentage		Line 11 / Line 4	4.7431%
<u>Calculation of Preferred Stock Amount</u>				
13	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 4	\$2,156,115,063
14	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 5	-\$25,075,773
15	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 6	-\$20,830,629
16	Preferred Stock Amount		Sum of Lines 13 to 15	\$2,110,208,662
<u>Calculation of Cost of Preferred Stock</u>				
17	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$136,513,966
18	Amortization of Net Gain (Loss) From Purchases and Tender Offers		See Note 1	\$1,820,138
19	Amortization Issuance Costs		See Note 2	\$2,183,657
20	Cost of Preferred Stock -- Account 437		Sum of Lines 17 to 19	\$140,517,761
21	Preferred Stock Cost Percentage		Line 20 / Line 16	6.6590%
<u>Calculation of Common Stock Equity Amount</u>				
22	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 7	\$22,755,288,973
23	Less Preferred Stock Amount -- Account 204	Same as L 13, but negative	5-ROR-2, Line 4	-\$2,156,115,063
24	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 15, but reverse sign	See Note 3	\$20,830,629
25	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 8	\$2,632,892
26	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 9	\$8,663,941
27	Common Stock Equity Amount		Sum of Lines 22 to 26	\$20,631,301,372

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 **2025** **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	\$30,182,669,231	\$28,151,900,000	\$29,651,900,000	\$29,651,900,000	\$31,151,900,000	\$31,151,900,000	\$31,151,900,000	\$30,851,900,000	\$30,851,900,000	\$29,951,900,000	\$29,951,900,000	\$29,951,900,000	\$29,951,900,000	\$29,951,900,000	\$29,951,900,000
Reacquired Bonds -- Account 222 (Note 2): enter - of FF1															
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$305,960,247	\$306,007,656	\$305,999,868	\$305,992,079	\$305,984,257	\$305,976,369	\$305,968,448	\$305,960,494	\$305,952,506	\$305,944,484	\$305,936,429	\$305,928,340	\$305,920,216	\$305,912,058	
Preferred Stock Amount -- Account 204 (Note 4):															
4	\$2,156,115,063	\$2,220,060,000	\$2,220,060,000	\$2,220,060,000	\$2,220,060,000	\$2,220,060,000	\$2,220,060,000	\$2,220,060,000	\$2,220,060,000	\$2,220,060,000	\$2,220,060,000	\$2,220,060,000	\$2,220,060,000	\$1,895,060,000	\$1,713,775,825
Unamortized Issuance Costs (Note 5): enter negative															
5	-\$25,075,773	-\$26,248,269	-\$26,045,545	-\$25,842,821	-\$25,640,097	-\$25,437,373	-\$25,234,650	-\$25,031,926	-\$24,829,202	-\$24,626,478	-\$24,477,251	-\$24,328,024	-\$24,178,796	-\$24,064,612	
Net Gain (Loss) From Purchase and Tender Offers Note 6):															
6	-\$20,830,629	-\$21,739,666	-\$21,588,055	-\$21,436,445	-\$21,284,835	-\$21,133,224	-\$20,981,614	-\$20,830,004	-\$20,678,393	-\$20,526,783	-\$20,375,172	-\$20,223,562	-\$20,071,952	-\$19,928,474	
Total Proprietary Capital (Note 7):															
7	\$22,755,288,973	\$21,713,215,485	\$21,865,728,185	\$22,673,783,499	\$22,837,333,069	\$22,916,356,648	\$23,074,542,509	\$22,356,998,065	\$22,534,861,208	\$23,049,527,104	\$22,823,716,477	\$23,092,446,516	\$22,989,072,155	\$23,891,175,724	
Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 8): enter - of FF1															
8	\$2,632,892	\$2,632,668	\$2,632,669	\$2,632,669	\$2,632,669	\$2,632,669	\$2,632,669	\$2,632,669	\$2,632,669	\$2,632,669	\$2,633,036	\$2,632,852	\$2,632,852	\$2,632,852	\$2,634,656
Accumulated Other Comprehensive Loss -- Account 219 (Note 9): enter - of FF1															
9	\$8,663,941	\$8,959,067	\$8,829,480	\$8,699,893	\$8,679,096	\$8,549,509	\$8,419,922	\$8,399,125	\$8,269,538	\$8,139,951	\$8,119,154	\$7,989,567	\$7,859,981	\$11,716,953	

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:

Issue	Face Amount	Issuance Date	Issuance Costs	Period (Years)	Annual Amortization	Notes
Series G 5.1%	\$220,010,000	1/29/13	\$7,134,904	30	\$237,830	
Series J 5.375%	\$325,010,000	8/24/15	\$6,419,578	30	\$427,972	Fully redeemed on 12/23/2025
Series K 5.45%	\$118,735,825	3/8/16	\$2,754,693	10	\$660,938	Tender offer on 12/23/2025, 60.42% redeemed
Series L 5.00%	\$475,010,000	6/26/17	\$12,800,620	30	\$426,687	
Series M 7.50%	\$550,010,000	11/22/23	\$7,875,000	30	\$262,500	
Series N 6.95%	\$350,010,000	5/13/24	\$5,031,872	30	\$167,729	
...						
...						
\$2,183,657 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:

Issue/Event	Event Date	Amortization Amount	Period (Years)	Annual Amortization	Notes
Series B	2/28/13	\$2,586,351	30	\$86,212	
Series C	2/28/13	\$2,886,866	30	\$96,229	
Series D	3/31/16	\$2,147,803	10	\$214,780	
Series F	7/19/17	\$12,749,183	30	\$424,973	
4.08%, 4.24%, 4.32%, and 4.78% prefe	8/31/20	\$8,522,774	10	\$852,277	
Series G - Pro Rata Issuance Costs	9/30/20	\$4,345,608	30	\$144,854	
Series K	12/23/25	8133	10	\$813	Net Gain (Loss) from Tender Offers.
...					
...					
\$1,820,138 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

Workpapers for additional information:

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

Inputs are shaded yellow

1) Transmission Plant - ISO

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year (See Note 1 for Lines 1-14m):

Prior Year: 2025

a) Substations, Land, and Lines on Lines 1-14

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
1	Dec 2024	\$92,848,063	186,476,377	\$978,263,466	\$4,713,129,523	\$2,528,354,263	\$655,191,735	\$1,646,992,123	\$215,307,572	\$58,752,899	\$232,315,317
2	Jan 2025	\$92,848,714	\$186,960,763	\$979,770,761	\$4,720,839,306	\$2,528,468,514	\$537,787,742	\$1,645,428,621	\$215,307,709	\$58,752,899	\$232,325,753
3	Feb 2025	\$99,919,006	\$187,053,085	\$980,518,554	\$4,723,736,588	\$2,528,432,127	\$402,052,786	\$1,647,302,838	\$215,307,847	\$58,752,899	\$232,329,224
4	Mar 2025	\$99,927,290	\$187,070,730	\$983,133,652	\$4,747,601,273	\$2,530,972,555	\$456,403,109	\$1,648,231,339	\$215,307,985	\$58,752,899	\$232,335,467
5	Apr 2025	\$99,927,251	\$187,074,998	\$988,677,926	\$4,771,368,456	\$2,561,190,115	\$685,306,603	\$1,723,495,444	\$215,308,122	\$58,752,899	\$232,437,725
6	May 2025	\$99,927,251	\$187,208,697	\$990,513,794	\$4,781,408,448	\$2,559,935,933	\$943,999,766	\$1,728,241,155	\$215,308,361	\$58,752,899	\$233,116,295
7	Jun 2025	\$99,929,583	\$187,216,405	\$991,358,736	\$4,884,828,941	\$2,560,213,367	\$922,763,722	\$1,668,869,243	\$215,308,500	\$58,752,899	\$249,178,516
8	Jul 2025	\$100,570,710	\$187,264,836	\$992,268,584	\$4,885,906,708	\$2,579,113,407	\$812,688,930	\$1,700,721,203	\$215,308,640	\$58,752,899	\$250,224,626
9	Aug 2025	\$100,570,702	\$187,272,565	\$994,227,729	\$4,891,833,851	\$2,577,176,190	\$975,021,111	\$1,699,707,739	\$215,308,779	\$58,752,899	\$250,429,953
10	Sep 2025	\$100,570,924	\$187,281,484	\$995,087,473	\$4,894,453,767	\$2,578,277,637	\$833,659,803	\$1,710,103,930	\$215,308,921	\$58,752,899	\$250,971,207
11	Oct 2025	\$100,570,912	\$187,288,565	\$996,073,050	\$4,897,133,774	\$2,584,732,668	\$676,404,465	\$1,710,408,570	\$215,309,057	\$58,752,899	\$251,270,163
12	Nov 2025	\$100,570,086	\$187,296,186	\$995,533,704	\$4,898,057,410	\$2,584,741,850	\$670,978,951	\$1,709,948,476	\$215,309,259	\$58,752,899	\$252,572,087
13	Dec 2025	\$100,570,233	\$187,326,745	\$997,121,242	\$4,909,339,727	\$2,589,498,529	\$652,727,599	\$1,745,095,034	\$215,309,410	\$58,752,899	\$252,924,342
14	13-Mo. Avg:	\$99,134,671	\$187,137,803	\$989,426,821	\$4,824,587,521	\$2,560,854,397	\$709,614,333	\$1,691,118,901	\$215,308,474	\$58,752,899	\$242,494,667
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Sum of C2 to C11 (L 1 to 13) and C2 to C7 (L 14a to 14m)	

b) Computer Hardware, Software, and Communication Equipment on Lines 14a to 14n

Line	Mo/YR	Monthly					351.3	Total	Notes
		351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR			
14a	Dec 2024	\$14,178,381	\$0	\$0	\$0	\$0	\$132,486,138	\$11,454,295,856	Previous Annual Update, Line 14m.
14b	Jan 2025	\$13,636,763	\$0	\$0	\$0	\$0	\$127,238,234	\$11,339,365,779	See Note 3a re TO2027 value
14c	Feb 2025	\$15,288,638	\$0	\$0	\$0	\$0	\$127,362,463	\$11,218,056,054	Each amount in Columns 1-7, Lines 14b to 14m
14d	Mar 2025	\$13,877,347	\$0	\$0	\$0	\$0	\$129,483,010	\$11,303,096,656	is the product of the corresponding amounts on
14e	Apr 2025	\$13,888,068	\$0	\$0	\$0	\$0	\$128,957,763	\$11,666,385,371	Lines 29a to 40a times the "SL&L Plant ISO
14f	May 2025	\$13,897,013	\$0	\$0	\$0	\$0	\$129,000,577	\$11,941,310,189	Percent", Line 21a, Column 3, Schedule 7.
14g	Jun 2025	\$13,897,013	\$0	\$0	\$0	\$0	\$128,523,785	\$11,980,840,710	
14h	Jul 2025	\$14,031,099	\$0	\$0	\$0	\$0	\$128,766,954	\$11,925,618,596	
14i	Aug 2025	\$14,031,452	\$0	\$0	\$0	\$0	\$126,753,788	\$12,091,086,758	
14j	Sep 2025	\$14,040,446	\$0	\$0	\$0	\$0	\$125,686,528	\$11,964,195,020	
14k	Oct 2025	\$1,661,342	\$0	\$0	\$0	\$0	\$124,891,263	\$11,804,496,729	
14l	Nov 2025	\$626,001	\$0	\$0	\$0	\$0	\$124,459,480	\$11,798,846,389	
14m	Dec 2025	\$599,922	\$0	\$0	\$0	\$0	\$119,009,984	\$11,828,275,665	
14n	13-Mo. Avg:	\$11,050,268	\$0	\$0	\$0	\$0	\$127,124,613	\$11,716,605,367	

2) Distribution Plant - ISO

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

	Col 1	Col 2	Col 3	Col 4	Col 5
					Sum C2 - C4
Line	Mo/YR	360	361	362	Total
15	Dec 2024	\$0	\$0	\$0	\$0
16	Dec 2025	\$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: \$11,716,605,367	Sum of Line 14n, Col. 8 and Line 17, Col. 5
19	EOY Value: \$11,828,275,665	Sum of Line 14m, Col. 8 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>Prior Year</u>	<u>Data</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	\$5,942,598,429	\$343,415,450	\$6,286,013,879	BOY amount from previous PY (see Note 2a)
21	December	FF1 207.99.g and 205.5g	\$6,341,550,135	\$344,800,685	\$6,686,350,820	End of year ("EOY") amount

a) BOY/EOY Average G&I Plant

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$6,486,182,350	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 6.4532%	27-Allocators, Line 9
24	General + Intangible Plant: \$418,564,779	Line 22 * Line 23.

b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$6,686,350,820	Line 21.
26	Transmission W&S Allocation Factor: 6.4532%	27-Allocators, Line 9
27	General + Intangible Plant: \$431,482,003	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>
	a) Substations, Land, and Lines on Lines 28-40											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>359</u>	<u>Total</u>
28	Dec 2024	\$146,241,674	\$246,483,950	\$1,538,871,558	\$8,271,105,018	\$2,627,594,260	\$2,637,972,029	\$2,170,489,029	\$339,261,207	\$465,081,504	\$261,243,804	\$18,704,344,033
29	Jan 2025	\$146,242,325	\$246,621,622	\$1,544,181,553	\$8,294,171,988	\$2,627,694,412	\$2,634,262,271	\$2,169,184,715	\$349,744,231	\$465,716,432	\$261,254,371	\$18,739,073,920
30	Feb 2025	\$157,400,930	\$246,647,883	\$1,546,735,509	\$8,301,142,701	\$2,627,663,758	\$2,629,973,303	\$2,170,751,574	\$360,224,248	\$466,434,807	\$261,257,863	\$18,768,232,577
31	Mar 2025	\$157,413,581	\$246,652,897	\$1,554,623,822	\$8,339,924,490	\$2,629,872,075	\$2,631,693,752	\$2,171,529,013	\$370,705,015	\$467,663,269	\$261,264,165	\$18,831,342,080
32	Apr 2025	\$157,413,542	\$246,654,138	\$1,574,250,308	\$8,408,709,607	\$2,656,082,425	\$2,638,840,113	\$2,234,366,296	\$381,186,070	\$468,198,885	\$261,369,376	\$19,027,070,761
33	May 2025	\$157,413,542	\$246,692,132	\$1,580,498,576	\$8,433,329,295	\$2,654,993,328	\$2,647,019,240	\$2,238,331,778	\$399,332,729	\$470,663,798	\$262,058,178	\$19,090,332,595
34	Jun 2025	\$157,412,729	\$246,694,322	\$1,583,103,924	\$8,540,535,796	\$2,655,234,642	\$2,646,348,356	\$2,188,730,965	\$409,902,387	\$471,378,723	\$278,363,033	\$19,177,704,879
35	Jul 2025	\$158,053,857	\$246,708,382	\$1,586,482,608	\$8,543,735,301	\$2,671,661,724	\$2,642,881,743	\$2,215,348,223	\$420,554,616	\$476,249,907	\$279,424,740	\$19,241,101,101
36	Aug 2025	\$158,053,848	\$246,710,584	\$1,593,442,589	\$8,561,545,681	\$2,669,979,907	\$2,648,016,062	\$2,214,503,358	\$431,170,246	\$477,412,680	\$279,633,128	\$19,280,468,084
37	Sep 2025	\$158,054,071	\$246,713,119	\$1,596,296,341	\$8,568,465,897	\$2,670,944,504	\$2,643,563,016	\$2,223,196,964	\$441,975,217	\$478,142,281	\$280,182,312	\$19,307,533,721
38	Oct 2025	\$158,054,059	\$246,715,140	\$1,599,772,319	\$8,576,226,229	\$2,676,559,329	\$2,638,605,280	\$2,223,458,366	\$452,329,766	\$478,796,656	\$280,485,578	\$19,331,002,720
39	Nov 2025	\$158,052,662	\$246,717,305	\$1,597,823,512	\$8,578,822,013	\$2,676,573,107	\$2,638,445,728	\$2,223,080,236	\$467,697,090	\$480,596,392	\$281,806,981	\$19,349,615,027
40	Dec 2025	\$158,052,809	\$246,725,995	\$1,603,402,800	\$8,611,680,159	\$2,681,180,449	\$2,645,185,272	\$2,258,717,211	\$479,228,332	\$481,255,481	\$282,165,367	\$19,447,593,875

b) Transmission Function Balances for Computer Hardware, Software, and Communication Equipment on Lines 28a-40a

	<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>Source</u>
	Sum C2 - C7							<u>Total</u>	
<u>Mo/YR</u>	<u>351.1</u>	<u>351.2 5-YR</u>	<u>351.2 7-YR</u>	<u>351.2 10-YR</u>	<u>351.2 15-YR</u>	<u>351.3</u>	<u>Total</u>		
28a	Dec 2024	\$23,549,686	\$0	\$0	\$0	\$0	\$220,053,819	\$243,603,505	Previous Annual Update, Line 40a
29a	Jan 2025	\$22,650,081	\$0	\$0	\$0	\$0	\$211,337,273	\$233,987,354	See Note 3b regarding January through November inputs (C2 to C7)
30a	Feb 2025	\$25,393,774	\$0	\$0	\$0	\$0	\$211,543,613	\$236,937,387	
31a	Mar 2025	\$23,049,681	\$0	\$0	\$0	\$0	\$215,065,750	\$238,115,431	
32a	Apr 2025	\$23,067,488	\$0	\$0	\$0	\$0	\$214,193,339	\$237,260,827	
33a	May 2025	\$23,082,346	\$0	\$0	\$0	\$0	\$214,264,450	\$237,346,796	
34a	Jun 2025	\$23,082,346	\$0	\$0	\$0	\$0	\$213,472,519	\$236,554,864	
35a	Jul 2025	\$23,305,057	\$0	\$0	\$0	\$0	\$213,876,413	\$237,181,469	
36a	Aug 2025	\$23,305,643	\$0	\$0	\$0	\$0	\$210,532,630	\$233,838,274	
37a	Sep 2025	\$23,320,582	\$0	\$0	\$0	\$0	\$208,759,957	\$232,080,539	
38a	Oct 2025	\$2,759,418	\$0	\$0	\$0	\$0	\$207,439,055	\$210,198,473	
39a	Nov 2025	\$1,039,762	\$0	\$0	\$0	\$0	\$206,721,881	\$207,761,643	
40a	Dec 2025	\$996,445	\$0	\$0	\$0	\$0	\$197,670,501	\$198,666,946	7-PlantStudy Lines 21c and 21e (Col. 1) for Columns 2 and 7 For Line 40a, Σ C3 to C6 = 7-Plant Study L 21d, Col. 1 See Note 3c regarding Columns 3 to 6

2) Total Transmission Activity by Account, not including 351.1, 351.2, and 351.3 (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 2025	\$651	\$137,672	\$5,309,994	\$23,066,970	\$100,151	-\$3,709,757	-\$1,304,314	\$10,483,024	\$634,928	\$10,567	\$34,729,887	
42 Feb 2025	\$11,158,606	\$26,262	\$2,553,956	\$6,970,713	-\$30,654	-\$4,288,968	\$1,566,859	\$10,480,016	\$718,375	\$3,492	\$29,158,657	
43 Mar 2025	\$12,651	\$5,014	\$7,888,313	\$38,781,789	\$2,208,317	\$1,720,448	\$777,439	\$10,480,768	\$1,228,462	\$6,302	\$63,109,503	
44 Apr 2025	-\$39	\$1,241	\$19,626,486	\$68,785,117	\$26,210,350	\$7,146,361	\$62,837,283	\$10,481,054	\$535,616	\$105,210	\$195,728,681	
45 May 2025	\$0	\$37,994	\$6,248,267	\$24,619,688	-\$1,089,097	\$8,179,127	\$3,965,811	\$18,146,660	\$2,464,912	\$688,803	\$63,261,834	
46 Jun 2025	-\$813	\$2,190	\$2,605,349	\$107,206,501	\$241,314	-\$670,883	-\$49,600,812	\$10,569,658	\$714,926	\$16,304,854	\$87,372,284	
47 Jul 2025	\$641,128	\$14,060	\$3,378,684	\$3,199,505	\$16,427,082	-\$3,466,613	\$26,617,258	\$10,652,229	\$4,871,183	\$1,061,707	\$63,396,222	
48 Aug 2025	-\$9	\$2,202	\$6,959,981	\$17,810,380	-\$1,681,817	\$5,134,318	-\$844,865	\$10,615,631	\$1,162,774	\$208,388	\$39,366,983	
49 Sep 2025	\$223	\$2,535	\$2,853,752	\$6,920,215	\$964,597	-\$4,453,045	\$8,693,606	\$10,804,970	\$729,600	\$549,184	\$27,065,637	
50 Oct 2025	-\$12	\$2,021	\$3,475,977	\$7,760,332	\$5,614,825	-\$4,957,737	\$261,402	\$10,354,549	\$654,375	\$303,266	\$23,468,999	
51 Nov 2025	-\$1,397	\$2,166	-\$1,948,807	\$2,595,785	\$13,778	-\$159,552	-\$378,130	\$15,367,325	\$1,799,736	\$1,321,403	\$18,612,306	
52 Dec 2025	\$147	\$8,690	\$5,579,288	\$32,858,146	\$4,607,342	\$6,739,544	\$35,636,975	\$11,531,242	\$659,089	\$358,386	\$97,978,848	
53 Total:	\$11,811,135	\$242,046	\$64,531,242	\$340,575,141	\$53,586,189	\$7,213,243	\$88,228,182	\$139,967,125	\$16,173,977	\$20,921,563	\$743,249,843	

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 2024	\$21,517,531	\$106,310,005	\$382,377,166	\$1,669,925,119	\$1,868,139,071	\$199,667,654	\$951,768,624	\$215,105,175	\$57,166,296	\$195,710,758	\$5,667,687,400	
55 Jan 2025	\$21,518,182	\$106,310,037	\$382,405,384	\$1,670,215,344	\$1,868,145,839	\$199,669,407	\$951,780,204	\$215,105,175	\$57,166,296	\$195,712,518	\$5,668,028,387	
56 Feb 2025	\$21,518,146	\$106,310,073	\$382,450,662	\$1,671,144,618	\$1,868,153,158	\$199,671,449	\$951,786,609	\$215,105,175	\$57,166,296	\$195,714,568	\$5,669,020,754	
57 Mar 2025	\$21,518,879	\$106,310,073	\$383,014,718	\$1,687,802,363	\$1,868,161,876	\$199,673,813	\$951,797,109	\$215,105,175	\$57,166,296	\$195,716,940	\$5,686,267,241	
58 Apr 2025	\$21,518,840	\$106,310,112	\$383,081,649	\$1,689,819,912	\$1,867,832,189	\$199,580,987	\$951,543,506	\$215,105,175	\$57,166,296	\$195,623,762	\$5,687,582,427	
59 May 2025	\$21,518,840	\$106,310,112	\$383,201,293	\$1,692,815,976	\$1,867,836,462	\$199,582,167	\$951,547,768	\$215,105,175	\$57,166,296	\$195,624,947	\$5,690,709,036	
60 Jun 2025	\$21,526,609	\$106,310,112	\$383,361,517	\$1,794,407,326	\$1,867,838,553	\$199,582,626	\$951,554,754	\$215,105,175	\$57,166,296	\$195,625,408	\$5,792,478,377	
61 Jul 2025	\$22,167,737	\$106,310,526	\$383,311,099	\$1,794,460,012	\$1,867,887,058	\$199,596,202	\$951,595,471	\$215,105,175	\$57,166,296	\$195,639,035	\$5,793,238,610	
62 Aug 2025	\$22,167,728	\$106,310,535	\$383,325,145	\$1,794,645,974	\$1,867,896,769	\$199,598,848	\$951,606,579	\$215,105,175	\$57,166,296	\$195,641,692	\$5,793,464,742	
63 Sep 2025	\$22,167,951	\$106,310,535	\$383,409,310	\$1,795,188,275	\$1,867,954,996	\$199,615,128	\$951,656,172	\$215,105,175	\$57,166,296	\$195,658,032	\$5,794,231,870	
64 Oct 2025	\$22,167,939	\$106,310,547	\$383,426,234	\$1,795,413,812	\$1,868,005,082	\$199,629,095	\$951,698,057	\$215,105,175	\$57,166,296	\$195,671,658	\$5,794,593,895	
65 Nov 2025	\$22,168,100	\$106,310,547	\$383,435,105	\$1,795,529,578	\$1,868,049,298	\$199,641,448	\$951,736,059	\$215,105,175	\$57,166,296	\$195,684,058	\$5,794,825,665	
66 Dec 2025	\$22,168,248	\$106,310,555	\$383,470,033	\$1,796,387,908	\$1,871,667,575	\$207,196,812	\$989,862,877	\$215,105,175	\$57,166,296	\$195,630,500	\$5,844,965,979	

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 2025	\$651	\$31	\$28,218	\$290,225	\$6,768	\$1,753	\$11,580	\$0	\$0	\$1,759	\$340,986	
68 Feb 2025	(\$36)	\$36	\$45,277	\$929,274	\$7,318	\$2,042	\$6,405	\$0	\$0	\$2,050	\$992,367	
69 Mar 2025	\$733	\$0	\$564,056	\$16,657,745	\$8,718	\$2,364	\$10,499	\$0	\$0	\$2,373	\$17,246,488	
70 Apr 2025	(\$39)	\$39	\$66,931	\$2,017,549	(\$329,687)	(\$92,826)	(\$253,603)	\$0	\$0	(\$93,178)	\$1,315,186	
71 May 2025	\$0	\$0	\$119,644	\$2,996,064	\$4,274	\$1,180	\$4,262	\$0	\$0	\$1,184	\$3,126,609	
72 Jun 2025	\$7,770	\$0	\$160,223	\$101,591,350	\$2,091	\$460	\$6,987	\$0	\$0	\$461	\$101,769,341	
73 Jul 2025	\$641,128	\$414	(\$50,418)	\$52,685	\$48,505	\$13,575	\$40,716	\$0	\$0	\$13,627	\$760,233	
74 Aug 2025	(\$9)	\$9	\$14,047	\$185,962	\$9,711	\$2,647	\$11,109	\$0	\$0	\$2,657	\$226,132	
75 Sep 2025	\$223	\$0	\$84,165	\$542,301	\$58,227	\$16,279	\$49,593	\$0	\$0	\$16,341	\$767,128	
76 Oct 2025	(\$12)	\$12	\$16,924	\$225,537	\$50,086	\$13,967	\$41,885	\$0	\$0	\$13,625	\$362,025	
77 Nov 2025	\$162	\$0	\$8,871	\$115,766	\$44,216	\$12,354	\$38,002	\$0	\$0	\$12,400	\$231,770	
78 Dec 2025	\$147	\$9	\$34,928	\$858,330	\$3,618,277	\$7,555,364	\$38,126,818	\$0	\$0	(\$53,558)	\$50,140,314	
79 Total:	\$650,717	\$550	\$1,092,866	\$126,462,789	\$3,528,504	\$7,529,158	\$38,094,253	\$0	\$0	(\$80,259)	\$177,278,579	

5) Total Transmission Activity Not Including Incentive Plant Activity or 351.1, 351.2, and 351.3 (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	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11 Total
80 Jan 2025	\$0	\$137,641	\$5,281,776	\$22,776,745	\$93,383	-\$3,711,510	-\$1,315,894	\$10,483,024	\$634,928	\$8,808	\$34,388,901	
81 Feb 2025	\$11,158,642	\$26,225	\$2,508,679	\$6,041,439	-\$37,972	-\$4,291,010	\$1,560,454	\$10,480,016	\$718,375	\$1,443	\$28,166,291	
82 Mar 2025	\$11,918	\$5,014	\$7,324,257	\$22,124,044	\$2,199,598	\$1,718,085	\$766,939	\$10,480,768	\$1,228,462	\$3,929	\$45,863,015	
83 Apr 2025	\$0	\$1,202	\$19,559,555	\$66,767,568	\$26,540,037	\$7,239,187	\$63,090,886	\$10,481,054	\$535,616	\$198,388	\$194,413,495	
84 May 2025	\$0	\$37,994	\$6,128,623	\$21,623,624	-\$1,093,371	\$8,177,947	\$3,961,219	\$18,146,660	\$2,464,912	\$687,618	\$60,135,225	
85 Jun 2025	-\$8,583	\$2,190	\$2,445,125	\$5,615,151	\$239,223	-\$671,343	-\$49,607,799	\$10,569,658	\$714,926	\$16,304,393	-\$14,397,057	
86 Jul 2025	\$0	\$13,645	\$3,429,102	\$3,146,820	\$16,378,577	-\$3,480,188	\$26,576,541	\$10,652,229	\$4,871,183	\$1,048,080	\$62,635,990	
87 Aug 2025	\$0	\$2,194	\$6,945,934	\$17,624,418	-\$1,691,528	\$5,131,671	-\$855,974	\$10,615,631	\$1,162,774	\$205,731	\$39,140,851	
88 Sep 2025	\$0	\$2,535	\$2,769,587	\$6,377,915	\$906,369	-\$4,469,324	\$8,644,013	\$10,804,970	\$729,600	\$532,843	\$26,298,509	
89 Oct 2025	\$0	\$2,009	\$3,459,053	\$7,534,795	\$5,564,739	-\$4,971,704	\$219,518	\$10,354,549	\$654,375	\$289,641	\$23,106,975	
90 Nov 2025	-\$1,559	\$2,166	-\$1,957,677	\$2,480,019	-\$30,438	-\$171,906	-\$416,132	\$15,367,325	\$1,799,736	\$1,309,003	\$18,380,536	
91 Dec 2025	\$0	\$8,682	\$5,544,360	\$31,999,816	\$989,065	-\$815,819	-\$2,489,843	\$11,531,242	\$659,089	\$411,944	\$47,838,535	
92 Total:	\$11,160,419	\$241,496	\$63,438,375	\$214,112,352	\$50,057,684	-\$315,915	\$50,133,928	\$139,967,125	\$16,173,977	\$21,001,822	\$565,971,264	

6) Total Monthly Transmission Activity as a Percent of Annual Transmission Activity, not including 351.1, 351.2, or 351.3 (See Note 8)

Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
93 Jan 2025	0.0%	57.0%	8.3%	10.6%	0.2%	1174.8%	-2.6%	7.5%	3.9%	0.0%
94 Feb 2025	100.0%	10.9%	4.0%	2.8%	-0.1%	1358.3%	3.1%	7.5%	4.4%	0.0%
95 Mar 2025	0.1%	2.1%	11.5%	10.3%	4.4%	-543.8%	1.5%	7.5%	7.6%	0.0%
96 Apr 2025	0.0%	0.5%	30.8%	31.2%	53.0%	-2291.5%	125.8%	7.5%	3.3%	0.9%
97 May 2025	0.0%	15.7%	9.7%	10.1%	-2.2%	-2588.7%	7.9%	13.0%	15.2%	3.3%
98 Jun 2025	-0.1%	0.9%	3.9%	2.6%	0.5%	212.5%	-99.0%	7.6%	4.4%	77.6%
99 Jul 2025	0.0%	5.7%	5.4%	1.5%	32.7%	1101.6%	53.0%	7.6%	30.1%	5.0%
100 Aug 2025	0.0%	0.9%	10.9%	8.2%	-3.4%	-1624.4%	-1.7%	7.6%	7.2%	1.0%
101 Sep 2025	0.0%	1.0%	4.4%	3.0%	1.8%	1414.7%	17.2%	7.7%	4.5%	2.5%
102 Oct 2025	0.0%	0.8%	5.5%	3.5%	11.1%	1573.7%	0.4%	7.4%	4.0%	1.4%
103 Nov 2025	0.0%	0.9%	-3.1%	1.2%	-0.1%	54.4%	-0.8%	11.0%	11.1%	6.2%
104 Dec 2025	0.0%	3.6%	8.7%	14.9%	2.0%	258.2%	-5.0%	8.2%	4.1%	2.0%

7) Calculation of change in Non-Incentive ISO Plant (not including 351.1, 351.2, or 351.3):

A) Change in ISO Plant Balance December to December (See Note 9)

	350.1	350.2	352	353	354	355	356	357	358	359	Total
105	\$7,722,171	\$850,367	\$18,857,776	\$196,210,204	\$61,144,265	-\$2,464,135	\$98,102,911	\$1,839	\$0	\$20,609,025	\$401,034,424

B) Change in Incentive ISO Plant (See Note 10)

	350.1	350.2	352	353	354	355	356	357	358	359	Total
106	\$650,717	\$550	\$1,092,866	\$126,462,789	\$3,528,504	\$7,529,158	\$38,094,253	\$0	\$0	-\$80,259	\$177,278,579

C) Change in Non-Incentive ISO Plant (not including 351.1, 351.2, or 351.3) (See Note 11)

	350.1	350.2	352	353	354	355	356	357	358	359	Total
107	\$7,071,454	\$849,818	\$17,764,910	\$69,747,415	\$57,615,761	-\$9,993,293	\$60,008,658	\$1,839	\$0	\$20,689,284	\$223,755,845

8) Other ISO Transmission Activity without Incentive Plant Activity (not including 351.1, 351.2, or 351.3) (See Note 12):

	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 - C11
Mo/YR	350.1		350.2	352	353	354	355	356	357	358	359	Total
108 Jan 2025	\$0		\$484,354	\$1,479,078	\$7,419,558	\$107,483	-\$117,405,745	-\$1,575,082	\$138	\$0	\$8,677	-\$109,481,540
109 Feb 2025	\$7,070,328	\$92,286	\$92,286	\$702,516	\$1,968,008	-\$43,705	-\$135,736,998	\$1,867,812	\$138	\$0	\$1,421	-\$124,078,196
110 Mar 2025	\$7,551	\$17,645	\$17,645	\$2,051,042	\$7,206,940	\$2,531,710	\$54,347,960	\$918,001	\$138	\$0	\$3,870	\$67,084,857
111 Apr 2025	\$0	\$4,229	\$5,477,343	\$21,749,634	\$30,547,247	\$228,996,319	\$75,517,709	\$138	\$0	\$195,436	\$362,488,055	
112 May 2025	\$0	\$133,699	\$1,716,223	\$7,043,927	-\$1,258,456	\$258,691,984	\$4,741,448	\$238	\$0	\$677,386	\$271,746,450	
113 Jun 2025	-\$5,438	\$7,708	\$684,719	\$1,829,144	\$275,343	-\$21,236,504	-\$59,378,898	\$139	\$0	\$16,061,760	-\$61,762,028	
114 Jul 2025	\$0	\$48,018	\$960,266	\$1,025,081	\$18,851,535	-\$110,088,368	\$31,811,243	\$140	\$0	\$1,032,483	-\$56,359,602	
115 Aug 2025	\$0	\$7,720	\$1,945,099	\$5,741,180	-\$1,946,927	\$162,329,534	-\$1,024,573	\$139	\$0	\$202,670	\$167,254,842	
116 Sep 2025	\$0	\$8,919	\$775,579	\$2,077,615	\$1,043,220	-\$141,377,587	\$10,346,599	\$142	\$0	\$524,914	-\$126,600,600	
117 Oct 2025	\$0	\$7,069	\$968,653	\$2,454,470	\$6,404,945	-\$157,269,305	\$262,755	\$136	\$0	\$285,331	-\$146,885,946	
118 Nov 2025	-\$988	\$7,621	-\$548,216	\$807,870	-\$35,034	-\$5,437,868	-\$498,097	\$202	\$0	\$1,289,523	-\$4,414,987	
119 Dec 2025	\$0	\$30,550	\$1,552,610	\$10,423,987	\$1,138,401	-\$25,806,715	-\$2,980,260	\$152	\$0	\$405,814	-\$15,235,462	
120 Total:	\$7,071,454	\$849,818	\$17,764,910	\$69,747,415	\$57,615,761	-\$9,993,293	\$60,008,658	\$1,839	\$0	\$20,689,284	\$223,755,845	

Notes:

- 1) Amounts on Lines 13 and 14m from corresponding account Schedule 7, column 2.
- Amounts on Lines 1 and 14a must match corresponding account Schedule 7, Column 2 for previous year.
- The amounts for each month on the remaining lines 2 to 12 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).
- The amounts for each month on the remaining lines 14b to 14m are calculated by multiplying monthly Transmission Function Balance (Lines 29a-40a) by the SL&L Plant ISO Percent (Schedule 7, Column 3, Line 21a).
- 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.
- 2a) In order to align with accounting changes pursuant to FERC Order 898 which went into effect on January 1, 2025, in calculating 2025 costs SCE will make an adjustment to the FF1 amounts on line 20 (columns 1 and 2) to remove from December 2024 balances the amounts subsequently transferred out of General and Intangible Plant as of January 1, 2025.
- 3) Reconciles to BOY and EOY FERC Form 1 (FF1 207, Lines 48-56, Column g). Workpaper: **WP Schedule 6&8**
- 3a) For the December values on Row 14a for the TO2027 Annual Update (relating to December of 2024) use values that would have been in Accounts 351.1, 351.2, and 351.3 had Order 898 been in effect in 2024.
- 3b) Monthly amounts for Accounts 351.1, 351.2, and 351.3 are from SCE records.
- 3c) See referenced workpaper for distribution of Account 351.2 to its four components. Workpaper: **N/A**
- 4) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. Monthly differences from previous matrix Lines 28-40.
- 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 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:
Substations, Land, and Lines

Prior Year: 2025

Line	Account	Col 1 Total Plant	Data Source	Col 2 Transmission Plant - ISO	Col 3 ISO % of Total	Notes/Calcs.
1						
2	Substation					
3	352	\$1,603,402,800	FF1 207.49g	\$997,121,242	62.19%	C3 = C2 / C1
4	353	\$8,611,680,159	FF1 207.50g	\$4,909,339,727	57.01%	C3 = C2 / C1
5	Total Substation	\$10,215,082,959	L 3 + L 4	\$5,906,460,968	57.82%	
6						
7	Land					
8	350	\$404,778,803	FF1 207.48g	\$287,896,978	71.12%	C3 = C2 / C1
9						
10	Total Substation and Land	\$10,619,861,762	Sum L5 + L8	\$6,194,357,947	58.33%	C3 = C2 / C1
11						
12	Lines					
13	354	\$2,681,180,449	FF1 207.51g	\$2,589,498,529	96.58%	C3 = C2 / C1
14	355	\$2,645,185,272	FF1 207.52g	\$652,727,599	24.68%	C3 = C2 / C1
15	356	\$2,258,717,211	FF1 207.53g	\$1,745,095,034	77.26%	C3 = C2 / C1
16	357	\$479,228,332	FF1 207.54g	\$215,309,410	44.93%	C3 = C2 / C1
17	358	\$481,255,481	FF1 207.55g	\$58,752,899	12.21%	C3 = C2 / C1
18	359	\$282,165,367	FF1 207.56g	\$252,924,342	89.64%	C3 = C2 / C1
19	Total Lines	\$8,827,732,112	Sum L13 to L18	\$5,514,307,813	62.47%	C3 = C2 / C1
20						
21a	Total Subs, Land & Lines	\$19,447,593,874	L 10 + L 19	\$11,708,665,760	60.21%	C3 = C2 / C1, Note 1 Col. 3 is the "SL&L Plant ISO Percent"

21b Computer Hardware, Software & Communication Equipment (351 Accounts)

Col 1

Col 2

= C1 * SL&L Plant ISO Percent (L 21a)

	Account	Col 1 Total Plant	Column 1 Data Source	Col 2 Transmission Plant - ISO	Notes/Calcs.
21c	351.1	\$996,445	FF1 207.48.2g	\$599,922	
21d	351.2	\$0	FF1 207.48.3g	\$0	
21e	351.3	\$197,670,501	FF1 207.48.4g	\$119,009,984	
21f	Total 351 Accounts	\$198,666,946		\$119,609,906	= L 21c+L 21d+L 21e
21g					Note 3
21h	Total All Transmission	\$19,646,260,820		\$11,828,275,665	= L 21a+L 21f Note 4

B) Plant Classified as Distribution in FERC Form 1:

Line	Account	Col 1 Total Plant	Data Source	Col 2 Distribution Plant - ISO	Col 3 ISO % of Total	Notes/Calcs.
22						
23	Land:					
24	360	\$141,344,113	FF1 207.60g	\$0	0.00%	
25	Structures:					
26	361	\$1,258,448,948	FF1 207.61g	\$0	0.00%	
27	362	\$4,190,771,659	FF1 207.62g	\$0	0.00%	
28	Total Structures	\$5,449,220,607	L 26 + L 27	\$0	0.00%	
29						
30	Total Distribution	\$5,590,564,720	L 24 + L 28	\$0	0.00%	Note 2

Notes:

- 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).
- Only accounts 360-362 included as there is no ISO plant in any other Distribution accounts.
- Total Computer Hardware, Software, and Communications Equipment is in Column 1, and ISO portion is in Column 2.
- Total All Transmission Plant is in Column 1. Total ISO Transmission is in Column 2.

Instructions:

- Perform annual Transmission Study pursuant to instructions in tariff.
- Enter total amounts of plant from FERC Form 1 in Column 1, "Total Plant".
- Enter ISO portion of plant in Column 2, "Transmission Plant - ISO", or "Distribution Plant - ISO".
Lines 21c to 21e Col. 2 Transmission Plant-ISO is calculated pursuant to the Col. 2 direction.

Schedule 8
Accumulated Depreciation

Input cells are shaded yellow

Workpaper: WP Schedule 6&8

1) Transmission Depreciation Reserve - ISO

Prior Year: 2025

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

Substations, Land, and Lines on Lines 1-14

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
1	Dec 2024	\$0	\$39,870,243	\$215,399,159	\$973,135,333	\$833,166,353	\$92,698,459	\$607,217,809	\$26,089,708	\$29,994,634	\$39,608,382
2	Jan 2025	\$0	\$40,230,591	\$216,984,392	\$976,087,802	\$838,307,228	-\$39,638,966	\$612,479,671	\$26,354,555	\$30,211,704	\$39,911,328
3	Feb 2025	\$0	\$40,508,728	\$218,840,558	\$984,014,792	\$843,448,493	-\$193,310,940	\$615,386,115	\$26,619,410	\$30,432,400	\$40,213,505
4	Mar 2025	\$0	\$40,771,215	\$220,233,448	\$987,182,488	\$848,587,012	-\$129,893,817	\$618,946,029	\$26,884,264	\$30,675,263	\$40,515,951
5	Apr 2025	\$0	\$41,030,890	\$220,450,795	\$977,171,481	\$853,701,636	\$133,530,461	\$571,557,828	\$27,149,117	\$30,888,017	\$40,839,084
6	May 2025	\$0	\$41,317,940	\$221,976,582	\$980,585,493	\$858,910,695	\$431,633,990	\$572,700,042	\$27,391,155	\$31,184,611	\$41,214,375
7	Jun 2025	\$0	\$41,578,541	\$223,861,891	\$988,763,463	\$864,115,613	\$410,221,241	\$617,647,546	\$27,655,745	\$31,405,157	\$43,251,244
8	Jul 2025	\$0	\$41,847,675	\$225,654,019	\$997,885,670	\$869,301,825	\$287,075,031	\$600,162,656	\$27,920,089	\$31,806,320	\$43,686,629
9	Aug 2025	\$0	\$42,108,356	\$227,108,596	\$1,002,720,401	\$874,548,042	\$475,305,653	\$605,185,090	\$28,184,542	\$32,046,328	\$44,033,799
10	Sep 2025	\$0	\$42,369,302	\$228,970,536	\$1,010,899,657	\$879,787,218	\$316,516,655	\$602,438,610	\$28,448,432	\$32,267,512	\$44,416,021
11	Oct 2025	\$0	\$42,629,869	\$230,767,760	\$1,018,741,523	\$885,023,072	\$139,111,270	\$606,605,666	\$28,713,663	\$32,485,427	\$44,773,084
12	Nov 2025	\$0	\$42,890,563	\$233,090,002	\$1,028,086,630	\$890,278,732	\$134,957,674	\$611,293,147	\$28,963,975	\$32,753,115	\$45,238,935
13	Dec 2025	\$0	\$43,156,114	\$234,686,874	\$1,028,686,957	\$895,533,193	\$107,480,484	\$617,674,739	\$29,225,704	\$32,971,235	\$45,611,085
14	13-Mo. Avg:	\$0	\$41,562,310	\$224,463,432	\$996,458,592	\$864,208,393	\$166,591,323	\$604,561,150	\$27,661,566	\$31,470,902	\$42,562,571

Computer Hardware, Software, and Communication Equipment on Lines 14a to 14n

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
Sum C2 - C11 (L1 to 13) and C2-C7 (14a to 14n)							

Line	Mo/YR	FERC Account:					Monthly Transmission Reserve - ISO		Notes
		351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3	Total	
14a	Dec 2024	\$12,634,860	\$0	\$0	\$0	\$0	\$62,300,525	\$2,932,115,464	Previous Annual Update, 8-AccDep Line 14m
14b	Jan 2025	\$11,874,817	\$0	\$0	\$0	\$0	\$63,524,160	\$2,816,327,282	Note 1 re Lines 1 to 14m
14c	Feb 2025	\$12,244,637	\$0	\$0	\$0	\$0	\$65,502,507	\$2,683,900,204	
14d	Mar 2025	\$12,424,443	\$0	\$0	\$0	\$0	\$65,844,642	\$2,762,170,938	
14e	Apr 2025	\$12,552,208	\$0	\$0	\$0	\$0	\$66,709,096	\$2,975,580,615	
14f	May 2025	\$12,680,253	\$0	\$0	\$0	\$0	\$67,536,681	\$3,287,131,817	
14g	Jun 2025	\$12,808,324	\$0	\$0	\$0	\$0	\$68,176,066	\$3,329,484,830	
14h	Jul 2025	\$12,936,253	\$0	\$0	\$0	\$0	\$67,906,317	\$3,206,182,484	
14i	Aug 2025	\$13,050,046	\$0	\$0	\$0	\$0	\$67,283,253	\$3,411,574,107	
14j	Sep 2025	\$13,571,096	\$0	\$0	\$0	\$0	\$65,532,865	\$3,265,217,905	
14k	Oct 2025	\$1,349,070	\$0	\$0	\$0	\$0	\$64,594,094	\$3,094,794,498	
14l	Nov 2025	\$327,467	\$0	\$0	\$0	\$0	\$64,258,530	\$3,112,138,769	
14m	Dec 2025	\$315,427	\$0	\$0	\$0	\$0	\$58,077,645	\$3,093,419,456	
14n	13-Mo. Avg:	\$9,905,300	\$0	\$0	\$0	\$0	\$65,172,798	\$3,074,618,336	

Transmission Function Depreciation Reserve for Computer Hardware, Software, and Communication Equipment (351.1, 351.2, and 351.3)

	<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>Mo/YR</u>	<u>351.1</u>	<u>351.2 5-YR</u>	<u>351.2 7-YR</u>	<u>351.2 10-YR</u>	<u>351.2 15-YR</u>	<u>351.3</u>	<u>Source</u>
14o	Dec 2024	\$20,985,963	\$0	\$0	\$0	\$0	\$103,478,511	Previous Annual Update, Line 14aa
14p	Jan 2025	\$19,723,564	\$0	\$0	\$0	\$0	\$105,510,918	See Note 2 for Lines 14p to 14aa
14q	Feb 2025	\$20,337,819	\$0	\$0	\$0	\$0	\$108,796,866	See Note 2b regarding the TO2027 Annual Update Line 14o
14r	Mar 2025	\$20,636,470	\$0	\$0	\$0	\$0	\$109,365,139	Columns 3 to 6 sum to total amount for 351.2
14s	Apr 2025	\$20,848,682	\$0	\$0	\$0	\$0	\$110,800,961	
14t	May 2025	\$21,061,359	\$0	\$0	\$0	\$0	\$112,175,544	
14u	Jun 2025	\$21,274,079	\$0	\$0	\$0	\$0	\$113,237,534	
14v	Jul 2025	\$21,486,563	\$0	\$0	\$0	\$0	\$112,789,493	
14w	Aug 2025	\$21,675,568	\$0	\$0	\$0	\$0	\$111,754,611	
14x	Sep 2025	\$22,541,012	\$0	\$0	\$0	\$0	\$108,847,290	
14y	Oct 2025	\$2,240,748	\$0	\$0	\$0	\$0	\$107,288,032	
14z	Nov 2025	\$543,909	\$0	\$0	\$0	\$0	\$106,730,674	
14aa	Dec 2025	\$523,911	\$0	\$0	\$0	\$0	\$96,464,489	

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Notes</u>
	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	
		FERC Account:			=Sum C2 to C4	
15	Dec 2024	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2025	\$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>	<u>Source</u>
	<u>Mo/YR</u>		<u>Gen. and Int. Depreciation Reserve</u>	<u>General Depreciation Reserve</u>	<u>Intangible Depreciation Reserve</u>	
			=C4+C5			
			Total			
18	Dec 2024	BOY:	\$2,343,785,530	\$2,242,014,023	\$101,771,507	FF1 219.28c and 200.21c for previous year (See Note 2b)
19	Dec 2025	EOY:	\$2,621,685,188	\$2,512,301,657	\$109,383,531	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$2,482,735,359			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:	\$2,482,735,359 Line 20
22	Transmission W&S Allocation Factor:	6.4532% 27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$160,215,289 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:	\$2,621,685,188 Line 19
25	Transmission W&S Allocation Factor:	6.4532% 27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$169,181,966 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>
	<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>	Sum C2 - C11 <u>Total</u>
27	Jan 2025	\$0	\$257,959	\$2,095,114	\$9,701,192	\$5,140,987	\$2,003,795	\$4,186,105	\$296,048	\$189,478	\$302,010	\$24,172,687
28	Feb 2025	\$0	\$258,629	\$2,098,342	\$9,717,061	\$5,141,219	\$1,644,734	\$4,182,131	\$296,048	\$189,478	\$302,023	\$23,829,667
29	Mar 2025	\$0	\$258,757	\$2,099,944	\$9,723,024	\$5,141,145	\$1,229,611	\$4,186,895	\$296,048	\$189,478	\$302,028	\$23,426,931
30	Apr 2025	\$0	\$258,781	\$2,105,545	\$9,772,146	\$5,146,311	\$1,395,833	\$4,189,255	\$296,048	\$189,478	\$302,036	\$23,655,433
31	May 2025	\$0	\$258,787	\$2,117,419	\$9,821,067	\$5,207,753	\$2,095,896	\$4,380,551	\$296,049	\$189,478	\$302,169	\$24,669,168
32	Jun 2025	\$0	\$258,972	\$2,121,350	\$9,841,732	\$5,205,203	\$2,887,066	\$4,392,613	\$296,049	\$189,478	\$303,051	\$25,495,515
33	Jul 2025	\$0	\$258,983	\$2,123,160	\$10,054,606	\$5,205,767	\$2,822,119	\$4,241,709	\$296,049	\$189,478	\$323,932	\$25,515,804
34	Aug 2025	\$0	\$259,050	\$2,125,109	\$10,056,825	\$5,244,197	\$2,485,474	\$4,322,666	\$296,049	\$189,478	\$325,292	\$25,304,140
35	Sep 2025	\$0	\$259,060	\$2,129,304	\$10,069,025	\$5,240,258	\$2,981,940	\$4,320,091	\$296,050	\$189,478	\$325,559	\$25,810,764
36	Oct 2025	\$0	\$259,073	\$2,131,146	\$10,074,417	\$5,242,498	\$2,549,610	\$4,346,514	\$296,050	\$189,478	\$326,263	\$25,415,048
37	Nov 2025	\$0	\$259,083	\$2,133,256	\$10,079,934	\$5,255,623	\$2,068,670	\$4,347,288	\$296,050	\$189,478	\$326,651	\$24,956,034
38	Dec 2025	\$0	\$259,093	\$2,132,101	\$10,081,835	\$5,255,642	\$2,052,077	\$4,346,119	\$296,050	\$189,478	\$328,344	\$24,940,739
39	Total:	\$0	\$3,106,226	\$25,411,790	\$118,992,863	\$62,426,604	\$26,216,825	\$51,441,937	\$3,552,589	\$2,273,737	\$3,769,358	\$297,191,930

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 2025	0.0%	57.0%	8.3%	10.6%	0.2%	1174.8%	-2.6%	7.5%	3.9%	0.0%
41	Feb 2025	100.0%	10.9%	4.0%	2.8%	-0.1%	1358.3%	3.1%	7.5%	4.4%	0.0%
42	Mar 2025	0.1%	2.1%	11.5%	10.3%	4.4%	-543.8%	1.5%	7.5%	7.6%	0.0%
43	Apr 2025	0.0%	0.5%	30.8%	31.2%	53.0%	-2291.5%	125.8%	7.5%	3.3%	0.9%
44	May 2025	0.0%	15.7%	9.7%	10.1%	-2.2%	-2588.7%	7.9%	13.0%	15.2%	3.3%
45	Jun 2025	-0.1%	0.9%	3.9%	2.6%	0.5%	212.5%	-99.0%	7.6%	4.4%	77.6%
46	Jul 2025	0.0%	5.7%	5.4%	1.5%	32.7%	1101.6%	53.0%	7.6%	30.1%	5.0%
47	Aug 2025	0.0%	0.9%	10.9%	8.2%	-3.4%	-1624.4%	-1.7%	7.6%	7.2%	1.0%
48	Sep 2025	0.0%	1.0%	4.4%	3.0%	1.8%	1414.7%	17.2%	7.7%	4.5%	2.5%
49	Oct 2025	0.0%	0.8%	5.5%	3.5%	11.1%	1573.7%	0.4%	7.4%	4.0%	1.4%
50	Nov 2025	0.0%	0.9%	-3.1%	1.2%	-0.1%	54.4%	-0.8%	11.0%	11.1%	6.2%
51	Dec 2025	0.0%	3.6%	8.7%	14.9%	2.0%	258.2%	-5.0%	8.2%	4.1%	2.0%

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	\$3,285,871	\$19,287,715	\$55,551,624	\$62,366,840	\$14,782,025	\$10,456,930	\$3,135,996	\$2,976,601	\$6,002,704	\$177,846,304
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	\$3,106,226	\$25,411,790	\$118,992,863	\$62,426,604	\$26,216,825	\$51,441,937	\$3,552,589	\$2,273,737	\$3,769,358	\$297,191,930
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	\$179,644	-\$6,124,075	-\$63,441,240	-\$59,764	-\$11,434,800	-\$40,985,008	-\$416,593	\$702,863	\$2,233,345	-\$119,345,626

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> 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>
55	Jan 2025	\$0	\$102,389	-\$509,881	-\$6,748,723	-\$111	-\$134,341,220	\$1,075,757	-\$31,201	\$27,592	\$937	-\$140,424,462
56	Feb 2025	\$0	\$19,508	-\$242,177	-\$1,790,071	\$45	-\$155,316,708	-\$1,275,687	-\$31,192	\$31,218	\$153	-\$158,604,911
57	Mar 2025	\$0	\$3,730	-\$707,053	-\$6,555,328	-\$2,626	\$62,187,512	-\$626,981	-\$31,195	\$53,385	\$418	\$54,321,861
58	Apr 2025	\$0	\$894	-\$1,888,198	-\$19,783,152	-\$31,686	\$262,028,445	-\$51,577,455	-\$31,195	\$23,276	\$21,097	\$188,762,025
59	May 2025	\$0	\$28,263	-\$591,632	-\$6,407,054	\$1,305	\$296,007,632	-\$3,238,338	-\$54,011	\$107,116	\$73,122	\$285,926,404
60	Jun 2025	\$0	\$1,629	-\$236,042	-\$1,663,763	-\$286	-\$24,299,814	\$40,554,891	-\$31,459	\$31,068	\$1,733,818	\$16,090,043
61	Jul 2025	\$0	\$10,151	-\$331,031	-\$932,399	-\$19,555	-\$125,968,330	-\$21,726,599	-\$31,705	\$211,684	\$111,453	-\$148,676,330
62	Aug 2025	\$0	\$1,632	-\$670,531	-\$5,222,094	\$2,020	\$185,745,149	\$699,768	-\$31,596	\$50,530	\$21,878	\$180,596,754
63	Sep 2025	\$0	\$1,885	-\$267,364	-\$1,889,769	-\$1,082	-\$161,770,938	-\$7,066,571	-\$32,160	\$31,706	\$56,663	-\$170,937,629
64	Oct 2025	\$0	\$1,494	-\$333,922	-\$2,232,551	-\$6,644	-\$179,954,995	-\$179,458	-\$30,819	\$28,437	\$30,801	-\$182,677,658
65	Nov 2025	\$0	\$1,611	\$188,986	-\$734,827	\$36	-\$6,222,266	\$340,193	-\$45,739	\$78,210	\$139,200	-\$6,254,595
66	Dec 2025	\$0	\$6,458	-\$535,229	-\$9,481,508	-\$1,181	-\$29,529,267	\$2,035,472	-\$34,321	\$28,642	\$43,806	-\$37,467,128
67	Total:	\$0	\$179,644	-\$6,124,075	-\$63,441,240	-\$59,764	-\$11,434,800	-\$40,985,008	-\$416,593	\$702,863	\$2,233,345	-\$119,345,626

Notes:

- 1) Amounts on Line 13 and 14m based on current year Plant Study. Amounts on Lines 1 and 14a shall be based on previous year Plant Study, and shall match amounts on Lines 13 and 14m in previous year Annual Update.
The amounts for each month on the remaining lines 2-12 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).
 The amounts for each month on the remaining lines 14b to 14m are calculated by multiplying monthly Transmission Function Depreciation Reserve on Lines 14p to 14aa by the SL&L Plant ISO Percent (Schedule 7, Line 21a, Column 3). Workpaper: **N/A**
- 2) Monthly amounts for Accounts 351.1, 351.2, and 351.3 are from SCE records.
 - 2a) Amounts on Line 15 derived from Plant Study for previous year Prior Year.
Amounts on Line 16 derived from Plant Study for Prior Year.
 - 2b) In order to align with accounting changes pursuant to FERC Order 898 which went into effect on January 1, 2025, in calculating 2025 costs SCE will make an adjustment to the FF1 amounts on lines 14o and 18 (columns 4 and 5) to remove from December 2024 balances the amounts subsequently transferred out of Depreciation Reserve as of January 1, 2025. Workpaper: **WP Schedule 6&8, tab G&I Plant & Res Recon to FF1**
- 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>Line</u>	<u>Account</u>	<u>Total Balance</u>	<u>Source</u>
1	Account 190	\$320,139,408	Line 353, Col. 2
2	Account 282	-\$1,461,795,976	Line 452, Col. 2
3	Account 283	-\$17,847,785	Line 803, Col. 2
4	Net (Excess)/Deficient Deferred Tax Liability/Asset	<u>-\$478,577,791</u>	9-ADIT-2, Line 500, Column 11
5	Total Accumulated Deferred Income Taxes	-\$1,638,082,144	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		<u>Balance</u>	<u>Source</u>
10	Total Accumulated Deferred Income Taxes	-\$1,569,118,607	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		<u>Average</u>	
14		<u>ADIT</u>	<u>Source</u>
15	BOY/EOY Average Balance:	-\$1,603,600,375	Average of Line 5 and Line 10

Schedule 9-ADIT-1
ADIT

2) Account 190 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>
<u>ACCT 190</u>	<u>DESCRIPTION</u>	<u>END BAL</u>	<u>Gas, Generation</u>	<u>ISO Only</u>	<u>Plant Related</u>	<u>Labor</u>	<u>(Instructions 1&2)</u>
		<u>per G/L</u>	<u>or Other Related</u>			<u>Related</u>	<u>Description</u>
Electric:							
100	190.000	Amort of Debt Issurance Cost	\$449,174	\$368		\$448,806	C: Relates primarily to regulated Electric property
101	190.000	Executive Incentive Comp	\$5,512,786	\$23,110		\$5,489,676	C: Relates to employees in all functions
102	190.000	Ins - Inj/Damage Prov	\$35,094,558	\$147,121		\$34,947,437	C: Relates to employees in all functions
103	190.000	Accrued Vacation	\$21,108,255	\$88,489		\$21,019,766	C: Relates to employees in all functions
104	190.000	Amortization of Debt Expense	\$411,230	\$337	\$410,893		C: Relates primarily to regulated Electric property
105	190.000	Wildfire Reserve - Pre 2019	\$40,396,422	\$169,347		\$40,227,075	C: Relates to employees in all functions
106	190.000	Wildfire Reserve - Post 2018	\$209,466,430	\$209,466,430			Follows tax treatment
107	190.000	Decommissioning	\$473,086,966	\$473,086,966			Relates to nuclear decommissioning costs
108	190.000	Pension & PBOP	\$26,659,628	\$111,761		\$26,547,867	C: Relates to employees in all functions
109	190.000	Property/Non-ISO	\$5,396,027	\$5,396,027			Non-rate base property
110	190.000	EDIT Gross Up	\$581,938,780	\$581,938,780			Non-rate base property
111	190.000	Regulatory Assets/Liab	\$3,886,792	\$3,886,792			Relates to nonrecovery balancing account
112	190.000	Temp-Other/Non-ISO	\$862,390,265	\$862,390,265			Not component of rate base
113	190.000	Net Operating Loss DTA	\$1,842,313,329		\$1,842,313,329		NOL/DTA
114	...						

Continuation of Account 190 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>
<u>ACCT 190</u>	<u>DESCRIPTION</u>	<u>END BAL</u>	<u>Gas, Generation</u>	<u>ISO Only</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>(Instructions 1&2)</u>
		<u>per G/L</u>	<u>or Other Related</u>				<u>Description</u>
Electric:							
115	...						
							<u>Source</u>
250	Total Electric 190	\$4,108,110,642	\$2,136,705,792	\$0	\$1,843,173,028	\$128,231,821	Sum of Above Lines beginning on Line 100

**Schedule 9-ADIT-1
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	EDIT Gross Up - Gas	\$104,492	\$104,492			Non-rate base property
301	190.000	Temp-Other/Non-ISO	\$5,762	\$5,762			Other non-ISO related costs
302	190.000	EDIT Gross Up - Other	-\$92,369	-\$92,369			Non-rate base property
303	190.000	Temp-Other/Non-ISO - Other	\$4,942,133	\$4,942,133			Other non-ISO related costs
304	190.000	EMS - Other	\$1,044,007	\$1,044,007			Other non-ISO related costs
305	...						

	<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>Source</u>
350	Total Account 190 Gas and Other Income	\$6,004,025	\$6,004,025	\$0	\$0	\$0	Sum of Above Lines beginning on Line 300
351	Total Account 190	\$4,114,114,667	\$2,142,709,817	\$0	\$1,843,173,028	\$128,231,821	Line 250 + Line 350
352	Allocation Factors (Plant and Wages)				16.920%	6.453%	27-Allocators Lines 22 and 9 respectively.
353	Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$320,139,408		\$0	\$311,864,383	\$8,275,025	Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO.
354	FERC Form 1 Account 190	\$4,114,114,667	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 - Electric	-\$1,461,795,976	-\$1,461,795,976			Property-related FERC costs
401	282.000	Property/Non-ISO - Electric	-\$10,192,598,434	-\$10,192,598,434			Property-related CPUC costs
402	282.000	Property/Non-ISO - Gas	-\$707,449	-\$707,449			Gas related costs
403	282.000	Property/Non-ISO - Other	-\$236,442	-\$236,442			Other non-ISO related costs
404	...						

	<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>Source</u>
450	Total Account 282	-\$11,655,338,301	-\$10,193,542,325	-\$1,461,795,976	\$0	\$0	Sum of Above Lines beginning on Line 400
451	Allocation Factors (Plant and Wages)				16.920%	6.453%	27-Allocators Lines 22 and 9 respectively.
452	Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	-\$1,461,795,976		-\$1,461,795,976	\$0	\$0	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO.
453	FERC Form 1 Account 282	-\$11,655,338,301	Must match amount on Line 450, Col. 2				FF1 275.5k

Schedule 9-ADIT-1
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	-\$87,846,916	-\$87,846,916				Relates entirely to CPUC regulated property
501	283.000 Ad Val Lien Date Adj - Elect - FERC	-\$14,523,159		-\$14,523,159			Relates entirely to FERC regulated Electric property
502	283.000 Balancing Accounts	-\$1,866,031,847	-\$1,866,031,847				Relates entirely to CPUC balancing account recovery
503	283.000 Bond Discount Amort	-\$1,542,262	-\$1,263		-\$1,540,999		C: Relates primarily to regulated Electric property
504	283.000 Decommissioning	-\$454,731,029	-\$454,731,029				Relates to nuclear decommissioning costs
505	283.000 Health Care - IBNR	-\$3,435,877	-\$14,404			-\$3,421,473	C: Relates to employees in all functions
506	283.000 Refunding & Retirement of Debt	-\$16,816,969	-\$13,777		-\$16,803,192		C: Relates to regulated Electric property
507	283.000 Regulatory Assets/Liab	-\$213,086,228	-\$213,086,228				Relates to nonrecovery balancing account
508	283.000 Temp-Other/Non-ISO	-\$348,163,740	-\$348,163,740				Not component of rate base
509	...						

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	-\$3,006,178,027	-\$2,969,889,204	-\$14,523,159	-\$18,344,191	-\$3,421,473	Sum of Above Lines beginning on Line 500
Account 283 Gas and Other:							
ACCT 283	DESCRIPTION	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
700	283.000 Balancing Accounts - Gas	-\$142,134	-\$142,134				Gas related costs
701	283.000 Temp-Other/Non-ISO - Gas	-\$9,347	-\$9,347				Gas related costs
702	283.000 Balancing Accounts - Other	-\$1,136,528	-\$1,136,528				Other non-ISO related costs
703	283.000 Temp-Other/Non-ISO - Other	-\$7,518,787	-\$7,518,787				Other non-ISO related costs
704	...						
800	Total Account 283 Gas and Other	-\$8,806,796	-\$8,806,796	\$0	\$0	\$0	Sum of Above Lines beginning on Line 700
801	Total Account 283	-\$3,014,984,823	-\$2,978,696,000	-\$14,523,159	-\$18,344,191	-\$3,421,473	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				16.920%	6.453%	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	-\$17,847,785		-\$14,523,159	-\$3,103,832	-\$220,794	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO.
804	FERC Form 1 Account 283	-\$3,014,984,823	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	\$955,416,937
B:Gas Wages and Salaries	FF1 355.62b	\$871,269
C:Water Wages and Salaries	FF1 355.64b	\$3,150,825
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$959,439,031
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	0.4192%

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	\$72,457,311,326
G:Total Gas Plant In Service	FF1 201.8d	\$7,310,983
H:Total Water Plant in Service	FF1 201.8e	\$52,095,998
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$72,516,718,307
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	0.0819%

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: 2025

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											
3											
4											
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Notes:

- 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.
 - Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period: 4
Beginning Year: 2018
 - Amortization subject to SCE private letter ruling #202141001.
Amortization Period: 1
Beginning Year: 2018
 - Amortized into rates as follows (number of years of amortization, and beginning year of amortization).
Amortization Period: 1
Beginning Year: 2018
 - Add additional lines if necessary to support amounts (at Lines 6, 107, and 315, or more if necessary).
- FERC Form 1 Location:
- Reference - Line 400, Column 10: FERC Account 182.3
Reference - Line 601, Column 10: FERC Account 182.3
FF1 232, Line 51
FF1 232, Line 52
 - Reference - Line 400, Column 11: FERC Account 254
Reference - Line 601, Column 11: FERC Account 254
FF1 278, Line 35
FF1 278, Line 36
- 8) The tax gross-up amounts on Line 601 are excluded from rate base.

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

Prior Year: 2025
New Tax Rate? No
New Rate:

Line	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	
			Note 1	Note 1	New Tax Rate Adjustment Calculation				
			SCE Records	SCE Records	(C3)xNew Rate	= (C4) - (C5)	9-ADIT-2 (C8)	= (C6) - (C7)	
FERC Acct	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)

Notes:

1) Amounts in Columns 3 and 4 reflect the allocated portion of the company's total accumulated book-to-tax adjustments and related ADIT, (Excess) ADIT, and Deficient ADIT to property-related transmission costs based on the Plant Study performed consistent with Section 9 of Attachment 1 to Appendix IX, and to non-property related costs based on their respective Allocation Factors ("Transmission Wages and Salary Allocation Factor" and "Transmission Plant Allocation Factor") from Schedule 27 ("Allocations and Methodology") as reflected in 9-ADIT-1, Columns 5 and 6 and as described in Column 7 and Instructions 1 & 2.

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**

Line	Month	Year	Monthly Total CWIP	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	
				= Sum of all columns	Tehachapi	Devers to Colorado River	South of Kramer	West of Devers	Red Bluff	
1	December	2024	\$234,048,404	\$638,209	\$0	\$7,136,416	\$7,150,659	\$0	\$0	
2	January	2025	\$235,058,566	\$638,209	\$0	\$7,170,101	\$7,209,073	\$0	\$0	
3	February	2025	\$236,396,508	\$639,128	\$0	\$7,243,215	\$7,217,460	\$0	\$0	
4	March	2025	\$236,742,303	\$638,951	\$0	\$7,308,284	\$7,230,303	\$0	\$0	
5	April	2025	\$253,772,684	\$641,694	\$0	\$7,354,862	\$7,330,757	\$0	\$0	
6	May	2025	\$280,135,551	\$641,380	\$0	\$7,388,059	\$7,343,831	\$0	\$0	
7	June	2025	\$164,595,458	\$641,380	\$0	\$7,405,820	\$7,592,317	\$0	\$0	
8	July	2025	\$168,625,307	\$0	\$0	\$7,447,013	\$7,622,154	\$0	\$0	
9	August	2025	\$175,497,195	\$0	\$0	\$7,490,183	\$7,621,106	\$0	\$0	
10	September	2025	\$197,914,845	\$0	\$0	\$7,515,696	\$7,621,574	\$0	\$0	
11	October	2025	\$220,053,180	\$0	\$0	\$7,579,107	\$7,625,943	\$0	\$0	
12	November	2025	\$232,696,431	\$0	\$0	\$7,591,438	\$7,634,088	\$0	\$0	
13	December	2025	\$193,667,038	\$0	\$0	\$7,677,115	\$7,677,192	\$0	\$0	
14	13 Month Averages:			\$216,092,575	\$344,535	\$0	\$7,408,254	\$7,452,035	\$0	\$0

Line	Month	Year	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	
			Whirlwind Substation	Colorado River Substation	Mesa	Alberhill	Series Caps	Riverside	Del Amo-Mesa-Serrano	Lugo-Victor-Kramer		
15	December	2024	\$0	\$0	\$0	\$30,295,734	\$148,822,787	\$37,116,048	\$1,713,406	\$1,175,144	\$0	
16	January	2025	\$0	\$0	\$0	\$30,448,597	\$148,855,524	\$37,483,136	\$1,908,697	\$1,345,231	\$0	
17	February	2025	\$0	\$0	\$0	\$30,696,126	\$149,325,389	\$37,690,005	\$2,007,091	\$1,578,094	\$0	
18	March	2025	\$0	\$0	\$0	\$31,513,605	\$147,526,069	\$38,095,340	\$2,160,666	\$2,269,085	\$0	
19	April	2025	\$0	\$0	\$0	\$32,127,565	\$156,929,480	\$44,444,486	\$2,418,749	\$2,525,092	\$0	
20	May	2025	\$0	\$0	\$5,006	\$32,425,162	\$158,941,871	\$47,936,251	\$2,638,010	\$2,815,982	\$0	
21	June	2025	\$0	\$0	\$14,509	\$32,647,195	\$58,906,133	\$51,039,472	\$3,068,366	\$3,280,266	\$0	
22	July	2025	\$0	\$0	\$121,518	\$32,941,898	\$59,041,453	\$54,654,536	\$3,280,155	\$3,518,580	\$0	
23	August	2025	\$0	\$0	\$259,690	\$33,257,890	\$59,126,781	\$60,325,944	\$3,615,718	\$3,799,894	\$0	
24	September	2025	\$0	\$0	\$330,545	\$33,905,073	\$74,446,333	\$66,369,981	\$3,697,422	\$4,028,221	\$0	
25	October	2025	\$0	\$0	\$351,173	\$34,215,877	\$74,560,239	\$87,323,298	\$3,944,738	\$4,452,805	\$0	
26	November	2025	\$0	\$0	\$374,478	\$35,975,922	\$74,648,251	\$97,994,337	\$3,737,973	\$4,739,946	\$0	
27	December	2025	\$0	\$0	\$2,395,429	\$36,562,002	\$25,140,636	\$105,498,043	\$5,773,553	\$4,943,069	\$0	
28	13 Month Averages:			\$0	\$0	\$296,334	\$32,847,127	\$102,790,073	\$58,920,837	\$2,920,349	\$3,113,031	\$0

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	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	2025	---	---	---	---	---	---	\$193,667,038	---
30	January	2026	\$11,557,293	\$866,797	\$12,424,090	\$166,554	\$0	\$12,492	\$205,912,082	\$12,245,044
31	February	2026	\$13,209,008	\$990,676	\$14,199,684	\$115,312	\$0	\$8,648	\$219,987,806	\$26,320,768
32	March	2026	\$23,298,661	\$1,747,400	\$25,046,061	\$148,000	\$0	\$11,100	\$244,874,767	\$51,207,729
33	April	2026	\$15,142,032	\$1,135,652	\$16,277,684	\$4,843,000	\$0	\$363,225	\$255,946,226	\$62,279,188
34	May	2026	\$13,509,071	\$1,013,180	\$14,522,252	\$148,000	\$0	\$11,100	\$270,309,378	\$76,642,339
35	June	2026	\$21,000,640	\$1,575,048	\$22,575,688	\$44,893,006	\$32,817,828	\$905,638	\$247,086,421	\$53,419,383
36	July	2026	\$19,585,980	\$1,468,948	\$21,054,928	\$299,000	\$0	\$22,425	\$267,819,925	\$74,152,886
37	August	2026	\$32,419,240	\$2,431,443	\$34,850,683	\$297,000	\$0	\$22,275	\$302,351,333	\$108,684,295
38	September	2026	\$24,982,185	\$1,873,664	\$26,855,848	\$298,000	\$0	\$22,350	\$328,886,831	\$135,219,793
39	October	2026	\$26,341,973	\$1,975,648	\$28,317,621	\$307,000	\$0	\$23,025	\$356,874,427	\$163,207,389
40	November	2026	\$20,635,990	\$1,547,699	\$22,183,689	\$390,000	\$0	\$29,250	\$378,638,866	\$184,971,828
41	December	2026	\$25,012,529	\$1,875,940	\$26,888,468	\$2,972,278	\$0	\$222,921	\$402,332,136	\$208,665,097
42	January	2027	\$10,833,406	\$812,505	\$11,645,911	\$10,000	\$0	\$750	\$413,967,297	\$220,300,259
43	February	2027	\$21,306,402	\$1,597,980	\$22,904,382	\$10,000	\$0	\$750	\$436,860,929	\$243,193,891
44	March	2027	\$10,924,402	\$819,330	\$11,743,732	\$2,955,429	\$2,395,429	\$42,000	\$445,607,232	\$251,940,194
45	April	2027	\$10,982,402	\$823,680	\$11,806,082	\$12,743,332	\$1,381,332	\$852,150	\$443,817,833	\$250,150,794
46	May	2027	\$11,096,402	\$832,230	\$11,928,632	\$562,000	\$0	\$42,150	\$455,142,315	\$261,475,277
47	June	2027	\$11,101,402	\$832,605	\$11,934,007	\$567,000	\$0	\$42,525	\$466,466,797	\$272,799,759
48	July	2027	\$11,653,402	\$874,005	\$12,527,407	\$556,000	\$0	\$41,700	\$478,396,504	\$284,729,466
49	August	2027	\$12,688,402	\$951,630	\$13,640,032	\$1,591,000	\$0	\$119,325	\$490,326,212	\$296,659,173
50	September	2027	\$16,921,402	\$1,269,105	\$18,190,507	\$4,340,000	\$0	\$325,500	\$503,851,219	\$310,184,180
51	October	2027	\$23,246,402	\$1,743,480	\$24,989,882	\$6,790,947	\$10,947	\$508,500	\$521,541,654	\$327,874,616
52	November	2027	\$16,251,067	\$1,218,630	\$17,469,697	\$2,619,000	\$0	\$196,425	\$536,196,126	\$342,529,088
53	December	2027	\$95,176,430	\$7,138,232	\$102,314,662	\$40,317,043	\$997,043	\$2,949,000	\$595,244,746	\$401,577,707
54	13-Month Averages:								\$282,467,654	

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

Workpaper: WP Schedules 10 & 16

3a) Project: Tehachapi

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *	= C1 + 16-Plnt Add Line 74	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
55	December	2025								
56	January	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	February	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	March	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	April	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	May	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	June	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	July	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	August	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	September	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	October	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	November	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	December	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	January	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	February	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	March	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	April	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	May	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	June	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	July	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	August	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	September	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	October	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	November	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	December	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	13-Month Averages:									

3b) Project: Devers to Colorado River

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *	= C1 + 16-Plnt Add Line 74	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	2025								
82	January	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	February	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	March	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	April	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	May	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	June	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	July	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	August	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	September	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91	October	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	November	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	December	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	January	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	February	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	March	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	April	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	May	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	June	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	July	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	August	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	September	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	October	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	November	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	December	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	13-Month Averages:									

3c) Project:

South of Kramer

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			16-Plnt Add Line 74	= C1 *	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
107	December	2025	---	---	---	---	---	---	---	---
108	January	2026	\$18,794	\$1,410	\$20,204	\$0	\$0	\$0	\$7,697,318	\$20,204
109	February	2026	\$45,842	\$3,438	\$49,280	\$0	\$0	\$0	\$7,746,598	\$69,484
110	March	2026	\$68,260	\$5,120	\$73,380	\$0	\$0	\$0	\$7,819,978	\$142,863
111	April	2026	\$260,000	\$19,500	\$279,500	\$0	\$0	\$0	\$8,099,478	\$422,363
112	May	2026	\$260,000	\$19,500	\$279,500	\$0	\$0	\$0	\$8,378,978	\$701,863
113	June	2026	\$260,000	\$19,500	\$279,500	\$0	\$0	\$0	\$8,658,478	\$981,363
114	July	2026	\$260,000	\$19,500	\$279,500	\$0	\$0	\$0	\$8,937,978	\$1,260,863
115	August	2026	\$260,000	\$19,500	\$279,500	\$0	\$0	\$0	\$9,217,478	\$1,540,363
116	September	2026	\$260,000	\$19,500	\$279,500	\$0	\$0	\$0	\$9,496,978	\$1,819,863
117	October	2026	\$260,000	\$19,500	\$279,500	\$0	\$0	\$0	\$9,776,478	\$2,099,363
118	November	2026	\$260,000	\$19,500	\$279,500	\$0	\$0	\$0	\$10,055,978	\$2,378,863
119	December	2026	\$600,000	\$45,000	\$645,000	\$0	\$0	\$0	\$10,700,978	\$3,023,863
120	January	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$11,883,478	\$4,206,363
121	February	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$13,065,978	\$5,388,863
122	March	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$14,248,478	\$6,571,363
123	April	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$15,430,978	\$7,753,863
124	May	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$16,613,478	\$8,936,363
125	June	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$17,795,978	\$10,118,863
126	July	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$18,978,478	\$11,301,363
127	August	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$20,160,978	\$12,483,863
128	September	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$21,343,478	\$13,666,363
129	October	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$22,525,978	\$14,848,863
130	November	2027	\$1,100,000	\$82,500	\$1,182,500	\$0	\$0	\$0	\$23,708,478	\$16,031,363
131	December	2027	\$1,430,000	\$107,250	\$1,537,250	\$0	\$0	\$0	\$25,245,728	\$17,568,613
132 13-Month Averages:										\$10,146,152

3d) Project:

West of Devers

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			16-Plnt Add Line 74	= C1 *	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
133	December	2025	---	---	---	---	---	---	---	---
134	January	2026	\$8,259	\$619	\$8,878	\$7,881	\$0	\$591	\$7,677,698	\$406
135	February	2026	\$14,303	\$1,073	\$15,376	\$14,368	\$0	\$1,078	\$7,677,528	\$336
136	March	2026	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$7,677,528	\$336
137	April	2026	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$7,677,528	\$336
138	May	2026	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$7,677,528	\$336
139	June	2026	\$50,000	\$3,750	\$53,750	\$7,727,505	\$7,677,192	\$3,773	\$0	-\$7,677,192
140	July	2026	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	-\$7,677,192
141	August	2026	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	-\$7,677,192
142	September	2026	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	-\$7,677,192
143	October	2026	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	-\$7,677,192
144	November	2026	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	-\$7,677,192
145	December	2026	\$77,751	\$5,831	\$83,582	\$77,751	\$0	\$5,831	\$0	-\$7,677,192
146	January	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
147	February	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
148	March	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
149	April	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
150	May	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
151	June	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
152	July	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
153	August	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
154	September	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
155	October	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
156	November	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
157	December	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,677,192
158 13-Month Averages:										-\$7,677,192

3e) Project:

Red Bluff

Col 1 **Col 2** **Col 3** **Col 4** **Col 5** **Col 6** **Col 7** **Col 8**
 = C1 * = C1 * = C1 + C2 = C1 + C2 = C1 + C2 16-Plnt Add Line = Prior Month C7 = C7 -
 16-Plnt Add Line 74 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
159	December	2025	---	---	---	---	---	---	\$0	---
160	January	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	February	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	March	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	April	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	May	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	June	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	July	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167	August	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	September	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	October	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	November	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	December	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	January	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	February	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	March	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	April	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	May	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177	June	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	July	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	August	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	September	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181	October	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	November	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	December	2027	\$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 * = C1 * = C1 + C2 = C1 + C2 = C1 + C2 16-Plnt Add Line = Prior Month C7 = C7 -
 16-Plnt Add Line 74 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
185	December	2025	---	---	---	---	---	---	\$0	---
186	January	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
187	February	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	March	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189	April	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	May	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
191	June	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	July	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193	August	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194	September	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
195	October	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
196	November	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
197	December	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	January	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
199	February	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	March	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
201	April	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	May	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203	June	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	July	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205	August	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	September	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207	October	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	November	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
209	December	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	13-Month Averages:									
										\$0

3g) Project: Colorado River Substation Expansion

			Col 1	Col 2 = C1 *	Col 3	Col 4	Col 5	Col 6 16-Plnt Add Line 74	Col 7 = Prior Month C7 + C3 - C4 - C6	Col 8 = C7 - Dec Prior Year C7
			16-Plnt Add Line 74 = C1 + C2							
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
211	December	2025	---	---	---	---	---	---	\$0	---
212	January	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213	February	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214	March	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215	April	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	May	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
217	June	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
218	July	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
219	August	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	September	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
221	October	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
222	November	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
223	December	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
224	January	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225	February	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226	March	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
227	April	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
228	May	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
229	June	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	July	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
231	August	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
232	September	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233	October	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234	November	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235	December	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236	13-Month Averages:									\$0

3h) Project: Mesa

			Col 1	Col 2 = C1 *	Col 3	Col 4	Col 5	Col 6 16-Plnt Add Line 74	Col 7 = Prior Month C7 + C3 - C4 - C6	Col 8 = C7 - Dec Prior Year C7
			16-Plnt Add Line 74 = C1 + C2							
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	2025	---	---	---	---	---	---	\$2,395,429	---
238	January	2026	\$55,951	\$4,196	\$60,148	\$49,090	\$0	\$3,682	\$2,402,804	\$7,376
239	February	2026	\$38,446	\$2,883	\$41,329	\$22,109	\$0	\$1,658	\$2,420,367	\$24,938
240	March	2026	\$55,000	\$4,125	\$59,125	\$35,000	\$0	\$2,625	\$2,441,867	\$46,438
241	April	2026	\$55,000	\$4,125	\$59,125	\$35,000	\$0	\$2,625	\$2,463,367	\$67,938
242	May	2026	\$55,000	\$4,125	\$59,125	\$35,000	\$0	\$2,625	\$2,484,867	\$89,438
243	June	2026	\$55,000	\$4,125	\$59,125	\$35,000	\$0	\$2,625	\$2,506,367	\$110,938
244	July	2026	\$55,000	\$4,125	\$59,125	\$35,000	\$0	\$2,625	\$2,527,867	\$132,438
245	August	2026	\$55,000	\$4,125	\$59,125	\$35,000	\$0	\$2,625	\$2,549,367	\$153,938
246	September	2026	\$55,000	\$4,125	\$59,125	\$35,000	\$0	\$2,625	\$2,570,867	\$175,438
247	October	2026	\$20,000	\$1,500	\$21,500	\$0	\$0	\$0	\$2,592,367	\$196,938
248	November	2026	\$20,000	\$1,500	\$21,500	\$0	\$0	\$0	\$2,613,867	\$218,438
249	December	2026	\$372,612	\$27,946	\$400,558	\$25,810	\$0	\$1,936	\$2,986,679	\$591,250
250	January	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$2,986,679	\$591,250
251	February	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$2,986,679	\$591,250
252	March	2027	\$0	\$0	\$0	\$2,945,429	\$2,395,429	\$41,250	\$0	-\$2,395,429
253	April	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,395,429
254	May	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,395,429
255	June	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,395,429
256	July	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,395,429
257	August	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,395,429
258	September	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,395,429
259	October	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,395,429
260	November	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,395,429
261	December	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,395,429
262	13-Month Averages:									-\$1,706,195

3) Project: **Alberhill**

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			16-Plnt Add Line 74	= C1 *	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP	
263	December	2025	---	---	---	---	---	---	---	\$36,562,002	---
264	January	2026	\$251,203	\$18,840	\$270,043	\$0	\$0	\$0	\$36,832,045	\$270,043	
265	February	2026	\$109,184	\$8,189	\$117,373	\$0	\$0	\$0	\$36,949,418	\$387,416	
266	March	2026	\$743,931	\$55,795	\$799,726	\$0	\$0	\$0	\$37,749,144	\$1,187,142	
267	April	2026	\$161,191	\$12,089	\$173,280	\$0	\$0	\$0	\$37,922,425	\$1,360,422	
268	May	2026	\$329,664	\$24,725	\$354,389	\$0	\$0	\$0	\$38,276,814	\$1,714,811	
269	June	2026	\$4,034,509	\$302,588	\$4,337,097	\$0	\$0	\$0	\$42,613,911	\$6,051,908	
270	July	2026	\$577,133	\$43,285	\$620,418	\$0	\$0	\$0	\$43,234,329	\$6,672,326	
271	August	2026	\$724,793	\$54,359	\$779,153	\$0	\$0	\$0	\$44,013,481	\$7,451,479	
272	September	2026	\$885,659	\$66,424	\$952,083	\$0	\$0	\$0	\$44,965,564	\$8,403,562	
273	October	2026	\$442,970	\$33,223	\$476,192	\$0	\$0	\$0	\$45,441,757	\$8,879,754	
274	November	2026	\$326,189	\$24,464	\$350,653	\$0	\$0	\$0	\$45,792,410	\$9,230,407	
275	December	2026	\$1,063,772	\$79,783	\$1,143,555	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
276	January	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
277	February	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
278	March	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
279	April	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
280	May	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
281	June	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
282	July	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
283	August	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
284	September	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
285	October	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
286	November	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$46,935,964	\$10,373,962	
287	December	2027	\$72,588,028	\$5,444,102	\$78,032,130	\$0	\$0	\$0	\$124,968,095	\$88,406,092	
288	13-Month Averages:										
											\$16,376,434

3) Project: **ELM Series Caps**

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			16-Plnt Add Line 74	= C1 *	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP	
289	December	2025	---	---	---	---	---	---	---	\$25,140,636	---
290	January	2026	\$221,833	\$16,637	\$238,470	\$109,583	\$0	\$8,219	\$25,261,305	\$120,669	
291	February	2026	\$142,450	\$10,684	\$153,134	\$78,835	\$0	\$5,913	\$25,329,691	\$188,055	
292	March	2026	\$11,363,000	\$852,225	\$12,215,225	\$63,000	\$0	\$4,725	\$37,477,191	\$12,336,555	
293	April	2026	\$4,908,000	\$368,100	\$5,276,100	\$4,758,000	\$0	\$356,850	\$37,638,441	\$12,497,805	
294	May	2026	\$213,000	\$15,975	\$228,975	\$63,000	\$0	\$4,725	\$37,799,691	\$12,659,055	
295	June	2026	\$214,000	\$16,050	\$230,050	\$37,130,501	\$25,140,636	\$899,240	\$0	-\$25,140,636	
296	July	2026	\$214,000	\$16,050	\$230,050	\$214,000	\$0	\$16,050	\$0	-\$25,140,636	
297	August	2026	\$212,000	\$15,900	\$227,900	\$212,000	\$0	\$15,900	\$0	-\$25,140,636	
298	September	2026	\$213,000	\$15,975	\$228,975	\$213,000	\$0	\$15,975	\$0	-\$25,140,636	
299	October	2026	\$257,000	\$19,275	\$276,275	\$257,000	\$0	\$19,275	\$0	-\$25,140,636	
300	November	2026	\$340,000	\$25,500	\$365,500	\$340,000	\$0	\$25,500	\$0	-\$25,140,636	
301	December	2026	\$2,868,717	\$215,154	\$3,083,871	\$2,868,717	\$0	\$215,154	\$0	-\$25,140,636	
302	January	2027	\$10,000	\$750	\$10,750	\$10,000	\$0	\$750	\$0	-\$25,140,636	
303	February	2027	\$10,000	\$750	\$10,750	\$10,000	\$0	\$750	\$0	-\$25,140,636	
304	March	2027	\$10,000	\$750	\$10,750	\$10,000	\$0	\$750	\$0	-\$25,140,636	
305	April	2027	\$10,000	\$750	\$10,750	\$10,000	\$0	\$750	\$0	-\$25,140,636	
306	May	2027	\$10,000	\$750	\$10,750	\$10,000	\$0	\$750	\$0	-\$25,140,636	
307	June	2027	\$15,000	\$1,125	\$16,125	\$15,000	\$0	\$1,125	\$0	-\$25,140,636	
308	July	2027	\$15,000	\$1,125	\$16,125	\$15,000	\$0	\$1,125	\$0	-\$25,140,636	
309	August	2027	\$15,000	\$1,125	\$16,125	\$15,000	\$0	\$1,125	\$0	-\$25,140,636	
310	September	2027	\$15,000	\$1,125	\$16,125	\$15,000	\$0	\$1,125	\$0	-\$25,140,636	
311	October	2027	\$15,000	\$1,125	\$16,125	\$15,000	\$0	\$1,125	\$0	-\$25,140,636	
312	November	2027	\$19,000	\$1,425	\$20,425	\$19,000	\$0	\$1,425	\$0	-\$25,140,636	
313	December	2027	\$9,318,000	\$698,850	\$10,016,850	\$9,318,000	\$0	\$698,850	\$0	-\$25,140,636	
314	13-Month Averages:										
											-\$25,140,636

3k) Project:

Riverside

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
315	December	2025	---	---	---	---	---	---	---	---
316	January	2026	\$10,957,287	\$821,797	\$11,779,084	\$0	\$0	\$0	\$117,277,126	\$11,779,084
317	February	2026	\$12,818,047	\$961,354	\$13,779,401	\$0	\$0	\$0	\$131,056,527	\$25,558,484
318	March	2026	\$10,765,616	\$807,421	\$11,573,037	\$0	\$0	\$0	\$142,629,564	\$37,131,521
319	April	2026	\$9,420,091	\$706,507	\$10,126,598	\$0	\$0	\$0	\$152,756,162	\$47,258,119
320	May	2026	\$12,313,657	\$923,524	\$13,237,181	\$0	\$0	\$0	\$165,993,343	\$60,495,300
321	June	2026	\$16,099,381	\$1,207,454	\$17,306,835	\$0	\$0	\$0	\$183,300,178	\$77,802,135
322	July	2026	\$18,192,097	\$1,364,407	\$19,556,504	\$0	\$0	\$0	\$202,856,682	\$97,358,639
323	August	2026	\$30,879,697	\$2,315,977	\$33,195,674	\$0	\$0	\$0	\$236,052,356	\$130,554,313
324	September	2026	\$23,280,776	\$1,746,058	\$25,026,834	\$0	\$0	\$0	\$261,079,190	\$155,581,148
325	October	2026	\$25,074,253	\$1,880,569	\$26,954,822	\$0	\$0	\$0	\$288,034,012	\$162,535,970
326	November	2026	\$14,725,051	\$1,104,379	\$15,829,430	\$0	\$0	\$0	\$303,863,442	\$198,365,399
327	December	2026	\$14,925,306	\$1,119,398	\$16,044,704	\$0	\$0	\$0	\$319,908,146	\$214,410,103
328	January	2027	\$5,569,113	\$417,683	\$5,986,796	\$0	\$0	\$0	\$325,894,943	\$220,396,900
329	February	2027	\$5,569,109	\$417,683	\$5,986,792	\$0	\$0	\$0	\$331,881,735	\$226,383,692
330	March	2027	\$5,569,109	\$417,683	\$5,986,792	\$0	\$0	\$0	\$337,868,527	\$232,370,484
331	April	2027	\$5,569,109	\$417,683	\$5,986,792	\$0	\$0	\$0	\$343,855,319	\$238,357,276
332	May	2027	\$5,569,109	\$417,683	\$5,986,792	\$0	\$0	\$0	\$349,842,111	\$244,344,069
333	June	2027	\$5,569,109	\$417,683	\$5,986,792	\$0	\$0	\$0	\$355,828,904	\$250,330,861
334	July	2027	\$5,569,109	\$417,683	\$5,986,792	\$0	\$0	\$0	\$361,815,696	\$256,317,653
335	August	2027	\$5,569,109	\$417,683	\$5,986,792	\$0	\$0	\$0	\$367,802,488	\$262,304,445
336	September	2027	\$5,569,109	\$417,683	\$5,986,792	\$0	\$0	\$0	\$373,789,280	\$268,291,237
337	October	2027	\$5,569,109	\$417,683	\$5,986,792	\$150,947	\$10,947	\$10,500	\$379,614,626	\$274,116,583
338	November	2027	\$5,569,109	\$417,683	\$5,986,792	\$0	\$0	\$0	\$385,601,418	\$280,103,375
339	December	2027	\$5,434,109	\$407,558	\$5,841,667	\$0	\$0	\$0	\$391,443,085	\$285,945,042
340	13-Month Averages:									\$250,282,440

3l) Project:

Del Amo-Mesa-Serrano

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	2025	---	---	---	---	---	---	---	---
342	January	2026	\$12,448	\$934	\$13,382	\$0	\$0	\$0	\$3,786,934	\$13,382
343	February	2026	\$5,388	\$404	\$5,792	\$0	\$0	\$0	\$3,792,726	\$19,174
344	March	2026	\$20,000	\$1,500	\$21,500	\$0	\$0	\$0	\$3,814,226	\$40,674
345	April	2026	\$50,000	\$3,750	\$53,750	\$0	\$0	\$0	\$3,867,976	\$94,424
346	May	2026	\$50,000	\$3,750	\$53,750	\$0	\$0	\$0	\$3,921,726	\$148,174
347	June	2026	\$50,000	\$3,750	\$53,750	\$0	\$0	\$0	\$3,975,476	\$201,924
348	July	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
349	August	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
350	September	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
351	October	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
352	November	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
353	December	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
354	January	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
355	February	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
356	March	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
357	April	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
358	May	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
359	June	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
360	July	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
361	August	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
362	September	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
363	October	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
364	November	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
365	December	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975,476	\$201,924
366	13-Month Averages:									\$201,924

3m) Project:			Lugo-Victor-Kramer							
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *	= C1 *	= C1 + C2	0		16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
367	December	2025	---	---	---	---	---	---	\$4,943,069	---
368	January	2026	\$31,518	\$2,364	\$33,882	\$0	\$0	\$0	\$4,976,951	\$33,882
369	February	2026	\$35,348	\$2,651	\$37,999	\$0	\$0	\$0	\$5,014,950	\$71,881
370	March	2026	\$232,854	\$17,464	\$250,318	\$0	\$0	\$0	\$5,265,268	\$322,199
371	April	2026	\$237,750	\$17,831	\$255,581	\$0	\$0	\$0	\$5,520,849	\$577,780
372	May	2026	\$237,750	\$17,831	\$255,581	\$0	\$0	\$0	\$5,776,431	\$833,361
373	June	2026	\$237,750	\$17,831	\$255,581	\$0	\$0	\$0	\$6,032,012	\$1,088,943
374	July	2026	\$237,750	\$17,831	\$255,581	\$0	\$0	\$0	\$6,287,593	\$1,344,524
375	August	2026	\$237,750	\$17,831	\$255,581	\$0	\$0	\$0	\$6,543,174	\$1,600,105
376	September	2026	\$237,750	\$17,831	\$255,581	\$0	\$0	\$0	\$6,798,756	\$1,855,687
377	October	2026	\$237,750	\$17,831	\$255,581	\$0	\$0	\$0	\$7,054,337	\$2,111,268
378	November	2026	\$4,914,750	\$368,606	\$5,283,356	\$0	\$0	\$0	\$12,337,693	\$7,394,624
379	December	2026	\$5,104,371	\$382,828	\$5,487,199	\$0	\$0	\$0	\$17,824,892	\$12,881,823
380	January	2027	\$4,154,293	\$311,572	\$4,465,865	\$0	\$0	\$0	\$22,290,757	\$17,347,688
381	February	2027	\$14,627,293	\$1,097,047	\$15,724,340	\$0	\$0	\$0	\$38,015,097	\$33,072,028
382	March	2027	\$4,245,293	\$318,397	\$4,563,690	\$0	\$0	\$0	\$42,578,787	\$37,635,718
383	April	2027	\$4,303,293	\$322,747	\$4,626,040	\$12,733,332	\$1,381,332	\$851,400	\$33,620,095	\$28,677,026
384	May	2027	\$4,417,293	\$331,297	\$4,748,590	\$552,000	\$0	\$41,400	\$37,775,285	\$32,832,216
385	June	2027	\$4,417,293	\$331,297	\$4,748,590	\$552,000	\$0	\$41,400	\$41,930,475	\$36,987,406
386	July	2027	\$4,969,293	\$372,697	\$5,341,990	\$541,000	\$0	\$40,575	\$46,690,890	\$41,747,821
387	August	2027	\$6,004,293	\$450,322	\$6,454,615	\$1,576,000	\$0	\$118,200	\$51,451,305	\$46,508,236
388	September	2027	\$10,237,293	\$767,797	\$11,005,090	\$4,325,000	\$0	\$324,375	\$57,807,020	\$52,863,951
389	October	2027	\$16,562,293	\$1,242,172	\$17,804,465	\$6,625,000	\$0	\$496,875	\$68,489,610	\$63,546,541
390	November	2027	\$9,562,958	\$717,222	\$10,280,180	\$2,600,000	\$0	\$195,000	\$75,974,790	\$71,031,721
391	December	2027	\$6,406,293	\$480,472	\$6,886,765	\$30,999,043	\$997,043	\$2,250,150	\$49,612,362	\$44,669,293
392 13-Month Averages:									\$39,984,728	

3n) Project:			add additional projects below this line (See Instruction 3)							
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *	= C1 *	= C1 + C2	0		16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
393	December	2025	---	---	---	---	---	---	\$0	---
394	January	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
395	February	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
396	March	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
397	April	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
398	May	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
399	June	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
400	July	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
401	August	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
402	September	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
403	October	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
404	November	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
405	December	2026	---	\$0	\$0	---	---	\$0	\$0	\$0
406	January	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
407	February	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
408	March	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
409	April	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
410	May	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
411	June	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
412	July	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
413	August	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
414	September	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
415	October	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
416	November	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
417	December	2027	---	\$0	\$0	---	---	\$0	\$0	\$0
418 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, 341-365, 367-391, ...

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, 341-365, 367-391, ...
- 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	\$31,427,674	\$20,269,032	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	\$9,132,043	\$9,132,043	SCE records
2b	Riverside	Substation	\$5,637,717	\$5,637,717	SCE records
2c					
2d					
2e					
2f					
2g					
2h					
...					
3	Total:		\$14,769,759	\$14,769,759	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:			
5	Wages and Salaries AF:	6.453%	6.453%	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		\$16,657,914	\$5,499,273	Note 1
8	Transmission PHFU:	\$14,769,759	\$14,769,759	L 3 + L 6
9	Average of BOY and EOY Transmission PHFU:	\$14,769,759		Sum of Line 8 / 2

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

			<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	EOY HV	Abandoned	EOY	EOY HV	Abandoned
	Abandoned	Abandoned	Plant	Abandoned	Abandoned	Plant
	Plant	Plant	Amort.	Plant	Plant	Amort.
		(Note 1)	Expense		(Note 1)	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	2024	FF1 227.12b	\$531,628,242	Beginning of year ("BOY") amount
2	January	2025	SCE Records	\$526,609,946	
3	February	2025	SCE Records	\$527,992,591	
4	March	2025	SCE Records	\$533,592,974	
5	April	2025	SCE Records	\$530,995,188	
6	May	2025	SCE Records	\$530,818,320	
7	June	2025	SCE Records	\$517,822,666	
8	July	2025	SCE Records	\$523,386,171	
9	August	2025	SCE Records	\$524,613,718	
10	September	2025	SCE Records	\$519,208,503	
11	October	2025	SCE Records	\$523,253,566	
12	November	2025	SCE Records	\$521,836,845	
13	December	2025	FF1 227.12c	\$530,124,065	End of Year ("EOY") amount
14	13-Month Average Value Account 154:			\$526,298,677	(Sum Line 1 to Line 13) / 13
15	Transmission Wages and Salaries AF:			6.4532%	27-Allocators, Line 9
16	Materials and Supplies		EOY Value:	\$34,209,840	Line 13 * Line 15
17			13-Month Average Value:	\$33,962,981	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.

Line	Month	Year	Data Source	Total Prepayments Balances	Notes
18	December	2024	Note 1, c	\$122,044,546	See Note 1, c
19	January	2025	SCE Records	\$145,402,142	
20	February	2025	SCE Records	\$146,318,396	
21	March	2025	SCE Records	\$260,832,627	
22	April	2025	SCE Records	\$211,495,421	
23	May	2025	SCE Records	\$156,184,878	
24	June	2025	SCE Records	\$99,613,988	
25	July	2025	SCE Records	\$136,842,471	
26	August	2025	SCE Records	\$126,280,059	
27	September	2025	SCE Records	\$136,587,718	
28	October	2025	SCE Records	\$124,724,196	
29	November	2025	SCE Records	\$190,507,647	
30	December	2025	Note 1, f	\$96,580,134	See Note 1, f
31	a) 13-Month Average Calculation		13-Month Average Value:	\$150,262,633	(Sum Line 18 to Line 30) / 13
32			Transmission Wages and Salaries AF:	6.4532%	27-Allocators, Line 9
33			Prepayments:	\$9,696,713	Line 31 * Line 32
34	b) EOY calculation		EOY Value:	\$96,580,134	Line 30
35			Transmission Wages and Salaries AF:	6.4532%	27-Allocators, Line 9
36			Prepayments:	\$6,232,486	Line 34 * Line 35

Notes:

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

		Prepayments Balances	Source
Beginning of Year Amount			
a	FERC Form 1 Acct. 165 Recorded Amount:	\$122,044,546	FF1 111.57d
b	Prior Period Adjustment:		Note 1
c	BOY Prepayments Amount:	\$122,044,546	a - b
End of Year Amount			
		Prepayments Balances	Source
d	FERC Form 1 Acct. 165 Recorded Amount:	\$96,580,134	FF1 111.57c
e	Prior Period Adjustment:		Note 1
f	EOY Prepayments Amount:	\$96,580,134	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	\$0	\$344,535	\$0	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	\$7,677,115	\$7,408,254	\$10,146,152	10-CWIP Lines 13, 14, and 132
4	4) West of Devers	\$7,677,192	\$7,452,035	-\$7,677,192	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	\$0	\$0	10-CWIP Lines 27, 28, and 236
8	8) Mesa	\$2,395,429	\$296,334	-\$1,706,195	10-CWIP Lines 27, 28, and 262
9	9) Alberhill	\$36,562,002	\$32,847,127	\$16,376,434	10-CWIP Lines 27, 28, and 288
10	10) ELM Series Caps	\$25,140,636	\$102,790,073	-\$25,140,636	10-CWIP Lines 27, 28, and 314
11	11) Riverside	\$105,498,043	\$58,920,837	\$250,282,440	10-CWIP Lines 27, 28, and 340
12	12) Del Amo-Mesa-Serrano	\$3,773,553	\$2,920,349	\$201,924	10-CWIP Lines 27, 28, and 366
13	13) Lugo-Victor-Kramer	\$4,943,069	\$3,113,031	\$39,984,728	10-CWIP Lines 27, 28, and 392
14	14) Future Incentive Project	\$0	\$0	\$0	10-CWIP Lines 27, 28, and 418
15	Totals:	\$193,667,038	\$216,092,575	\$282,467,654	

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	
16	1) Rancho Vista	\$112,319,650	\$0	\$112,319,650	Line 40, C4
17	2) Tehachapi	\$2,134,446,602	\$0	\$2,134,446,602	Line 1, C1, and Line 40, C2
18	3) Devers-Colorado River	\$533,351,739	\$0	\$533,351,739	Line 2, C1, and Line 40, C3
19	...	---	---	---	---
20					
21	Total PY Incentive Net Plant:	\$2,780,117,991			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	
22	1) Rancho Vista	\$114,689,175	\$0	\$114,689,175	Line 41, C4
23	2) Tehachapi	\$2,172,792,671	\$344,535	\$2,172,448,136	Line 1, C2, and Line 41, C2
24	3) Devers-Colorado R	\$543,245,139	\$0	\$543,245,139	Line 2, C2, and Line 41, C3
25	...	---	---	---	---
26					
27	Total PY Incentive Net Plant:	\$2,830,726,985			13 Month Average

4) Prior Year TIP Net Plant In Service

Line	Prior Year Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Notes
			Total TIP Net Plant In Service	L 56 to L 68, C3 Tehachapi	L 82 to L 94, C3 Devers to Colorado River	L 69 to L 81, C3 Rancho Vista		
28	December	2024	\$2,880,695,016	\$2,210,497,778	\$553,138,538	\$117,058,699	---	←December of year previous to Prior Year
29	January	2025	\$2,872,260,008	\$2,204,106,591	\$551,489,638	\$116,663,779	---	
30	February	2025	\$2,863,824,317	\$2,197,714,721	\$549,840,738	\$116,268,858	---	
31	March	2025	\$2,855,389,359	\$2,191,323,584	\$548,191,838	\$115,873,937	---	
32	April	2025	\$2,846,953,669	\$2,184,931,714	\$546,542,938	\$115,479,016	---	
33	May	2025	\$2,838,517,978	\$2,178,539,844	\$544,894,039	\$115,084,096	---	
34	June	2025	\$2,830,090,057	\$2,172,155,743	\$543,245,139	\$114,689,175	---	
35	July	2025	\$2,822,295,908	\$2,166,405,415	\$541,596,239	\$114,294,254	---	
36	August	2025	\$2,813,860,216	\$2,160,013,544	\$539,947,339	\$113,899,333	---	
37	September	2025	\$2,805,424,748	\$2,153,621,896	\$538,298,439	\$113,504,413	---	
38	October	2025	\$2,796,989,057	\$2,147,230,026	\$536,649,539	\$113,109,492	---	
39	November	2025	\$2,788,553,527	\$2,140,838,317	\$535,000,639	\$112,714,571	---	
40	December	2025	\$2,780,117,991	\$2,134,446,602	\$533,351,739	\$112,319,650	---	
41	13 Month Averages:		\$2,830,382,450	\$2,172,448,136	\$543,245,139	\$114,689,175		

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	Account 350-359 Activity for Incentive Projects	
42	December	2024	\$0	\$0	C1: Sum of below projects for each month
43	January	2025	\$340,986	\$340,986	
44	February	2025	\$992,367	\$992,367	
45	March	2025	\$17,246,488	\$17,246,488	
46	April	2025	\$1,315,186	\$1,315,186	
47	May	2025	\$3,126,609	\$3,126,609	
48	June	2025	\$101,769,341	\$101,769,341	
49	July	2025	\$760,233	\$760,233	
50	August	2025	\$226,132	\$226,132	
51	September	2025	\$767,128	\$767,128	
52	October	2025	\$362,025	\$362,025	
53	November	2025	\$231,770	\$231,770	
54	December	2025	\$50,140,314	\$50,140,314	
55	Total		\$177,278,579	\$177,278,579	

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	Net Plant In Service	Transmission Activity
56	December	2024	\$3,062,605,203	\$852,107,425	\$2,210,497,778
57	January	2025	\$3,062,605,886	\$858,499,295	\$2,204,106,591
58	February	2025	\$3,062,605,886	\$864,891,165	\$2,197,714,721
59	March	2025	\$3,062,606,619	\$871,283,035	\$2,191,323,584
60	April	2025	\$3,062,606,619	\$877,674,905	\$2,184,931,714
61	May	2025	\$3,062,606,619	\$884,066,775	\$2,178,539,844
62	June	2025	\$3,062,614,388	\$890,458,645	\$2,172,155,743
63	July	2025	\$3,063,255,930	\$896,850,515	\$2,166,405,415
64	August	2025	\$3,063,255,930	\$903,242,385	\$2,160,013,544
65	September	2025	\$3,063,256,152	\$909,634,256	\$2,153,621,896
66	October	2025	\$3,063,256,152	\$916,026,127	\$2,147,230,026
67	November	2025	\$3,063,256,314	\$922,417,997	\$2,140,838,317
68	December	2025	\$3,063,256,470	\$928,809,868	\$2,134,446,602

b) Rancho Vista

Prior Year Month	Year	Col 1	Col 2	Col 3	Col 4
		Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
69	December	2024	\$191,500,874	\$74,442,174	\$117,058,699
70	January	2025	\$191,500,874	\$74,837,095	\$116,663,779
71	February	2025	\$191,500,874	\$75,232,016	\$116,268,858
72	March	2025	\$191,500,874	\$75,626,936	\$115,873,937
73	April	2025	\$191,500,874	\$76,021,857	\$115,479,016
74	May	2025	\$191,500,874	\$76,416,778	\$115,084,096
75	June	2025	\$191,500,874	\$76,811,699	\$114,689,175
76	July	2025	\$191,500,874	\$77,206,619	\$114,294,254
77	August	2025	\$191,500,874	\$77,601,540	\$113,899,333
78	September	2025	\$191,500,874	\$77,996,461	\$113,504,413
79	October	2025	\$191,500,874	\$78,391,382	\$113,109,492
80	November	2025	\$191,500,874	\$78,786,302	\$112,714,571
81	December	2025	\$191,500,874	\$79,181,223	\$112,319,650

c) Devers to Colorado River

Prior Year Month	Year	Col 1	Col 2	Col 3	Col 4
		Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
82	December	2024	\$777,073,195	\$223,934,656	\$553,138,538
83	January	2025	\$777,073,195	\$225,583,556	\$551,489,638
84	February	2025	\$777,073,195	\$227,232,456	\$549,840,738
85	March	2025	\$777,073,195	\$228,881,356	\$548,191,838
86	April	2025	\$777,073,195	\$230,530,256	\$546,542,938
87	May	2025	\$777,073,195	\$232,179,156	\$544,894,039
88	June	2025	\$777,073,195	\$233,828,056	\$543,245,139
89	July	2025	\$777,073,195	\$235,476,956	\$541,596,239
90	August	2025	\$777,073,195	\$237,125,856	\$539,947,339
91	September	2025	\$777,073,195	\$238,774,756	\$538,298,439
92	October	2025	\$777,073,195	\$240,423,656	\$536,649,539
93	November	2025	\$777,073,195	\$242,072,556	\$535,000,639
94	December	2025	\$777,073,195	\$243,721,456	\$533,351,739

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>
95	December	2024	\$0	\$0	\$0
96	January	2025	\$0	\$0	\$0
97	February	2025	\$0	\$0	\$0
98	March	2025	\$0	\$0	\$0
99	April	2025	\$0	\$0	\$0
100	May	2025	\$0	\$0	\$0
101	June	2025	\$0	\$0	\$0
102	July	2025	\$0	\$0	\$0
103	August	2025	\$0	\$0	\$0
104	September	2025	\$0	\$0	\$0
105	October	2025	\$0	\$0	\$0
106	November	2025	\$0	\$0	\$0
107	December	2025	\$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>
108	December	2024	\$309,999,464	\$30,832,119	\$279,167,345
109	January	2025	\$310,014,089	\$31,512,331	\$278,501,757
110	February	2025	\$310,031,125	\$32,192,577	\$277,838,548
111	March	2025	\$310,050,847	\$32,872,861	\$277,177,986
112	April	2025	\$309,276,350	\$33,553,188	\$275,723,162
113	May	2025	\$309,286,257	\$34,231,783	\$275,054,473
114	June	2025	\$309,290,092	\$34,910,400	\$274,379,691
115	July	2025	\$309,403,357	\$35,589,026	\$273,814,331
116	August	2025	\$309,425,441	\$36,267,905	\$273,157,536
117	September	2025	\$309,561,267	\$36,946,833	\$272,614,433
118	October	2025	\$309,674,519	\$37,626,066	\$272,048,454
119	November	2025	\$309,777,592	\$38,305,551	\$271,472,041
120	December	2025	\$309,331,097	\$38,985,268	\$270,345,829

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>
121	December	2024	\$235,653,781	\$67,273,912	\$168,379,869
122	January	2025	\$235,653,781	\$67,770,663	\$167,883,118
123	February	2025	\$235,653,781	\$68,267,413	\$167,386,368
124	March	2025	\$235,653,781	\$68,764,164	\$166,889,617
125	April	2025	\$235,653,781	\$69,260,915	\$166,392,866
126	May	2025	\$235,653,781	\$69,757,666	\$165,896,115
127	June	2025	\$235,653,781	\$70,254,416	\$165,399,365
128	July	2025	\$235,653,781	\$70,751,167	\$164,902,614
129	August	2025	\$235,653,781	\$71,247,918	\$164,405,863
130	September	2025	\$235,653,781	\$71,744,668	\$163,909,113
131	October	2025	\$235,653,781	\$72,241,419	\$163,412,362
132	November	2025	\$235,653,781	\$72,738,170	\$162,915,611
133	December	2025	\$235,653,781	\$73,234,920	\$162,418,861

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>
134	December	2024	\$87,604,170	\$20,053,895	\$67,550,274
135	January	2025	\$87,604,170	\$20,234,367	\$67,369,803
136	February	2025	\$87,604,170	\$20,414,839	\$67,189,331
137	March	2025	\$87,604,170	\$20,595,311	\$67,008,859
138	April	2025	\$87,604,170	\$20,775,782	\$66,828,387
139	May	2025	\$87,604,170	\$20,956,254	\$66,647,916
140	June	2025	\$87,604,170	\$21,136,726	\$66,467,444
141	July	2025	\$87,604,170	\$21,317,198	\$66,286,972
142	August	2025	\$87,604,170	\$21,497,669	\$66,106,500
143	September	2025	\$87,604,170	\$21,678,141	\$65,926,029
144	October	2025	\$87,604,170	\$21,858,613	\$65,745,557
145	November	2025	\$87,604,170	\$22,039,085	\$65,565,085
146	December	2025	\$87,604,170	\$22,219,557	\$65,384,613

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	
<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>	
147	December	2024	\$96,643,056	\$22,107,525	\$74,535,531	\$0
148	January	2025	\$96,643,056	\$22,307,439	\$74,335,617	\$0
149	February	2025	\$96,643,056	\$22,507,353	\$74,135,702	\$0
150	March	2025	\$96,643,398	\$22,707,268	\$73,936,131	\$343
151	April	2025	\$96,643,576	\$22,907,183	\$73,736,393	\$178
152	May	2025	\$96,643,517	\$23,107,098	\$73,536,419	-\$59
153	June	2025	\$96,644,508	\$23,307,013	\$73,337,495	\$991
154	July	2025	\$96,644,320	\$23,506,930	\$73,137,389	-\$188
155	August	2025	\$96,644,320	\$23,706,847	\$72,937,473	\$0
156	September	2025	\$96,644,320	\$23,906,764	\$72,737,556	\$0
157	October	2025	\$96,644,320	\$24,106,681	\$72,537,639	\$0
158	November	2025	\$96,644,320	\$24,306,598	\$72,337,722	\$0
159	December	2025	\$96,644,320	\$24,506,515	\$72,137,805	\$0

i) Mesa

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous	
<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>	
160	December	2024	\$458,328,576	\$40,282,475	\$418,046,101	\$0
161	January	2025	\$458,444,957	\$41,243,563	\$417,201,395	\$116,382
162	February	2025	\$458,514,206	\$42,204,892	\$416,309,314	\$69,248
163	March	2025	\$458,686,519	\$43,166,365	\$415,520,154	\$172,313
164	April	2025	\$458,697,425	\$44,128,194	\$414,569,231	\$10,907
165	May	2025	\$458,880,091	\$45,090,047	\$413,790,044	\$182,666
166	June	2025	\$458,985,130	\$46,052,278	\$412,932,852	\$105,039
167	July	2025	\$458,641,257	\$47,014,727	\$411,626,531	-\$343,872
168	August	2025	\$458,672,728	\$47,976,463	\$410,696,265	\$31,470
169	September	2025	\$459,116,666	\$48,938,264	\$410,178,403	\$443,939
170	October	2025	\$459,149,171	\$49,900,985	\$409,248,185	\$32,504
171	November	2025	\$459,156,423	\$50,863,774	\$408,292,649	\$7,252
172	December	2025	\$459,224,525	\$51,826,578	\$407,397,946	\$68,102

j) Alberhill

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous	
<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>	
173	December	2024	\$810,117	\$0	\$810,117	\$0
174	January	2025	\$810,117	\$0	\$810,117	\$0
175	February	2025	\$810,117	\$0	\$810,117	\$0
176	March	2025	\$810,117	\$0	\$810,117	\$0
177	April	2025	\$810,117	\$0	\$810,117	\$0
178	May	2025	\$810,117	\$0	\$810,117	\$0
179	June	2025	\$810,117	\$0	\$810,117	\$0
180	July	2025	\$810,117	\$0	\$810,117	\$0
181	August	2025	\$810,117	\$0	\$810,117	\$0
182	September	2025	\$810,117	\$0	\$810,117	\$0
183	October	2025	\$810,117	\$0	\$810,117	\$0
184	November	2025	\$810,117	\$0	\$810,117	\$0
185	December	2025	\$810,117	\$0	\$810,117	\$0

k) ELM Series Caps

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous	
<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>	
186	December	2024	\$131,831,781	\$1,779,424	\$130,052,357	\$0
187	January	2025	\$132,041,078	\$2,054,956	\$129,986,123	\$209,298
188	February	2025	\$132,947,160	\$2,330,922	\$130,616,238	\$906,082
189	March	2025	\$150,000,538	\$2,608,757	\$147,391,781	\$17,053,378
190	April	2025	\$152,079,137	\$2,921,740	\$149,157,397	\$2,078,598
191	May	2025	\$155,013,232	\$3,239,009	\$151,774,223	\$2,934,095
192	June	2025	\$256,664,939	\$3,562,325	\$253,102,614	\$101,651,707
193	July	2025	\$257,014,425	\$4,094,889	\$252,919,536	\$349,486
194	August	2025	\$257,187,003	\$4,628,174	\$252,558,828	\$172,578
195	September	2025	\$257,374,144	\$5,161,818	\$252,212,327	\$187,141
196	October	2025	\$257,590,412	\$5,695,849	\$251,894,564	\$216,268
197	November	2025	\$257,711,696	\$6,230,328	\$251,481,369	\$121,284
198	December	2025	\$308,230,247	\$6,765,059	\$301,465,189	\$50,518,551

I) Riverside

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity	
199	December	2024	\$94	\$0	\$94	\$0
200	January	2025	\$94	\$0	\$94	\$0
201	February	2025	\$94	\$0	\$94	\$0
202	March	2025	\$94	\$0	\$94	\$0
203	April	2025	\$94	\$0	\$94	\$0
204	May	2025	\$94	\$0	\$94	\$0
205	June	2025	\$94	\$0	\$94	\$0
206	July	2025	\$94	\$0	\$94	\$0
207	August	2025	\$94	\$0	\$94	\$0
208	September	2025	\$94	\$0	\$94	\$0
209	October	2025	\$94	\$0	\$94	\$0
210	November	2025	\$94	\$0	\$94	\$0
211	December	2025	\$94	\$0	\$94	\$0

m) Del Amo-Mesa-Serrano

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
212	December	2024		\$0	\$0
213	January	2025		\$0	\$0
214	February	2025		\$0	\$0
215	March	2025		\$0	\$0
216	April	2025		\$0	\$0
217	May	2025		\$0	\$0
218	June	2025		\$0	\$0
219	July	2025		\$0	\$0
220	August	2025		\$0	\$0
221	September	2025		\$0	\$0
222	October	2025		\$0	\$0
223	November	2025		\$0	\$0
224	December	2025		\$0	\$0

n) Lugo-Victor-Kramer

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
225	December	2024		\$0	\$0
226	January	2025		\$0	\$0
227	February	2025		\$0	\$0
228	March	2025		\$0	\$0
229	April	2025		\$0	\$0
230	May	2025		\$0	\$0
231	June	2025		\$0	\$0
232	July	2025		\$0	\$0
233	August	2025		\$0	\$0
234	September	2025		\$0	\$0
235	October	2025		\$0	\$0
236	November	2025		\$0	\$0
237	December	2025		\$0	\$0

o) Future Incentive Projects

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
Prior Year Month	Year	Plant In-Service	Accumulated Depreciation	Net Plant In Service	Transmission Activity
237	December	2024		\$0	\$0
238	January	2025		\$0	\$0
239	February	2025		\$0	\$0
240	March	2025		\$0	\$0
241	April	2025		\$0	\$0
242	May	2025		\$0	\$0
243	June	2025		\$0	\$0
244	July	2025		\$0	\$0
245	August	2025		\$0	\$0
246	September	2025		\$0	\$0
247	October	2025		\$0	\$0
248	November	2025		\$0	\$0
249	December	2025		\$0	\$0

6) Summary of Incentive Projects and incentives granted

A) Rancho Vista Incentives Received:			
		<u>Cite:</u>	
250	CWIP:	Yes	121 FERC ¶ 61,168 at P 57
251	ROE adder:	0.75%	121 FERC ¶ 61,168 at P 129
252	100% Abandoned Plant:	No	-----
B) Tehachapi Incentives Received:			
		<u>Cite:</u>	
253	CWIP:	Yes	121 FERC ¶ 61,168 at P 57
254	ROE adder:	1.25%	121 FERC ¶ 61,168 at P 129
255	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71
C) Devers to Colorado River Incentives Received:			
		<u>Cite:</u>	
256	CWIP:	Yes	121 FERC ¶ 61,168 at P 57
257	ROE adder:	1.00%	121 FERC ¶ 61,168 at 129; modified by ER10-160 Settlement, see P 7 and P 11
258			
259	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71
D) Devers to Palo Verde 2 Incentives Received:			
		<u>Cite:</u>	
260	CWIP:	No	121 FERC ¶ 61,168 at P 57; modified by ER10-160 Settlement, see P2 and P3
261			
262	ROE adder:	0.00%	121 FERC ¶ 61,168 at P 129; modified by ER10-160 Settlement, see P 3 and P 7
263			
264	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71
E) South of Kramer Incentives Received:			
		<u>Cite:</u>	
265	CWIP:	Yes	134 FERC ¶ 61,181 at P 79
266	ROE adder:	0.00%	---
267	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79
F) West of Devers Incentives Received:			
		<u>Cite:</u>	
268	CWIP:	Yes	134 FERC ¶ 61,181 at P 79
269	ROE adder:	0.00%	---
270	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79
G) Red Bluff Incentives Received:			
		<u>Cite:</u>	
271	CWIP:	Yes	133 FERC ¶ 61,107 at P 76
272	ROE adder:	0.00%	133 FERC ¶ 61,107 at P 102
273	100% Abandoned Plant:	Yes	133 FERC ¶ 61,107 at P 88
H) Whirlwind Substation Expansion Incentives Received:			
		<u>Cite:</u>	
274	CWIP:	Yes	134 FERC ¶ 61,181 at P 79
275	ROE adder:	0.00%	---
276	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79
I) Colorado River Substation Expansion Incentives Received:			
		<u>Cite:</u>	
277	CWIP:	Yes	134 FERC ¶ 61,181 at P 79
278	ROE adder:	0.00%	---
279	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79
J) Mesa Incentives Received:			
		<u>Cite:</u>	
280	CWIP:	Yes	161 FERC ¶ 61,107 at P35
281	ROE adder:	0.00%	---
282	100% Abandoned Plant:	No	---
K) Alberhill Incentives Received:			
		<u>Cite:</u>	
283	CWIP:	Yes	161 FERC ¶ 61,107 at P35
284	ROE adder:	0.00%	---
285	100% Abandoned Plant:	Yes	161 FERC ¶ 61,107 at P 21
L) ELM Series Caps Incentives Received:			
		<u>Cite:</u>	
286	CWIP:	Yes	161 FERC ¶ 61,107 at P35
287	ROE adder:	0.00%	---
288	100% Abandoned Plant:	Yes	161 FERC ¶ 61,107 at P 21
M) Riverside Incentives Received:			
		<u>Cite:</u>	
289	CWIP:	Yes	172 FERC ¶ 61,241 at P 31
290	ROE adder:	0.00%	
291	100% Abandoned Plant:	Yes	172 FERC ¶ 61,241 at P 26
N) Del Amo-Mesa-Serrano Incentives Received:			
		<u>Cite:</u>	
292	CWIP:	Yes	187 FERC ¶ 61,205 at P33
293	ROE adder:	0.00%	
294	100% Abandoned Plant:	Yes	187 FERC ¶ 61,205 at P39
O) Lugo-Victor-Kramer Incentives Received:			
		<u>Cite:</u>	
295	CWIP:	Yes	187 FERC ¶ 61,205 at P33
296	ROE adder:	0.00%	
297	100% Abandoned Plant:	Yes	187 FERC ¶ 61,205 at P39
P) Future Incentive Projects:			
		<u>Cite:</u>	
298	CWIP:		
299	ROE adder:		
300	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 251
5	2) Tehachapi	1.25%	1.25	14-IncentivePlant, L 254
6	3) Devers to Col. River	1.00%	1.00	14-IncentivePlant, L 257
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	\$112,319,650	0.75	\$555,622	14-IncentivePlant, L 16, Col. 1
10	2) Tehachapi	\$2,134,446,602	1.25	\$17,597,765	14-IncentivePlant, L 17, Col. 1
11	3) Devers to Col. River	\$533,351,739	1.00	\$3,517,839	14-IncentivePlant, L 18, Col. 1
12					
13	...				
14			Prior Year Incentive Adder =	\$21,671,225	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	\$114,689,175	0.75	\$567,343	14-IncentivePlant, L 22, Col. 1
16	2) Tehachapi	\$2,172,792,671	1.25	\$17,913,915	14-IncentivePlant, L 23, Col. 1
17	3) Devers to Col. River	\$543,245,139	1.00	\$3,583,093	14-IncentivePlant, L 24, Col. 1
18					
19	...				
20			True-Up Incentive Adder =	\$22,064,351	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	\$114,689,175	14-IncentivePlant, L 22, Col. 3
22	2) Tehachapi	\$2,172,448,136	14-IncentivePlant, L 23, Col. 3
23	3) Devers to Col. River	\$543,245,139	14-IncentivePlant, L 24, 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	\$567,343	\$408,580	See Note 1
26	2) Tehachapi	\$17,911,074	\$12,898,911	See Note 1
27	3) Devers to Col. River	\$3,583,093	\$2,580,414	See Note 1
28				See Note 1
29	...			
30		Total:	\$15,887,905	

c) Equity Portion of Plant In Service Rate Base

<u>Line</u>		<u>Amount</u>	<u>Source</u>
31	Total Rate Base:	\$7,502,958,768	4-TUTRR, Line 18
32	CWIP Portion of Rate Base:	\$216,092,575	4-TUTRR, Line 14
33	Plant In Service Rate Base:	\$7,286,866,194	Line 31 - Line 32
34	Equity percentage:	47.5000%	1-BaseTRR, Line 47
35	Equity Portion of Plant In Service Rate Base:	\$3,461,261,442	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:	0.46%	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:	10.76%	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	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2
			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
1	January	2026	\$18,457,719	\$2,402,038	\$1,204,176	\$1,366,465	\$15,714,346	\$471,430	\$18,766,860	\$0	\$0	\$18,766,860	\$147,073	\$149,514
2	February	2026	\$19,409,639	\$3,605,200	\$1,185,333	\$1,349,265	\$15,516,546	\$465,496	\$38,478,064	\$41,104	-\$1,308,161	\$39,786,225	\$294,145	\$299,028
3	March	2026	\$25,399,819	\$7,686,736	\$1,328,481	\$1,510,597	\$17,371,867	\$521,156	\$64,216,923	\$84,277	-\$2,734,481	\$66,951,404	\$6,747,936	\$6,859,952
4	April	2026	\$21,772,760	\$1,070,926	\$1,552,638	\$1,363,860	\$15,684,388	\$470,532	\$86,648,993	\$140,651	-\$3,957,690	\$90,606,683	\$6,895,009	\$7,009,466
5	May	2026	\$16,074,011	\$146,261	\$1,194,581	\$1,357,058	\$15,606,173	\$468,185	\$103,028,711	\$189,783	-\$5,124,966	\$108,153,677	\$7,042,081	\$7,158,980
6	June	2026	\$77,663,091	\$43,721,421	\$2,545,625	\$1,880,518	\$21,625,960	\$648,779	\$182,005,688	\$225,659	-\$6,779,825	\$188,785,513	\$7,215,798	\$7,335,580
7	July	2026	\$15,665,947	-\$365,507	\$1,202,359	\$1,352,991	\$15,559,398	\$466,782	\$197,987,785	\$398,638	-\$7,734,178	\$205,721,964	\$7,362,871	\$7,485,094
8	August	2026	\$33,586,190	\$13,196,650	\$1,529,215	\$1,727,958	\$19,871,522	\$596,146	\$231,971,378	\$433,643	-\$9,028,494	\$240,999,872	\$7,509,943	\$7,634,609
9	September	2026	\$18,263,206	\$2,181,603	\$1,206,120	\$1,357,390	\$15,609,984	\$468,300	\$250,551,614	\$508,075	-\$9,877,808	\$260,429,422	\$7,657,016	\$7,784,123
10	October	2026	\$19,313,614	\$600,477	\$1,403,485	\$1,582,928	\$18,203,669	\$546,110	\$270,231,896	\$548,771	-\$10,911,965	\$281,143,861	\$7,804,089	\$7,933,637
11	November	2026	\$59,614,250	\$3,014,573	\$4,244,976	\$4,834,032	\$55,591,370	\$1,667,741	\$330,924,830	\$591,875	-\$15,154,122	\$346,078,952	\$7,951,161	\$8,083,151
12	December	2026	\$70,040,384	\$30,118,717	\$2,994,125	\$3,177,647	\$36,542,946	\$1,096,288	\$401,877,980	\$724,808	-\$17,606,962	\$419,484,941	\$28,824,524	\$29,303,011
13	January	2027	\$62,819,968	\$1,035,424	\$4,633,841	\$5,312,611	\$61,095,024	\$1,832,851	\$465,852,028	\$880,213	-\$22,039,359	\$487,891,387	\$29,035,244	\$29,517,229
14	February	2027	\$29,142,817	\$631,568	\$2,138,344	\$2,451,107	\$28,187,736	\$845,632	\$495,527,714	\$1,020,332	-\$23,470,134	\$518,997,848	\$29,245,963	\$29,731,446
15	March	2027	\$41,661,346	\$9,829,897	\$2,387,359	\$2,689,345	\$30,927,463	\$927,824	\$537,814,898	\$1,085,330	-\$25,074,149	\$562,889,047	\$29,456,682	\$29,945,663
16	April	2027	\$46,490,659	\$5,970,740	\$3,038,994	\$2,507,581	\$28,837,182	\$865,115	\$585,702,086	\$1,177,949	-\$26,403,781	\$612,105,866	\$29,667,401	\$30,159,880
17	May	2027	\$24,211,043	\$275,449	\$1,795,170	\$2,010,129	\$23,116,844	\$693,495	\$610,391,663	\$1,282,834	-\$27,131,076	\$637,522,739	\$30,878,120	\$30,374,097
18	June	2027	\$31,250,750	\$3,919,990	\$2,049,807	\$2,301,683	\$26,469,359	\$794,081	\$642,184,617	\$1,336,910	-\$28,095,849	\$670,280,466	\$30,528,410	\$31,035,182
19	July	2027	\$38,187,845	\$8,093,877	\$2,257,048	\$2,540,265	\$29,213,050	\$876,392	\$680,965,636	\$1,406,545	-\$29,229,569	\$710,195,205	\$30,739,130	\$31,249,399
20	August	2027	\$33,228,142	\$59,816	\$2,487,624	\$2,715,650	\$31,229,975	\$936,899	\$714,902,651	\$1,491,485	-\$30,453,734	\$745,356,385	\$30,949,849	\$31,463,610
21	September	2027	\$25,352,534	\$108,283	\$1,893,319	\$1,797,766	\$20,674,303	\$620,229	\$740,970,967	\$1,565,816	-\$30,685,684	\$771,656,651	\$31,415,412	\$31,936,908
22	October	2027	\$36,653,449	\$7,782,859	\$2,165,294	\$1,899,791	\$21,847,594	\$655,428	\$778,545,348	\$1,622,912	-\$30,962,563	\$809,507,911	\$31,626,132	\$32,151,125
23	November	2027	\$29,564,901	\$1,718,531	\$2,088,478	\$2,169,554	\$24,949,869	\$748,496	\$808,777,669	\$1,705,209	-\$31,426,907	\$840,204,576	\$31,836,851	\$32,365,343
24	December	2027	\$65,231,781	\$1,351,626	\$4,791,012	\$2,112,173	\$24,289,993	\$728,700	\$877,416,988	\$1,771,425	-\$31,767,655	\$909,184,643	\$33,380,374	\$33,934,488
25	13-Month Averages:								\$641,610,019			\$668,867,513		\$31,012,876

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	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
			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	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
26	January	2026	\$166,554	\$0	\$12,492	\$0	\$0	\$0	\$179,046	\$0	\$0	\$179,046	\$0	\$0
27	February	2026	\$115,312	\$0	\$8,648	\$0	\$0	\$0	\$303,006	\$392	\$392	\$302,614	\$0	\$0
28	March	2026	\$148,000	\$0	\$11,100	\$0	\$0	\$0	\$462,106	\$664	\$1,056	\$461,050	\$0	\$0
29	April	2026	\$4,843,000	\$0	\$363,225	\$0	\$0	\$0	\$5,668,331	\$1,012	\$2,068	\$5,666,263	\$0	\$0
30	May	2026	\$148,000	\$0	\$11,100	\$0	\$0	\$0	\$5,827,431	\$12,415	\$14,483	\$5,812,948	\$0	\$0
31	June	2026	\$44,893,006	\$32,817,828	\$905,638	\$0	\$0	\$0	\$51,626,076	\$12,764	\$27,247	\$51,598,829	\$0	\$0
32	July	2026	\$299,000	\$0	\$22,425	\$0	\$0	\$0	\$51,947,501	\$113,074	\$140,321	\$51,807,180	\$0	\$0
33	August	2026	\$297,000	\$0	\$22,275	\$0	\$0	\$0	\$52,266,776	\$113,778	\$254,099	\$52,012,677	\$0	\$0
34	September	2026	\$298,000	\$0	\$22,350	\$0	\$0	\$0	\$52,587,126	\$114,477	\$368,576	\$52,218,550	\$0	\$0
35	October	2026	\$307,000	\$0	\$23,025	\$0	\$0	\$0	\$52,917,151	\$115,179	\$483,755	\$52,433,396	\$0	\$0
36	November	2026	\$390,000	\$0	\$29,250	\$0	\$0	\$0	\$53,336,401	\$115,902	\$599,657	\$52,736,744	\$0	\$0
37	December	2026	\$2,972,278	\$0	\$222,921	\$0	\$0	\$0	\$56,531,599	\$116,820	\$716,477	\$55,815,123	\$0	\$0
38	January	2027	\$10,000	\$0	\$750	\$0	\$0	\$0	\$56,542,349	\$123,818	\$840,295	\$55,702,054	\$0	\$0
39	February	2027	\$10,000	\$0	\$750	\$0	\$0	\$0	\$56,553,099	\$123,842	\$964,137	\$55,588,963	\$0	\$0
40	March	2027	\$2,955,429	\$2,395,429	\$42,000	\$0	\$0	\$0	\$59,550,528	\$123,865	\$1,088,002	\$58,462,526	\$0	\$0
41	April	2027	\$12,743,332	\$1,381,332	\$852,150	\$0	\$0	\$0	\$73,146,010	\$130,431	\$1,218,433	\$71,927,577	\$0	\$0
42	May	2027	\$562,000	\$0	\$42,150	\$0	\$0	\$0	\$73,750,160	\$160,208	\$1,378,641	\$72,371,519	\$0	\$0
43	June	2027	\$567,000	\$0	\$42,525	\$0	\$0	\$0	\$74,359,685	\$161,531	\$1,540,172	\$72,819,513	\$0	\$0
44	July	2027	\$556,000	\$0	\$41,700	\$0	\$0	\$0	\$74,957,385	\$162,866	\$1,703,039	\$73,254,346	\$0	\$0
45	August	2027	\$1,591,000	\$0	\$119,325	\$0	\$0	\$0	\$76,667,710	\$164,175	\$1,867,214	\$74,800,496	\$0	\$0
46	September	2027	\$4,340,000	\$0	\$325,500	\$0	\$0	\$0	\$81,333,210	\$167,921	\$2,035,136	\$79,298,075	\$0	\$0
47	October	2027	\$6,790,947	\$10,947	\$508,500	\$0	\$0	\$0	\$88,632,657	\$178,140	\$2,213,276	\$86,419,381	\$0	\$0
48	November	2027	\$2,619,000	\$0	\$196,425	\$0	\$0	\$0	\$91,448,082	\$194,128	\$2,407,403	\$89,040,678	\$0	\$0
49	December	2027	\$40,317,043	\$997,043	\$2,949,000	\$0	\$0	\$0	\$134,714,124	\$200,294	\$2,607,697	\$132,106,427	\$0	\$0

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

Worksheet: 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
			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	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
50	January	2026	\$18,291,164	\$2,402,038	=(C1-C2)*L74	=(C1-C2+C3)*L75	=C1-C2+C3-C4	=C5*L76	= Prior Month C2 +C2+C5+C6	= Prior Month C7 * L91/12	= Prior Month C9 - C4 + C8	=C7-C9		=C11*(1-L75) *(1+L74+L76)
51	February	2026	\$19,294,327	\$3,605,200										
52	March	2026	\$25,251,819	\$7,686,736										
53	April	2026	\$16,929,760	\$1,070,926										
54	May	2026	\$15,926,011	\$146,261										
55	June	2026	\$32,770,085	\$10,903,593										
56	July	2026	\$15,366,947	-\$365,507										
57	August	2026	\$33,289,190	\$13,196,650										
58	September	2026	\$17,965,206	\$2,181,603										
59	October	2026	\$19,006,614	\$600,477										
60	November	2026	\$59,224,250	\$3,014,573										
61	December	2026	\$67,068,106	\$30,118,717										
62	January	2027	\$62,809,968	\$1,035,424										
63	February	2027	\$29,132,817	\$631,568										
64	March	2027	\$38,705,918	\$7,434,468										
65	April	2027	\$33,747,327	\$4,589,409										
66	May	2027	\$23,649,043	\$275,449										
67	June	2027	\$30,683,750	\$3,919,990										
68	July	2027	\$37,631,845	\$8,093,877										
69	August	2027	\$31,637,142	\$59,816										
70	September	2027	\$21,012,534	\$108,283										
71	October	2027	\$29,862,503	\$7,771,912										
72	November	2027	\$26,945,901	\$1,718,531										
73	December	2027	\$24,914,739	\$354,583										

4) ISO Corporate Overhead Loader

Line	Description	Rate
74	ISO Corp OH Rate	7.50%

5) ISO Cost of Removal Percent

Line	Description	Rate
75	Cost of Removal Rate	8.00%

6) AFUDC Loader Rate

Line	Description	Rate
76	ISO AFUDC Rate	3.00%

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	Col 2	Col 3	Col 4	Col 5
		December Prior Year Plant Balance	Accrual Rate	December C2*C3 Annual Accrual	Accrual Reference	
77	350.1	\$100,570,233	0.00%	\$0	18 Dep Rates L1	
78	350.2	\$187,326,745	1.66%	\$3,109,624	18 Dep Rates L2	
78a	351.1	\$599,922	20.41%	\$122,444	18 Dep Rates L2a	
78b	351.2	\$0	19.74%	\$0	18 Dep Rates L2b	
78c	351.2	\$0	14.44%	\$0	18 Dep Rates L2c	
78d	351.2	\$0	13.27%	\$0	18 Dep Rates L2d	
78e	351.2	\$0	6.66%	\$0	18 Dep Rates L2e	
78f	351.3	\$119,009,984	8.93%	\$10,627,592	18 Dep Rates L2f	
79	352	\$997,121,242	2.57%	\$25,626,016	18 Dep Rates L3	
80	353	\$4,909,339,727	2.47%	\$121,260,691	18 Dep Rates L4	
81	354	\$2,589,498,529	2.44%	\$63,183,764	18 Dep Rates L5	
82	355	\$662,727,599	3.67%	\$23,955,103	18 Dep Rates L6	
83	356	\$1,745,095,034	3.05%	\$53,225,399	18 Dep Rates L7	
84	357	\$215,309,410	1.65%	\$3,552,605	18 Dep Rates L8	
85	358	\$58,752,899	3.87%	\$2,273,737	18 Dep Rates L9	
86	359	\$252,924,342	1.56%	\$3,945,620	18 Dep Rates L10	
87						
88		Sum of Depreciation Expense		\$310,882,594	Sum of C4 Lines 77 to 86	
89		Sum of Dec Prior Year Plant		\$11,828,275,665	Sum of C2 Lines 77 to 86	
90						
91		Composite Depreciation Rate	2.63%		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: 2025

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year: Source: 6-PlantInService, Lines 1-13 and 14a-14m.

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
1	Dec 2024	\$92,848,063	\$186,476,377	\$978,263,466	\$4,713,129,523	\$2,528,354,263	\$655,191,735	\$1,646,992,123	\$215,307,572	\$58,752,899	\$232,315,317
2	Jan 2025	\$92,848,714	\$186,960,763	\$979,770,761	\$4,720,839,306	\$2,528,468,514	\$537,787,742	\$1,645,428,621	\$215,307,709	\$58,752,899	\$232,325,753
3	Feb 2025	\$99,919,006	\$187,053,085	\$980,518,554	\$4,723,736,588	\$2,528,432,127	\$402,052,786	\$1,647,302,838	\$215,307,847	\$58,752,899	\$232,329,224
4	Mar 2025	\$99,927,290	\$187,070,730	\$983,133,652	\$4,747,601,273	\$2,530,972,555	\$456,403,109	\$1,648,231,339	\$215,307,985	\$58,752,899	\$232,335,467
5	Apr 2025	\$99,927,251	\$187,074,998	\$988,677,926	\$4,771,368,456	\$2,561,190,115	\$685,306,603	\$1,723,495,444	\$215,308,122	\$58,752,899	\$232,437,725
6	May 2025	\$99,927,251	\$187,208,697	\$990,513,794	\$4,781,408,448	\$2,559,935,933	\$943,999,766	\$1,728,241,155	\$215,308,361	\$58,752,899	\$233,116,295
7	Jun 2025	\$99,929,583	\$187,216,405	\$991,358,736	\$4,884,828,941	\$2,560,213,367	\$922,763,722	\$1,668,869,243	\$215,308,500	\$58,752,899	\$249,178,516
8	Jul 2025	\$100,570,710	\$187,264,836	\$992,268,584	\$4,885,906,708	\$2,579,113,407	\$812,688,930	\$1,700,721,203	\$215,308,640	\$58,752,899	\$250,224,626
9	Aug 2025	\$100,570,702	\$187,272,565	\$994,227,729	\$4,891,833,851	\$2,577,176,190	\$975,021,111	\$1,699,707,739	\$215,308,779	\$58,752,899	\$250,429,953
10	Sep 2025	\$100,570,924	\$187,281,484	\$995,087,473	\$4,894,453,767	\$2,578,277,637	\$833,659,803	\$1,710,103,930	\$215,308,921	\$58,752,899	\$250,971,207
11	Oct 2025	\$100,570,912	\$187,288,565	\$996,073,050	\$4,897,133,774	\$2,584,732,668	\$676,404,465	\$1,710,408,570	\$215,309,057	\$58,752,899	\$251,270,163
12	Nov 2025	\$100,570,086	\$187,296,186	\$995,533,704	\$4,898,057,410	\$2,584,741,850	\$670,978,951	\$1,709,948,476	\$215,309,259	\$58,752,899	\$252,572,087
13	Dec 2025	\$100,570,233	\$187,326,745	\$997,121,242	\$4,909,339,727	\$2,589,498,529	\$652,727,599	\$1,745,095,034	\$215,309,410	\$58,752,899	\$252,924,342
14											

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Source
Line	Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3	Total All	Source
14a	Dec 2024	\$14,178,381	\$0	\$0	\$0	\$0	\$132,486,138	\$11,454,295,856	Schedule 6, Plant in Service Lines 14a - 14m
14b	Jan 2025	\$13,636,763	\$0	\$0	\$0	\$0	\$127,238,234	\$11,339,365,779	
14c	Feb 2025	\$15,288,638	\$0	\$0	\$0	\$0	\$127,362,463	\$11,218,056,054	"Total All" in Column 8 is total Transmission Plant - ISO for each month
14d	Mar 2025	\$13,877,347	\$0	\$0	\$0	\$0	\$129,483,010	\$11,303,096,656	= sum of the monthly amounts for each account from Lines 1 to 14m for each month
14e	Apr 2025	\$13,888,068	\$0	\$0	\$0	\$0	\$128,957,763	\$11,666,385,371	
14f	May 2025	\$13,897,013	\$0	\$0	\$0	\$0	\$129,000,577	\$11,941,310,189	
14g	Jun 2025	\$13,897,013	\$0	\$0	\$0	\$0	\$128,523,785	\$11,980,840,710	
14h	Jul 2025	\$14,031,099	\$0	\$0	\$0	\$0	\$128,766,954	\$11,925,618,596	
14i	Aug 2025	\$14,031,452	\$0	\$0	\$0	\$0	\$126,753,788	\$12,091,086,758	
14j	Sep 2025	\$14,040,446	\$0	\$0	\$0	\$0	\$125,686,528	\$11,964,195,020	
14k	Oct 2025	\$1,661,342	\$0	\$0	\$0	\$0	\$124,891,263	\$11,804,496,729	
14l	Nov 2025	\$626,001	\$0	\$0	\$0	\$0	\$124,459,480	\$11,798,846,389	
14m	Dec 2025	\$599,922	\$0	\$0	\$0	\$0	\$119,009,984	\$11,828,275,665	

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

	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
16a	Dec 2024	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16b	Jan 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16c	Feb 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16d	Mar 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16e	Apr 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16f	May 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16g	Jun 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16h	Jul 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16i	Aug 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16j	Sep 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16k	Oct 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16l	Nov 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
16m	Dec 2025	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%

	Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3
17n	Dec 2024	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17p	Jan 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17q	Feb 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17r	Mar 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17s	Apr 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17t	May 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17u	Jun 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17v	Jul 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17w	Aug 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17x	Sep 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17y	Oct 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17z	Nov 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%
17aa	Dec 2025	20.41%	19.74%	14.44%	13.27%	6.66%	8.93%

18
19 Monthly Depreciation Expense for Transmission Plant - ISO by FERC Account: See Note 1 and Instruction 1
20
21 FERC
22 Account:

23 Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
24 Jan 2025	\$0	\$257,959	\$2,095,114	\$9,701,192	\$5,140,987	\$2,003,795	\$4,186,105	\$296,048	\$189,478	\$302,010
25 Feb 2025	\$0	\$258,629	\$2,098,342	\$9,717,061	\$5,141,219	\$1,644,734	\$4,182,131	\$296,048	\$189,478	\$302,023
26 Mar 2025	\$0	\$258,757	\$2,099,944	\$9,723,024	\$5,141,145	\$1,229,611	\$4,186,895	\$296,048	\$189,478	\$302,028
27 Apr 2025	\$0	\$258,781	\$2,105,545	\$9,772,146	\$5,146,311	\$1,395,833	\$4,189,255	\$296,048	\$189,478	\$302,036
28 May 2025	\$0	\$258,787	\$2,117,419	\$9,821,067	\$5,207,753	\$2,095,896	\$4,380,551	\$296,049	\$189,478	\$302,169
29 Jun 2025	\$0	\$258,972	\$2,121,350	\$9,841,732	\$5,205,203	\$2,887,066	\$4,392,613	\$296,049	\$189,478	\$303,051
30 Jul 2025	\$0	\$258,983	\$2,123,160	\$10,054,606	\$5,205,767	\$2,822,119	\$4,241,709	\$296,049	\$189,478	\$323,932
31 Aug 2025	\$0	\$259,050	\$2,125,109	\$10,056,825	\$5,244,197	\$2,485,474	\$4,322,666	\$296,049	\$189,478	\$325,292
32 Sep 2025	\$0	\$259,060	\$2,129,304	\$10,069,025	\$5,240,258	\$2,981,940	\$4,320,091	\$296,050	\$189,478	\$325,559
33 Oct 2025	\$0	\$259,073	\$2,131,146	\$10,074,417	\$5,242,498	\$2,549,610	\$4,346,514	\$296,050	\$189,478	\$326,263
34 Nov 2025	\$0	\$259,083	\$2,133,256	\$10,079,934	\$5,255,623	\$2,068,670	\$4,347,288	\$296,050	\$189,478	\$326,651
35 Dec 2025	\$0	\$259,093	\$2,132,101	\$10,081,835	\$5,255,642	\$2,052,077	\$4,346,119	\$296,050	\$189,478	\$328,344
36 Totals:	\$0	\$3,106,226	\$25,411,790	\$118,992,863	\$62,426,604	\$26,216,825	\$51,441,937	\$3,552,589	\$2,273,737	\$3,769,358

37
38
38a FERC
38b Account:

38c Mo/YR	351.1	351.2 5-YR	351.2 7-YR	351.2 10-YR	351.2 15-YR	351.3	Month Total	Note
38d Jan 2025	\$241,151	\$0	\$0	\$0	\$0	\$0	\$24,413,838	Month Total = sum of all accounts
38e Feb 2025	\$231,939	\$0	\$0	\$0	\$0	\$946,865	\$25,008,470	Lines 24-35 and 38d-38o
38f Mar 2025	\$260,034	\$0	\$0	\$0	\$0	\$947,789	\$24,634,754	
38g Apr 2025	\$236,031	\$0	\$0	\$0	\$0	\$963,569	\$24,855,033	
38h May 2025	\$236,213	\$0	\$0	\$0	\$0	\$959,661	\$25,865,042	
38i Jun 2025	\$236,365	\$0	\$0	\$0	\$0	\$959,979	\$26,691,859	
38j Jul 2025	\$236,365	\$0	\$0	\$0	\$0	\$956,431	\$26,708,600	
38k Aug 2025	\$238,646	\$0	\$0	\$0	\$0	\$958,241	\$26,501,026	
38l Sep 2025	\$238,652	\$0	\$0	\$0	\$0	\$943,259	\$26,992,675	
38m Oct 2025	\$238,805	\$0	\$0	\$0	\$0	\$935,317	\$26,589,170	
38n Nov 2025	\$28,257	\$0	\$0	\$0	\$0	\$929,399	\$25,913,690	
38o Dec 2025	\$10,647	\$0	\$0	\$0	\$0	\$926,186	\$25,877,573	
38p Totals:	\$2,433,103	\$0	\$0	\$0	\$0	\$10,426,697		

38q Total Annual Depreciation Expense for Transmission Plant - ISO: \$310,051,729
(equals sum of monthly amounts)

38s
39 2) Calculation of Depreciation Expense for Distribution Plant - ISO

41	360	361	362	Source
42 Distribution Plant - ISO BOY	\$0	\$0	\$0	6-PlantInService Line 15.
43 Distribution Plant - ISO EOY	\$0	\$0	\$0	6-PlantInService Line 16.
44 Average BOY/EOY :	\$0	\$0	\$0	

45
46 Depreciation Rates (Percent per year) See "18-DepRates".

47	360	361	362
48	1.67%	2.62%	2.23%

49
50 Depreciation Expense for Distribution Plant - ISO See Note 2 and Instruction 2

51	360	361	362	Total	Note
52	\$0	\$0	\$0	\$0	Total is sum of Depreciation Expense for accounts 360, 361, and 362

55
56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

57 Total General Plant Depreciation Expense	737,482,527	FF1 336.10f
58 Total Intangible Plant Depreciation Expense	7,612,023	FF1 336.1f
59 Sum of Total General and Total Intangible Depreciation Expense	\$745,094,550	Line 58 + Line 59
60 Transmission Wages and Salaries Allocation Factor	6.4532%	27-Allocators, Line 9
61 General and Intangible Depreciation Expense	\$48,082,265	Line 60 * Line 61

62
63
64 4) Depreciation Expense

65	Amount	Source
66 Depreciation Expense is the sum of:		
67 1) Depreciation Expense for Transmission Plant - ISO	\$310,051,729	Line 38q
68 2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53
69 3) General and Intangible Depreciation Expense	\$48,082,265	Line 62
70 Depreciation Expense:	\$358,133,994	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-17aa 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 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	Less	Removal	
Line	FERC Account	Description	Salvage	Cost	Total	
1	350.1	Fee Land	0.00%	0.00%	0.00%	
2	350.2	Easements	1.66%	0.00%	1.66%	
2a	351.1	Computer Hardware	20.41%	0.00%	20.41%	
2b	351.2	Computer Software 5yr	19.74%	0.00%	19.74%	
2c	351.2	Computer Software 7yr	14.44%	0.00%	14.44%	
2d	351.2	Computer Software 10yr	13.27%	0.00%	13.27%	
2e	351.2	Computer Software 15yr	6.66%	0.00%	6.66%	
2f	351.3	Communication Equipment	8.93%	0.00%	8.93%	
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	Less	Removal	
Line	FERC Account	Description	Salvage	Cost	Total	
12	360	Land and Land Rights	1.67%	0.00%	1.67%	
13	361	Structures and Improvements	1.81%	0.81%	2.62%	
14	362	Station Equipment	1.56%	0.67%	2.23%	
3) General Plant			Plant	Less	Removal	
Line	FERC Account	Description	Salvage	Cost	Total	
15	389	Land and Land Rights	1.67%	0.00%	1.67%	
16	390	Structures and Improvements	2.00%	0.27%	2.27%	
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	20.41%	0.00%	20.41%	
21	391.3	Mainframe Computers	20.41%	0.00%	20.41%	
22	391.7	PC Software	20.41%	0.00%	20.41%	
23	391.4	DDSMS - CPU & Processing	15.05%	0.00%	15.05%	
24	391.4	DDSMS - Controllers, Receivers, Comm.	15.05%	0.00%	15.05%	
25	391.4	DDSMS - Telemetering & System	15.05%	0.00%	15.05%	
26	391.4	DDSMS - Miscellaneous	15.05%	0.00%	15.05%	
27	391.4	DDSMS - Five Year	15.05%	0.00%	15.05%	
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%	
37a	397.1	Computer Hardware	20.41%	0.00%	20.41%	
37b	397.2	Computer Software 5yr	19.74%	0.00%	19.74%	
37c	397.2	Computer Software 7yr	14.44%	0.00%	14.44%	
37d	397.2	Computer Software 10yr	13.27%	0.00%	13.27%	
37e	397.2	Computer Software 15yr	6.66%	0.00%	6.66%	
37f	397.3	Communication Equipment	8.93%	0.00%	8.93%	
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	Less	Removal	
Line	FERC Account	Description	Salvage	Cost	Total	
42	302	Hydro Relicensing	1.77%	0.00%	1.77%	
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	19.74%	0.00%	19.74%	
46	303	Cap Soft 7yr	14.44%	0.00%	14.44%	
47	303	Cap Soft 10yr	13.27%	0.00%	13.27%	
48	303	Cap Soft 15yr	6.66%	0.00%	6.66%	

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

2) Transmission Depreciation rates (Line 1-10) are as approved in Docket No.:

ER19-1553 and ER26-1526

3) Non-Transmission Depreciation Rates (Lines 12-48) are as approved in Docket No.:

ER26-1526

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	\$4,459,536	\$1,501,573	\$2,957,963		\$0				\$22,316	\$4,481,852	\$1,501,573	\$2,980,279
2	560 - Sylmar/Palo Verde	\$355,740	\$0	\$355,740		\$0				\$0	\$355,740	\$0	\$355,740
3	561 Load Dispatch - Allocated	\$13,400,818	\$11,294,032	\$2,106,786		\$0				\$42,674	\$13,443,492	\$11,294,032	\$2,148,461
4	561.400 Scheduling, System Control and Dispatch Services	\$29,503,136	\$0	\$29,503,136	A	-\$29,503,136	\$0	(\$29,503,136)		\$0	\$0	\$0	\$0
5	561.500 Reliability Planning and Standards Development	\$10,529,650	\$4,241,567	\$6,288,083		\$0				\$52,441	\$10,582,092	\$4,241,567	\$6,340,524
6	562 - Station Expenses - Allocated	\$22,439,950	\$17,565,446	\$4,874,504		\$0				\$0	\$22,439,950	\$17,565,446	\$4,874,504
7	562 - MOGS Station Expense	\$0	\$0	\$0	B	\$0	\$0	\$0		\$0	\$0	\$0	\$0
8	562 - Sylmar/Palo Verde	\$1,088,368	\$0	\$1,088,368		\$0				\$0	\$1,088,368	\$0	\$1,088,368
9	563 - Overhead Line Expenses - Allocated	\$32,917,955	\$13,050,190	\$19,867,766		\$0				\$360,212	\$33,278,167	\$13,050,190	\$20,227,978
10	564 - Underground Line Expenses - Allocated	\$3,345,413	\$2,798,720	\$546,694		\$0				\$0	\$3,345,413	\$2,798,720	\$546,694
11	565 - Transmission of Electricity by Others	\$0	\$0	\$0		\$0				\$0	\$0	\$0	\$0
12	565 - Wheeling Costs	\$23,512,320	\$0	\$23,512,320	C	-\$23,512,320	\$0	(\$23,512,320)		\$0	\$0	\$0	\$0
13	565 - WAPA Transmission for Remote Service	\$340,491	\$0	\$340,491		\$0				\$0	\$340,491	\$0	\$340,491
14	566 - Miscellaneous Transmission Expenses - Allocated	\$40,427,656	\$25,699,790	\$14,727,865	F	-\$76,794	(\$129,589)	\$52,794		\$161,175	\$40,512,037	\$25,570,202	\$14,941,835
15	566 - ISO/RSBA/TSP Balancing Accounts	\$158,394,845	\$490,458	\$157,904,388	D	-\$158,394,845	(\$490,458)	(\$157,904,388)		\$0	\$0	\$0	\$0
16	566 - Sylmar/Palo Verde/Other General Functions	\$4,216,411	\$113,192	\$4,103,219		\$0				\$0	\$4,216,411	\$113,192	\$4,103,219
17	567 - Line Rents - Allocated	\$20,134,561	\$45,208	\$20,089,353		\$0				\$1,469,067	\$21,603,628	\$45,208	\$21,558,420
18	567 - Eldorado	\$42,821	\$0	\$42,821		\$0				\$0	\$42,821	\$0	\$42,821
19	567 - Sylmar/Palo Verde	\$438,003	\$0	\$438,003		\$0				\$0	\$438,003	\$0	\$438,003
20	568 - Maintenance Supervision and Engineering - Allocated	\$1,028,665	\$878,759	\$149,906		\$0				\$4,273	\$1,032,938	\$878,759	\$154,179
21	568 - Sylmar/Palo Verde	\$242,783	\$0	\$242,783		\$0				\$0	\$242,783	\$0	\$242,783
22	569 - Maintenance of Structures - Allocated	\$7,536,243	\$1,938,546	\$5,597,697	E	-\$138,375	\$0	(\$138,375)		\$0	\$7,397,868	\$1,938,546	\$5,459,322
23	569 - Sylmar/Palo Verde	\$545,793	\$0	\$545,793		\$0				\$0	\$545,793	\$0	\$545,793
24	570 - Maintenance of Station Equipment - Allocated	\$9,746,721	\$5,993,536	\$3,753,185		\$0				\$0	\$9,746,721	\$5,993,536	\$3,753,185
25	570 - Sylmar/Palo Verde	\$1,718,005	\$0	\$1,718,005		\$0				\$0	\$1,718,005	\$0	\$1,718,005
26	571 - Maintenance of Overhead Lines - Allocated	\$75,146,499	\$14,962,128	\$60,184,372	F	\$0		\$0		\$501,959	\$75,648,458	\$14,962,128	\$60,686,331
27	571 - Sylmar/Palo Verde	\$410,879	\$0	\$410,879		\$0				\$0	\$410,879	\$0	\$410,879
28	572 - Maintenance of Underground Lines - Allocated	\$877,135	\$375,225	\$501,910		\$0				\$0	\$877,135	\$375,225	\$501,910
29	572 - Sylmar/Palo Verde	\$6,934	\$0	\$6,934		\$0				\$0	\$6,934	\$0	\$6,934
30	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$70,858,727	\$5,349,539	\$65,509,188		\$0				\$14,622	\$70,873,349	\$5,349,539	\$65,523,810
31	---	---	---	---		\$0	---	---		\$0	\$0	\$0	\$0
32	Transmission NOIC (Note 3)	-	-	-		-\$1,035,711	(\$1,035,711)	\$0		\$0	-\$1,035,711	-\$1,035,711	\$0
33	Total Transmission O&M	\$533,666,059	\$106,297,907	\$427,368,152		-\$212,661,181	-\$1,655,757	-\$211,005,424	\$2,628,739	\$323,633,617	\$104,642,149	\$218,991,467	

Line	Account/Work Activity Rev	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
		Total Recorded O&M Expenses				Adjustments			Adjusted Recorded O&M Expenses			
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor		Total	Labor	Non-Labor
Distribution Accounts												
35	582 - Station Expenses	31,251,731	\$23,045,109	\$8,206,622		-				31,251,731	23,045,109	8,206,622
36	590 - Maintenance Supervision and Engineering	1,091,542	\$891,049	\$200,493		-				1,091,542	891,049	200,493
37	591 - Maintenance of Structures	70,656	\$36,578	\$34,078		-				70,656	36,578	34,078
38	592 - Maintenance of Station Equipment	7,703,977	\$4,376,063	\$3,327,914		-				7,703,977	4,376,063	3,327,914
39	Accounts with no ISO Distribution Costs	1,077,318,388	\$288,179,383	\$789,139,005	F	(130,025,576)	(\$224,031)	(\$129,801,545)		947,292,812	287,955,352	659,337,460
40	Distribution NOIC (Note 3)	-	-	-		(3,084,085)	(3,084,085)	-		(3,084,085)	(3,084,085)	-
41	Total Distribution O&M	1,117,436,294	316,528,182	800,908,112		(133,109,661)	(3,308,116)	(129,801,545)	984,326,633	313,220,066	671,106,567	
42												
43	Total Transmission and Distribution O&M	1,651,102,353	422,826,089	1,228,276,264		(345,770,843)	(4,963,874)	(340,806,969)	1,307,960,250	417,862,216	890,098,034	
44												
45	Total Transmission O&M Expenses in FERC Form 1:	\$533,666,058	FF1 321.112b	Must equal Line 33, Column 2.								
46	Total Distribution O&M Expenses in FERC Form 1:	\$1,117,436,294	FF1 322.156b	Must equal Line 41, Column 2.								
47	Total TDBU NOIC	-\$4,119,796	20-AandG, Note 2, f									

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

Line	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	
Transmission Accounts										
48	560 - Operations Supervision and Engineering - Allocated	4,481,852	1,501,573	2,980,279	39.8%	1,783,074	597,390	1,185,684	27-Allocators Line 42	
49	560 - Sylmar/Palo Verde	355,740	-	355,740	100.0%	355,740	-	355,740	100%	
50	561 Load Dispatch - Allocated	13,443,492	11,294,032	2,149,461	39.8%	5,348,402	4,493,254	855,148	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	10,582,092	4,241,567	6,340,524	100.0%	10,582,092	4,241,567	6,340,524	100%	
53	562 - Station Expenses - Allocated	22,439,950	17,565,446	4,874,504	39.8%	8,927,581	6,988,293	1,939,288	27-Allocators Line 42	
54	562 - MOGS Station Expense	-	-	-	0.0%	-	-	-	0%	
55	562 - Sylmar/Palo Verde	1,088,368	-	1,088,368	100.0%	1,088,368	-	1,088,368	100%	
56	563 - Overhead Line Expenses - Allocated	33,278,167	13,050,190	20,227,978	46.6%	15,512,124	6,083,152	9,428,972	27-Allocators Line 30	
57	564 - Underground Line Expenses - Allocated	3,345,413	2,798,720	546,694	1.9%	64,608	54,050	10,558	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	340,491	-	340,491	0.0%	-	-	-	0%	
61	566 - Miscellaneous Transmission Expenses - Allocated	40,512,037	25,570,202	14,941,835	39.8%	16,117,438	10,172,931	5,944,507	27-Allocators Line 42	
62	566 - ISO/RSBA/TSP Balancing Accounts	0	0	0	0.0%	-	-	-	0%	
63	566 - Sylmar/Palo Verde/Other General Functions	4,216,411	113,192	4,103,219	100.0%	4,216,411	113,192	4,103,219	100%	
64	567 - Line Rents - Allocated	21,603,628	45,208	21,558,420	46.6%	10,070,211	21,073	10,049,138	27-Allocators Line 30	
65	567 - Eldorado	42,821	-	42,821	100.0%	42,821	-	42,821	100%	
66	567 - Sylmar/Palo Verde	438,003	-	438,003	100.0%	438,003	-	438,003	100%	
67	568 - Maintenance Supervision and Engineering - Allocated	1,032,938	878,759	154,179	39.8%	410,947	349,608	61,339	27-Allocators Line 42	
68	568 - Sylmar/Palo Verde	242,783	-	242,783	100.0%	242,783	-	242,783	100%	
69	569 - Maintenance of Structures - Allocated	7,397,868	1,938,546	5,459,322	39.8%	2,943,192	771,237	2,171,954	27-Allocators Line 42	
70	569 - Sylmar/Palo Verde	545,793	-	545,793	100.0%	545,793	-	545,793	100%	
71	570 - Maintenance of Station Equipment - Allocated	9,746,721	5,993,536	3,753,185	39.8%	3,877,666	2,384,487	1,493,179	27-Allocators Line 42	
72	570 - Sylmar/Palo Verde	1,718,005	-	1,718,005	100.0%	1,718,005	-	1,718,005	100%	
73	571 - Maintenance of Overhead Lines - Allocated	75,648,458	14,962,128	60,686,331	46.6%	35,262,407	6,974,374	28,288,033	27-Allocators Line 30	
74	571 - Sylmar/Palo Verde	410,879	-	410,879	100.0%	410,879	-	410,879	100%	
75	572 - Maintenance of Underground Lines - Allocated	877,135	375,225	501,910	1.9%	16,940	7,247	9,693	27-Allocators Line 36	
76	572 - Sylmar/Palo Verde	6,934	-	6,934	100.0%	6,934	-	6,934	100%	
77	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	70,873,349	5,349,539	65,523,810	39.8%	28,196,480	2,128,278	26,068,202	27-Allocators Line 42	
78	...	-	-	-	-	-	-	-	-	
79	Transmission NOIC (Note 4)	(1,035,711)	(1,035,711)	-	-	(444,755)	(444,755)	-	-	
80	Total Transmission - ISO O&M	323,633,617	104,642,149	218,991,467		147,734,144	44,935,379	102,798,765		

Line	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	31,251,731	23,045,109	8,206,622	0.0%	-	-	-	27-Allocators Line 48	
83	590 - Maintenance Supervision and Engineering	1,091,542	891,049	200,493	0.0%	-	-	-	27-Allocators Line 48	
84	591 - Maintenance of Structures	70,656	36,578	34,078	0.0%	-	-	-	27-Allocators Line 48	
85	592 - Maintenance of Station Equipment	7,703,977	4,376,063	3,327,914	0.0%	-	-	-	27-Allocators Line 48	
86	Accounts with no ISO Distribution Costs	947,292,812	287,955,352	659,337,460	0.0%	-	-	-	0%	
87	Distribution NOIC (Note 4)	(3,084,085)	-	-	0.0%	-	-	-	0%	
88	Total Distribution - ISO O&M	984,326,633	313,220,066	671,106,567		-	-	-		
90	Total ISO O&M Expenses (in Column 6)	1,307,960,250	417,862,216	890,098,034		147,734,144	44,935,379	102,798,765		
92	Line 80 + Line 88									

- Notes:
- 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.
 - Reasons for excluded amounts:
 - Exclude entire amount, all attributable to CAISO costs recovered in Energy Resource Recovery Account.
 - Exclude amount related to MOGS Station Expense.
 - Exclude amount attributable to CAISO costs recovered in Energy Resource Recovery Account.
 - 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.
 - Exclude amount of costs transferred to account from A&G pursuant to Order 668 and Order 898.
 - 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:	25.1399%	Line 33, Col 3 / Line 43, Col 3
Distribution NOIC Percentage:	74.8601%	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: 42.94%

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

Workpaper: WP Schedule 20 A&G

Line	Acct.	Description	Col 1	Col 2	Col 3	Col 3a	Col 4	Notes
			FERC Form 1 Amount	Data Source	See Note 1 Total Amount Excluded	See Note 5 Other Formula Revenue	= (C1 - C3) + C3a A&G Expense	
1	920	A&G Salaries	\$576,531,509	FF1 323.181b	\$240,376,416	\$202,466	\$336,357,559	
2	921	Office Supplies and Expenses	\$314,352,408	FF1 323.182b	-\$241,959	\$170,376	\$314,764,743	
3	922	A&G Expenses Transferred	-\$321,369,878	FF1 323.183b	-\$109,710,793	-\$102,134	-\$211,761,219	Credit
4	923	Outside Services Employed	\$25,894,318	FF1 323.184b	\$2,419	\$24,378	\$25,916,277	
5	924	Property Insurance	\$14,258,136	FF1 323.185b	-\$2,228,989	\$0	\$16,487,125	
6	925	Injuries and Damages	-\$65,268,777	FF1 323.186b	-\$670,652,509	\$636,216	\$606,019,948	
7	926	Employee Pensions and Benefits	\$91,688,331	FF1 323.187b	-\$3,127,319	\$31,688	\$94,847,338	
8	927	Franchise Requirements	\$159,711,474	FF1 323.188b	\$159,711,474	\$94,761	\$0	= (C1 - C3), See also Note 5
9	928	Regulatory Commission Expenses	\$16,567,293	FF1 323.189b	\$13,314,053	\$2,992	\$3,256,232	
10	929	Duplicate Charges	\$0	FF1 323.190b	\$0	\$0	\$0	
11	930.1	General Advertising Expense	\$11,586,993	FF1 323.191b	\$0	\$8,195	\$11,595,188	
12	930.2	Miscellaneous General Expense	\$45,601,577	FF1 323.192b	\$31,346,790	\$10,945	\$14,265,732	
13	931	Rents	\$9,725,770	FF1 323.193b	\$0	\$5,413	\$9,731,183	
14a	935	Maintenance of General Plant	\$27,184,971	FF1 323.196b	\$264,284	\$16,736	\$26,937,423	
14b	935.1	Maintenance of Computer Hardware	\$5,045,106	FF1 323.196.1b	\$0	\$0	\$5,045,106	
14c	935.2	Maintenance of Computer Software	\$3,643,616	FF1 323.196.2b	\$0	\$0	\$3,643,616	
14d	935.3	Maintenance of Communication Equipment	\$3,136,157	FF1 323.196.3b	\$0	\$0	\$3,136,157	
15			\$918,289,004		Total A&G Expenses:		\$1,260,242,409	

	Amount	Source
16	\$1,260,242,409	Line 15
17	Less Account 924: \$16,487,125	Line 5
18	Amount to apply the Transmission W&S AF: \$1,243,755,284	Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor: 6.4532%	27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G: \$80,261,721	Line 18 * Line 19
21	Transmission Plant Allocation Factor: 16.9200%	27-Allocators, Line 22
22	Property Insurance portion of A&G: \$2,789,617	Line 5 Col 4 * Line 21
23	Administrative and General Expenses: \$83,051,338	Line 20 + Line 22

Note 1: Itemization of exclusions

Workpaper: WP Schedule 20 A&G

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	\$240,376,416	\$39,901,183		\$200,475,233		See Instructions 2b, 3, and Note 2
25	921	-\$241,959	-\$241,959		\$0		
26	922	-\$109,710,793	-\$5,890,217		-\$103,820,576		
27	923	\$2,419	\$2,419		\$0		
28	924	-\$2,228,989	-\$2,228,989		\$0		
29	925	-\$670,652,509	-\$670,652,509		\$0		See Instruction 6
30	926	-\$3,127,319	\$8,272,681		\$0	-\$11,400,000	See Note 3
31	927	\$159,711,474	\$0	\$159,711,474	\$0	\$0	See Note 4
32	928	\$13,314,053	\$13,314,053				
33	929	\$0	\$0				
34	930.1	\$0	\$0				
35	930.2	\$31,346,790	\$31,346,790				
36	931	\$0	\$0				
37	935	\$264,284	\$264,284				
38	935.1	\$0	\$0				
39	935.2	\$0	\$0				
40	935.3	\$0	\$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.

	<u>Amount</u>	<u>Source</u>
a	Accrued NOIC Amount: \$196,258,177	SCE Records
b	Actual A&G NOIC payout: -\$4,217,056	Note 2, d
c	Adjustment: \$200,475,233	
Actual non-capitalized NOIC Payouts:		
<u>Department</u>	<u>Amount</u>	<u>Source</u>
d A&G	-\$4,217,056	SCE Records and Workpapers
e Other	-\$1,398,373	SCE Records and Workpapers
f Trans. And Dist. Business Unit	-\$4,119,796	SCE Records and Workpapers
g Total:	-\$9,735,225	Sum of d to f

Note 3: PBOPs Exclusion Calculation

	<u>Amount</u>	<u>Note:</u>
a Current Authorized PBOPs Expense Amount:	-\$11,400,000	See instruction #4
b Prior Year Authorized PBOPs Expense Amount:	\$0	Authorized PBOPs Expense Amount during Prior Year
c Prior Year FF1 PBOPs expense:	-\$11,400,000	SCE Records
d PBOPs Expense Exclusion:	-\$11,400,000	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 14a.
- 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 and Order 898 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. ER26-1945**
- 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	
						Traditional OOR			GRSM					Other Ratemaking	
Line	FERC ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold (10)	Incremental	Total	Notes		
1a	450	4191110	Late Payment Charge - Comm. & Ind.	5,948,747	Traditional OOR	5,948,747	0	5,948,747	0		0	0	0	1	
1b	450	4191115	Residential Late Payment	18,516,385	Traditional OOR	18,516,385	0	18,516,385	0		0	0	0	1	
2	450 Total			24,465,132		24,465,132	0	24,465,132	0	0	0	0			
3	FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)			24,465,132											
4a	451	4182110	Recover Unauthorized Use/Non-Energy	143,557	Traditional OOR	143,557	0	143,557	0		0	0	0	1	
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	267,899	Traditional OOR	267,899	0	267,899	0		0	0	0	1	
4c	451	4192110	Miscellaneous Service Revenues	0	Traditional OOR	0	0	0	0		0	0	0	1	
4d	451	4192115	Returned Check Charges	1,665,566	Traditional OOR	1,665,566	0	1,665,566	0		0	0	0	1	
4e	451	4192125	Service Reconnection Charges	0	Traditional OOR	0	0	0	0		0	0	0	1	
4f	451	4192130	Service Establishment Charge	0	Traditional OOR	0	0	0	0		0	0	0	1	
4g	451	4192140	Field Collection Charges	0	Traditional OOR	0	0	0	0		0	0	0	1	
4h	451	4192510	Quickcheck Revenue	0	GRSM	0	0	0	0	P	0	0	0	2	
4i	451	4192910	PUC Reimbursement Fee-Elect	699,662	Other Ratemaking	0	0	0	0		0	699,662	6		
4j	451	4182120	Uneconomic Line Extension	0	Traditional OOR	0	0	0	0		0	0	0	1	
4k	451	4192152	Opt Out CARE-Res-Int	2,686	Other Ratemaking	0	0	0	0		0	2,686	1		
4l	451	4192155	Opt Out CARE-Res-Mo	17,845	Other Ratemaking	0	0	0	0		0	17,845	1		
4m	451	4192158	Opt Out NonCARE-Res-Int	28,720	Other Ratemaking	0	0	0	0		0	28,720	1		
4n	451	4192160	Opt Out NonCARE-Res-Mo	96,515	Other Ratemaking	0	0	0	0		0	96,515	1		
4o	451	4192135	Conn-Charge - Residential	2,699,208	Traditional OOR	2,699,208	0	2,699,208	0		0	0	1		
4p	451	4192145	Conn-Charge - Non-Residential	1,538,849	Traditional OOR	1,538,849	0	1,538,849	0		0	0	1		
4q	451	4192150	Conn-Charge - At Pole	17,862	Traditional OOR	17,862	0	17,862	0		0	0	1		
4r	451	4184515	NEM 2.0	6,168,122	Traditional OOR	6,168,122	0	6,168,122	0		0	0	1		
4s	451	4186827	AR Service Guarantee	(1,034,670)	Traditional OOR	(1,034,670)	0	(1,034,670)	0		0	0	1		
4t	451	4184533	Rule 21 Fast Track Application Fee	1,362,800	Traditional OOR	1,362,800	0	1,362,800	0		0	0	1		
4u	451	4184531	WDAT Pre Application Fee	16,800	Traditional OOR	16,800	0	16,800	0		0	0	1		
4v	451	4184532	Rule 21 Pre Application Fee	47,850	Traditional OOR	47,850	0	47,850	0		0	0	1		
4w	451	4184534	WDAT Fast Track Application Fee	55,500	Traditional OOR	55,500	0	55,500	0		0	0	1		
4x	451	4184535	Rule 21 Supplemental Review Fee	70,000	Traditional OOR	70,000	0	70,000	0		0	0	1		
4y	451	4184520	Short Circuit Dvlt - Arc Flash	130,000	GRSM	0	0	130,000	A	28,541	101,459	0	2		
4z	451	4184521	Electrical Capacity Assessment	818,000	GRSM	0	0	818,000	A	70,617	747,383	0	2		
4aa	451	4192161	Wiretech- NON-AMI	0	Other Ratemaking	0	0	0	0		0	0	1		
4bb	451	4192165	RES-BCT Set-up Fee	500	Other Ratemaking	0	0	0	0		0	500	1		
4cc	451	4192166	CSCOD - NEMA SetUp-CS	323,349	Traditional OOR	323,349	0	323,349	0		0	0	1		
4cd	451	4184517	Engineering and Technical Services - Permit Tech Adv Fee	7,500	Traditional OOR	7,500	0	7,500	0		0	0	1		
4ce	451	4192164	NEMABACMA - NEM AGG Set-up Auto	0	Other Ratemaking	0	0	0	0		0	0	2		
4ff	451	4184519	Resource Interconnection Procedures App Fee	(20,000)	Traditional OOR	(20,000)	0	(20,000)	0		0	0	6		
5	451 Total			15,124,121		13,350,193	0	13,350,193	948,000	99,158	848,842	845,928			
6	FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)			15,124,121											
7a	453	4183120	APS Palo Verde Water Sales	777,301	GRSM	0	0	0	777,301	P	74,113	703,188	0	2	
7b	453	4183110	Sales of Water & Water Power - San Joaquin	0	Traditional OOR	0	0	0	0		0	0	0	1	
7c	453	4183115	Sales of Water & Water Power - Headwater	0	Traditional OOR	0	0	0	0		0	0	0	1	
8	453 Total			777,301		0	0	0	777,301		74,113	703,188	0		
9	FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)			777,301											
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	801,144	Traditional OOR	801,144	0	801,144	0		0	0	0	4	
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos	7,673,125	Traditional OOR	7,673,125	0	7,673,125	0		0	0	0	4	
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	2,725,500	Traditional OOR	2,725,500	0	2,725,500	0		0	0	0	4	
10d	454	4184120	Joint Pole - Aux - Unauth Penalty	680,500	Traditional OOR	680,500	0	680,500	0		0	0	0	4	
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	210,232	GRSM	0	0	210,232	P	36,262	173,969	0	2		
10f	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	0	GRSM	0	0	0	0	P	0	0	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	5,755	GRSM	0	0	5,755	P	808	4,948	0	2		
10i	454	4184518	Def Operating Land & Facilities Rent Rev	499,159	Traditional OOR	499,159	0	499,159	0		0	0	0	1	
10j	454	4184810	Facility Cost - EIX/Nonutility	66,825	Other Ratemaking	0	4,651	0	0		0	62,174	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	992,623	Other Ratemaking	69,087	69,087	0	0		0	923,536	6,12		
10m	454	4184825	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	31,781,256	Traditional OOR	31,781,256	0	31,781,256	0		0	0	4		
10p	454	4194120	Company Financed Interconnect Facilities	5,486,086	Traditional OOR	5,486,086	0	5,486,086	0		0	0	4		
10q	454	4194130	SCE Financed Added Facility	0	Traditional OOR	0	0	0	0		0	0	4		
10r	454	4194135	Interconnect Facility Finance Charge	0	Traditional OOR	0	0	0	0		0	0	8		
10s	454	4204515	Operating Land & Facilities Rent Revenue	29,718,257	GRSM	0	0	29,718,257	P	4,549,170	25,169,087	0	4		
10t	454	4867020	Nonoperating Misc Land & Facilities Rent	(11,723)	Traditional OOR	(11,723)	0	(11,723)	0		0	0	4		
10u	454		Miscellaneous Adjustments	0	Traditional OOR	0	0	0	0		0	0	1		
10v	454	4206515	Op Misc Land/Fac Rev	1,895,657	GRSM	0	0	1,895,657	P	1,073,480	822,177	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	274,887	Traditional OOR	274,887	0	274,887	0		0	0	4		
10y	454	4184821	Rent Rev NU-NonBRRBA	74,294	Other Ratemaking	5,171	5,171	0	0		0	69,123	6,12		
10z	454	4184811	Fac Cost NU-BRRBA	893,070	Other Ratemaking	62,158	62,158	0	0		0	830,912	6,12		
10aa	454	4184515	NEM 2.0	0	Other Ratemaking	0	0	0	0		0	0	8		
10bb	454	4184126	Joint Pole - Tariffed - PA Inspect	580,799	Traditional OOR	580,799	0	580,799	0		0	0	4		
10cc	454	4184526	Joint Pole - Non-Tariff PA Inspect	0	GRSM	0	0	0	0	P	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	0	GRSM	0	0	0	0	P	0	0	4		
10ff	454	6120085	Operatng Land & Facilities Rent Expense	0	GRSM	0	0	0	0	P	0	0	4		
11	454 Total			84,547,446		60,831,799	141,066	60,890,733	31,829,901	5,659,720	26,170,181	1,885,746			
12	FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)			84,547,446											

Line	FERC ACCT	ACCT DESCRIPTION	DOLLARS	Category	Traditional OOR			GRSM			Other Ratemaking		Notes
					Total	ISO	Non-ISO	Total	A/P	Threshold (10)	Incremental	Total	
12a	456	4186114	609,891	Traditional OOR	609,891	0	609,891	0			0	0	1
12b	456	4186118		Traditional OOR	0	0	0	0			0	0	4
12c	456	4186120	241,532	Traditional OOR	241,532	0	241,532	0			0	0	4
12d	456	4186122		Traditional OOR	0	0	0	0			0	0	3
12e	456	4186126		Traditional OOR	0	0	0	0			0	0	1
12f	456	4186128		Miscellaneous Revenues	0	0	0	0			0	0	1
12g	456	4186130		Traditional OOR	0	0	0	0			0	0	3
12h	456	4186142	13,711	Traditional OOR	13,711	0	13,711	0			0	0	4
12i	456	4186150		Traditional OOR	0	0	0	0			0	0	7
12j	456	4186155	7,392	Other Ratemaking	514	514	0	0			0	6,878	6, 12
12k	456	4186162		Traditional OOR	0	0	0	0			0	0	4
12l	456	4186164		Traditional OOR	0	0	0	0			0	0	4
12m	456	4186166		Traditional OOR	0	0	0	0			0	0	4
12n	456	4186168		Traditional OOR	0	0	0	0			0	0	4
12o	456	4186170		Traditional OOR	0	0	0	0			0	0	4
12p	456	4186194	208,656	Traditional OOR	208,656	0	208,656	0			0	0	4
12q	456	4186512	2,540,498	GRSM	0	0	0	2,540,498	P	1,393,296	1,147,202	0	2
12r	456	4186514	275,920	GRSM	0	0	0	275,920	P	43,927	231,993	0	2
12s	456	4186518		GRSM	0	0	0	0	P		0	0	2
12t	456	4186524		GRSM	0	0	0	0	P		0	0	2
12u	456	4186528		GRSM	0	0	0	0	P		0	0	2
12v	456	4186530		GRSM	0	0	0	0	P		0	0	2
12w	456	4186716		GRSM	0	0	0	0	A		0	0	2
12x	456	4186718		GRSM	0	0	0	0	A		0	0	2
12y	456	4186720		GRSM	0	0	0	0	A		0	0	2
12z	456	4186722		GRSM	0	0	0	0	A		0	0	2
12aa	456	4186730		GRSM	0	0	0	0	A		0	0	2
12bb	456	4186815	179,707	Other Ratemaking	0	0	0	0			0	179,707	6
12cc	456	4186910	28,860,910	Traditional OOR	28,860,910	0	28,860,910	0			0	0	4
12cd	456	4186912	422,146,333	Other Ratemaking	0	0	0	0			0	422,146,333	6
12ce	456	4186914	(14,333,046)	Other Ratemaking	0	0	0	0			0	(14,333,046)	6
12cf	456	4186916	(422,146,333)	Other Ratemaking	0	0	0	0			0	(422,146,333)	6
12cg	456	4186918	14,333,046	Other Ratemaking	0	0	0	0			0	14,333,046	6
12ch	456	4186920	28,932,057	Other Ratemaking	0	0	0	0			0	28,932,057	6
12ci	456	4186922	(28,932,057)	Other Ratemaking	0	0	0	0			0	(28,932,057)	6
12cj	456	4188712		GRSM	0	0	0	0	A		0	0	2
12ck	456	4188714		GRSM	0	0	0	0	A		0	0	2
12cl	456	4196105	333,030	Traditional OOR	333,030	0	333,030	0			0	0	1
12cm	456	4196158	11,127,388	Traditional OOR	11,127,388	0	11,127,388	0			0	0	4
12cn	456	4196162		Traditional OOR	0	0	0	0			0	0	4
12co	456	4196166		Traditional OOR	0	0	0	0			0	0	4
12cp	456	4196172		Traditional OOR	0	0	0	0			0	0	1
12cq	456	4196174		Traditional OOR	0	0	0	0			0	0	4
12cr	456	4196176		Traditional OOR	0	0	0	0			0	0	8
12cs	456	4196178		Traditional OOR	0	0	0	0			0	0	4
12ct	456	4196184		Traditional OOR	0	0	0	0			0	0	4
12cu	456	4196188	2,883,136	Traditional OOR	2,883,136	0	2,883,136	0			0	0	6
12cv	456			Miscellaneous Adjustments	0	0	0	0			0	0	1
12cw	456	4186911	13,685,728	Other Ratemaking	0	0	0	0			0	13,685,728	6
12cx	456	4186925	635,585,209	Other Ratemaking	0	0	0	0			0	635,585,209	6
12cy	456	4186132	527,554	Traditional OOR	527,554	0	527,554	0			0	0	4
12cz	456	4186116		Traditional OOR	0	0	0	0			0	0	4
12aaa	456	4186115		Traditional OOR	0	0	0	0			0	0	4
12bab	456	4186156	98,792	Other Ratemaking	0	6,876	6,876	0			0	91,916	6, 12
12cab	456	4188720	36,709,306	Traditional OOR	36,709,306	0	36,709,306	0			0	0	4
12dad	456	4186128	1,448,400	Traditional OOR	1,448,400	1,448,400	0	0			0	0	5
12eee	456	4186732		GRSM	0	0	0	0	A		0	0	2
12fff	456	4171023	34,640,077	Other Ratemaking	0	0	0	0			0	34,640,077	6
12ggg	456	4186182	30,000	Other Ratemaking	0	0	0	0			0	30,000	6
12hhh	456	4186119		Traditional OOR	0	0	0	0			0	0	1
12iii	456	4186188		Traditional OOR	0	0	0	0			0	0	1
12jjj	456	4186115		Other Ratemaking	0	0	0	0			0	0	6
12kkk	456	4186182		Other Ratemaking	0	0	0	0			0	0	6.1
12lll	456	4186189	998,234	Other Ratemaking	0	0	0	0			0	998,234	6.1
12mmm	456	4196201	520,822	Traditional OOR	520,822	520,822	0	0			0	0	8
12nnn	456	4196202	1,850,419	Traditional OOR	1,850,419	1,850,419	0	0			0	0	8
12ooo	456	4196203	16,532,868	Traditional OOR	16,532,868	16,532,868	0	0			0	0	4
12ppp	456	4196204	2,881,452	Traditional OOR	2,881,452	2,881,452	0	0			0	0	8
12qqq	456	4192113	3,398,658	Traditional OOR	3,398,658	0	3,398,658	0			0	0	8
12rrr	456	4171023		Traditional OOR	0	0	0	0			0	0	8
12sss	456	4192114	460,157	Traditional OOR	460,157	0	460,157	0			0	0	1
12ttt	456	4186106	75,993	Traditional OOR	75,993	0	75,993	0			0	0	1
12uuu	456	4186529	422,193	GRSM	0	0	0	422,193	P		422,193	0	2
13	456	Total	797,147,632		108,691,272	6,708,484	101,982,788	3,238,611		1,437,223	1,801,388	685,217,748	
14		FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)	797,147,632										

Line	FERC ACCT	ACCT DESCRIPTION	DOLLARS	E	F			G		H		I		J		K		L		M		N
					Category	Total	ISO	Non-ISO	Total	A/P	Threshold (10)	Incremental	Total	Notes								
15a	456.1	4188112	Trans of Elec of Others - Pasadena		Traditional OOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	
15b	456.1	4188114	FTS PPU/Non-ISO	898,963	Traditional OOR	898,963	0	898,963	0	0	0	0	0	0	0	0	0	0	0	0	4	
15c	456.1	4188116	FTS Non-PPU/Non-ISO	296,028	Traditional OOR	296,028	0	296,028	0	0	0	0	0	0	0	0	0	0	0	0	4	
15d	456.1	4188812	ISO-Wheeling Revenue - Low Voltage	783,432	Other Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	783,432	6	
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	170,944,598	Other Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170,944,598	6	
15f	456.1	4188816	ISO-Congestion Revenue	0	Other Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	
15g	456.1	4198110	Transmission of Elec of Others	42,024,960	Traditional OOR	42,024,960	42,024,960	0	0	0	0	0	0	0	0	0	0	0	0	0	5	
15h	456.1	4198112	WDAT	10,869,713	Traditional OOR	10,869,713	0	10,869,713	0	0	0	0	0	0	0	0	0	0	0	0	4	
15i	456.1	4198114	Radial Line Rev-Base Cost - Reliant Coolwater	0	Traditional OOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	
15j	456.1	4198116	Radial Line Rev-Base Cost - Reliant Ormond Beach	0	Traditional OOR	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	4	
15l	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay	0	Traditional OOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	
15m	456.1	4198122	Radial Line Rev-O&M - Reliant Coolwater	0	Traditional OOR	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	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	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	4	
15q	456.1	4198910	Reliability Service Revenue - Non-PTO's	139,915	Other Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139,915	6	
15r	456.1	4198132	Radial Line Agreement-Base-Mojave Solr	0	Traditional OOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	
15s	456.1	4198134	Radial Line Agreement-O&M-Mojave Solr	148,490	Traditional OOR	148,490	0	148,490	0	0	0	0	0	0	0	0	0	0	0	0	4	
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	4,238,490	Other Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,238,490	6	
15u	456.1	4198910	RSR - Non-PTO's - RSBA	0	Other Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	
15v	456.1	4171022	Transmission Sales - ERRA	0	Other Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	
15w	456.1	4171032	Transmission Sales - PABA	10,012,680	Other Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,012,680	6	
15x	456.1	4198915	RSR - Etc - Non-PTO	0	Other Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	
15y	456.1	4198135	Radial Line Rev-O&M - Dagget SP2	116,920	Traditional OOR	116,920	0	116,920	0	0	0	0	0	0	0	0	0	0	0	0	4	
15z	456.1	4198136	Radial Line Rev-O&M - Dagget SP3	151,427	Traditional OOR	151,427	0	151,427	0	0	0	0	0	0	0	0	0	0	0	0	4	
18	456.1 Total			241,929,426		55,810,312	42,024,960	13,785,352	0		0	0	0	186,119,115								
17	FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b. (Must Equal Line 16)			241,929,426																		
19	457.1 Total			0		0	0	0	0	0	0	0	0	0	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	0	0	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	588,294	GRSM	0	0	0	588,294	P	99,939	488,355	0	0	0	0	0	0	0	0	2	
24b	417	4862110	ECS - Dark Fiber	7,681,604	GRSM	0	0	0	7,681,604	A	1,460,503	6,221,101	0	0	0	0	0	0	0	0	2	
24c	417	4862115	ECS - SCE Net Fiber	0	GRSM	0	0	0	0	A	0	0	0	0	0	0	0	0	0	0	2	
24d	417	4862120	ECS - Transmission Right of Way	67,907	GRSM	0	0	0	67,907	A	12,210	55,697	0	0	0	0	0	0	0	0	2	
24e	417	4862135	ECS - Wholesale FCC	8,572,383	GRSM	0	0	0	8,572,383	A	1,390,234	7,182,149	0	0	0	0	0	0	0	0	2	
24f	417	4864115	ECS - EU FCC Rev	0	GRSM	0	0	0	0	A	0	0	0	0	0	0	0	0	0	0	2	
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	16,724,907	GRSM	0	0	0	16,724,907	A	2,990,058	13,734,849	0	0	0	0	0	0	0	0	2	
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	8,990,003	GRSM	0	0	0	8,990,003	A	1,588,015	7,401,988	0	0	0	0	0	0	0	0	2	
24i	417	4863120	ECS - Communication Sites	353,861	GRSM	0	0	0	353,861	P	47,161	306,699	0	0	0	0	0	0	0	0	2	
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	5,123,789	GRSM	0	0	0	5,123,789	P	837,390	4,286,399	0	0	0	0	0	0	0	0	2	
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	1,736,587	GRSM	0	0	0	1,736,587	P	286,012	1,440,575	0	0	0	0	0	0	0	0	2	
24l	417	4863125	ECS - Micro Cell	1,594,420	GRSM	0	0	0	1,594,420	P	286,850	1,307,570	0	0	0	0	0	0	0	0	2	
24m	417	4864120	ECS - End User Universal Service Fund Fee	129,837	GRSM	0	0	0	129,837	A	36,718	93,119	0	0	0	0	0	0	0	0	2	
24n	417	4864116	ECS - Intrastate End User Revenue	1,157,923	GRSM	0	0	0	1,157,923	A	142,468	1,015,455	0	0	0	0	0	0	0	0	2	
24o	417	4864121	ECS - Intrastate End User Fees	15,776	GRSM	0	0	0	15,776	A	2,579	13,197	0	0	0	0	0	0	0	0	2	
24p	417	4864117	ECS - Interstate End User Tax Exempt	549,301	GRSM	0	0	0	549,301	A	98,909	450,392	0	0	0	0	0	0	0	0	2	
24q	417	4864122	ECS - EU USAC E-Rate	45,823	GRSM	0	0	0	45,823	A	14,485	31,338	0	0	0	0	0	0	0	0	2	
24r	417	4864200	ECS - DF EU Interstate	106,341	GRSM	0	0	0	106,341	A	18,165	88,176	0	0	0	0	0	0	0	0	2	
24s	417	4864201	ECS - DF EU Intrastate	0	GRSM	0	0	0	0	A	0	0	0	0	0	0	0	0	0	0	2	
24t	417	4864202	ECS - DF EU Interstate USAC E-Rate	68,598	GRSM	0	0	0	68,598	A	5,402	63,196	0	0	0	0	0	0	0	0	2	
24u	417	4864203	ECS - DF EU Interstate CTF	10,101	GRSM	0	0	0	10,101	A	999	9,102	0	0	0	0	0	0	0	0	2	
24v	417	4862105	ECS-Fin Chrg	0	GRSM	0	0	0	0	A	0	0	0	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	0	0	0	0	0	0	0	2	
24x	417	4864123	ECS - LIT EU Interstate CTF	4,525	GRSM	0	0	0	4,525	A	1,770	2,755	0	0	0	0	0	0	0	0	2	
24y	417	4864124	ECS - LIT EU Interstate USAC E-Rate	89,564	GRSM	0	0	0	89,564	A	7,548	82,015	0	0	0	0	0	0	0	0	2	
24z	417	4864125	ECS - LIT EU Interstate CTF	56,062	GRSM	0	0	0	56,062	A	894	55,169	0	0	0	0	0	0	0	0	2	
24aa	417	4864115	ECS - LIT EU Interstate End User	354,906	GRSM	0	0	0	354,906	A	62,870	292,036	0	0	0	0	0	0	0	0	2	
25	417 ECS Total			54,022,509		0	0	0	54,022,509		9,401,176	44,621,333	0	0	0	0	0	0	0	0	0	0
26	417 Other			15,583,838																		
27	FF-1 Total for Account 417 - Revenues from Nonutility Operations p117.33c (Must Equal Line 25 + 26)			69,586,347																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold (10)	Incremental	Total	Notes
						Traditional OOR			GRSM			Other Ratemaking		
Subsidiaries														
28a	418.1		ESI (Gross Revenues - Active)	0	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		Traditional OOR	0	0	0	0			0	0	13
28e	418.1		Edison Material Supply (EMS)	1,933,916	Traditional OOR	1,933,916	134,601	1,799,315	0			0	0	7,117
29	418.1 Subsidiaries Total			1,933,916		1,933,916	134,601	1,799,315	0		0	0	0	
30	418.1 Other (See Note 16)			(1,935,904)										
31	FF-1 Total for Account 418.1 -Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)			(1,988)										
O&M Services Revenue														
31a	412		O&M Services Formula Revenue (Schedule 35, Line 69)	924,530	Other Ratemaking	0	0	0	0			0	924,530	18
31b	412 O&M Services Revenue Total			924,530		0	0	0	0		0	0	924,530	
31c	412 Other			24,194,280										
31d	FF-1 Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c)			25,118,810										
32	Totals			1,220,872,013		255,082,624	49,009,110	206,073,514	90,816,321		16,671,389	74,144,932	874,993,067	

33	Ratepayers' Share of Threshold Revenue			16,671,389										
34	ISO Ratepayers' Share of Threshold Revenue			5,425,127										
35	Total Active Incremental Revenue			37,640,576										
36	Ratepayers' Share of Active Incremental Revenue			3,764,058										
37	Total Passive Incremental Revenue			36,504,356										
38	Ratepayers' Share of Passive Incremental Revenue			10,951,307										
39	Total Ratepayers' Share of Incremental Revenue			14,715,364										
40	ISO Ratepayers' Share of Incremental Revenue (%)			32.54%										
41	ISO Ratepayers' Share of Incremental Revenue			4,788,606										
42	Tot. ISO Ratepayers' Share NTP&S Gross Rev.			10,213,733										

43	Total Revenue Credits:			Amount \$59,222,843	Calculation 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 = 0.0696 Source: CPUC D. 25-09-010
 - 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 (BRBBA) 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 = 0.0696 Source: CPUC D. 25-09-010
 - 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: 2025

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	\$69,777,335	See Note 1
2	Acct 252 Other	\$277,458,326	Line 3 - Line 1
3	Total Acct 252 - Customer Advances for Construction	\$347,235,661	FF1 113.56d

2) End of Year Balances: (Note 2)

4	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$62,317,607	See Note 3
5	Acct 252 Other	\$317,449,478	Line 6 - Line 4
6	Total Acct 252 - Customer Advances for Construction	\$379,767,085	FF1 113.56c
7	Average Outstanding Network Upgrade Credits Beginning and End of Year	\$66,047,471	(Line 1 + Line 4) / 2
8	Interest On Network Upgrade Credits Recorded in FERC Acct 242	\$8,487,511	See Note 4
9	Acct 242 Other	\$781,661,946	Line 10 - Line 8
10	Total Acct 242 - Miscellaneous Current and Accrued Liabilities	\$790,149,457	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		Prior Year	
13		<u>Amount</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

	Col 1	Col 2	Col 3	
	Prior Year	Prior Year	Prior Year	
	BOY	EOY	Amortization or	Commission Order
	Other Reg	Other Reg	Regulatory	Granting Approval of
	Asset/Liability	Asset/Liability	Debit/Credit	Regulatory Liability
	<u>Description of Issue</u>			
	<u>Resulting in Other Regulatory</u>			
	<u>Asset/Liability</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:		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
<u>Line</u>	<u>Project</u>	<u>Prior Year</u> <u>EOY</u> <u>Amount</u>	<u>Prior Year</u> <u>Average</u> <u>Amount</u>	<u>Forecast</u> <u>Period</u> <u>Amount</u>	<u>Source</u>
1	Tehachapi:	\$0	\$344,535	\$0	10-CWIP, Lines 13, 14, 80
2	Devers to Colorado River:	\$0	\$0	\$0	10-CWIP, Lines 13, 14, 106
3	South of Kramer:	\$7,677,115	\$7,408,254	\$10,146,152	10-CWIP, Lines 13, 14, 132
4	West of Devers:	\$7,677,192	\$7,452,035	-\$7,677,192	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	\$0	\$0	10-CWIP, Lines 27, 28, 236
8	Mesa:	\$2,395,429	\$296,334	-\$1,706,195	10-CWIP, Lines 27, 28, 262
9	Alberhill:	\$36,562,002	\$32,847,127	\$16,376,434	10-CWIP, Lines 27, 28, 288
10	ELM Series Caps:	\$25,140,636	\$102,790,073	-\$25,140,636	10-CWIP, Lines 27, 28, 314
11	Riverside:	\$105,498,043	\$58,920,837	\$250,282,440	10-CWIP, Lines 27, 28, 340
12	Del-Amo-Mesa-Serrano	\$3,773,553	\$2,920,349	\$201,924	10-CWIP, Lines 27, 28, 366
12a	Lugo-Victor-Kramer	\$4,943,069	\$3,113,031	\$39,984,728	10-CWIP, Lines 27, 28, 392
12b		\$0	\$0	\$0	10-CWIP, Lines 27, 28, 418
13	Totals:	\$193,667,038	\$216,092,575	\$282,467,654	Sum of Lines 1 to 12

b) Return:		<u>EOY</u> <u>Amount</u>	<u>Average</u> <u>Amount</u>	<u>Source</u>
14	CWIP Amount:	\$193,667,038	\$216,092,575	Line 13
15	Cost of Capital Rate:	7.4586%	7.4586%	1-BaseTRR, Line 54
16	Cost of Capital:	\$14,444,815	\$16,117,442	Line 14 * Line 15

c) Income Taxes		<u>EOY</u> <u>Amount</u>	<u>Average</u> <u>Amount</u>	<u>Source</u>
17	CWIP Amount:	\$193,667,038	\$216,092,575	Line 13
18	Equity ROR w Preferred Stock ("ER"):	5.1565%	5.1565%	1-BaseTRR, Line 55
19	Composite Tax Rate:	27.9836%	27.9836%	1-BaseTRR, Line 59
20	Income Taxes:	\$3,880,443	\$4,329,777	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:		<u>Value</u>	<u>Source</u>
25	IREF =	\$6,596	15-IncentiveAdder, Line 3

1) Tehachapi

	<u>EOY</u> <u>Amount</u>	<u>Average</u> <u>Amount</u>	
26	Tehachapi CWIP Amount:	\$0	\$344,535
27	ROE Adder %:	1.25%	1.25%
28	ROE Adder \$:	\$0	\$2,841

2) Devers to Colorado River

	<u>EOY</u> <u>Amount</u>	<u>Average</u> <u>Amount</u>	
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

	<u>PYTRR</u> <u>Amount</u>	<u>True Up</u> <u>TRR</u> <u>Amount</u>	<u>Source</u>
34	Return:	\$14,444,815	\$16,117,442
35	Income Taxes:	\$3,880,443	\$4,329,777
36	ROE Adder Tehachapi:	\$0	\$2,841
37	ROE Adder DCR:	\$0	\$0
38	FF&U:	\$572,427	\$192,423
39	Total:	\$18,897,685	\$20,642,482

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:	\$0	\$0	\$0	\$0	\$0	Note 2
41 Devers to Colorado River:	\$0	\$0	\$0	\$0	\$0	Note 2
42 South of Kramer:	\$572,604	\$153,824	\$0	\$22,691	\$749,119	Note 2
43 West of Devers:	\$572,610	\$153,825	\$0	\$22,692	\$749,127	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:	\$178,665	\$47,996	\$0	\$7,080	\$233,742	Note 2
48 Alberhill:	\$2,727,007	\$732,581	\$0	\$108,067	\$3,567,655	Note 2
49 ELM Series Caps:	\$1,875,135	\$503,735	\$0	\$74,309	\$2,453,179	Note 2
50 Riverside:	\$7,868,658	\$2,113,830	\$0	\$311,823	\$10,294,311	Note 2
50a Del-Amo-Mesa-Serrano	\$281,454	\$75,609	\$0	\$11,154	\$368,217	Note 2
50b Lugo-Victor-Kramer	\$368,683	\$99,043	\$0	\$14,610	\$482,336	Note 2
51	---	---	---	---	---	Note 2
52 Totals:	\$14,444,815	\$3,880,443	\$0	\$572,427	\$18,897,685	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:	\$25,697	\$6,903	\$2,841	\$1,107	\$36,548	Note 3
54 Devers to Colorado River:	\$0	\$0	\$0	\$0	\$0	Note 3
55 South of Kramer:	\$552,551	\$148,437	\$0	\$21,897	\$722,884	Note 3
56 West of Devers:	\$555,816	\$149,314	\$0	\$22,026	\$727,156	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:	\$0	\$0	\$0	\$0	\$0	Note 3
60 Mesa:	\$22,102	\$5,938	\$0	\$876	\$28,916	Note 3
61 Alberhill:	\$2,449,930	\$658,147	\$0	\$97,087	\$3,205,164	Note 3
62 ELM Series Caps:	\$7,666,682	\$2,059,571	\$0	\$303,819	\$10,030,072	Note 3
63 Riverside:	\$4,394,659	\$1,180,578	\$0	\$174,154	\$5,749,390	Note 3
63a Del-Amo-Mesa-Serrano	\$217,817	\$58,514	\$0	\$8,632	\$284,962	Note 3
63b Lugo-Victor-Kramer	\$232,188	\$62,375	\$0	\$9,201	\$303,764	Note 3
64	---	---	---	---	---	Note 3
65 Totals:	\$16,117,442	\$4,329,777	\$2,841	\$638,799	\$21,088,858	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:	\$282,467,654	Line 13, Col 3
67 AFCRCWIP:	9.462%	2-IFPTRR, Line 16
68 CWIP component of IFPTRR without FF&U:	\$26,727,794	Line 66 * Line 67
69 FF&U:	\$834,897	Line 68 * (28-FFU, L5 FF Factor + U Factor)
70 CWIP component of IFPTRR including FF&U:	\$27,562,691	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:	\$0	\$0	Note 4
72 Devers to Colorado River:	\$0	\$0	Note 4
73 South of Kramer:	\$960,054	\$990,043	Note 4
74 West of Devers:	-\$726,435	-\$749,127	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:	-\$161,444	-\$166,487	Note 4
79 Alberhill:	\$1,549,579	\$1,597,983	Note 4
80 ELM Series Caps:	-\$2,378,870	-\$2,453,179	Note 4
81 Riverside:	\$23,682,349	\$24,422,115	Note 4
81a Del-Amo-Mesa-Serrano	\$19,107	\$19,703	Note 4
81b Lugo-Victor-Kramer	\$3,783,455	\$3,901,639	Note 4
82	---	---	Note 4
83 Totals:	\$26,727,794	\$27,562,691	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:	\$18,325,258	Sum Line 34 to 37
85	CWIP component of IFPTRR wo FF&U:	\$26,727,794	Line 68
86	Total without FF&U:	\$45,053,052	Line 84 + Line 85
87	FF Factor:	0.9409%	28-FFU, Line 5
88	U Factor:	2.1828%	28-FFU, Line 5
89	Franchise Fees Amount:	\$423,922	Line 86 * Line 87
90	Uncollectibles Amount:	\$983,401	Line 86 * Line 88
91	Total Contribution of CWIP to Retail Base TRR:	\$46,460,376	Line 86 + Line 89 + Line 90
92	Total Contribution of CWIP to Wholesale Base TRR:	\$45,476,974	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:	\$0	\$0	\$0	Note 5
94	Devers to Colorado River:	\$0	\$0	\$0	Note 5
95	South of Kramer:	\$726,428	\$960,054	\$52,681	\$1,739,163 Note 5
96	West of Devers:	\$726,435	-\$726,435	\$0	Note 5
97	Red Bluff:	\$0	\$0	\$0	Note 5
98	Whirlwind Sub Expansion:	\$0	\$0	\$0	Note 5
99	Colorado River Sub Expansion:	\$0	\$0	\$0	Note 5
100	Mesa:	\$226,661	-\$161,444	\$2,037	\$67,254 Note 5
101	Alberhill:	\$3,459,588	\$1,549,579	\$156,471	\$5,165,638 Note 5
102	ELM Series Caps:	\$2,378,870	-\$2,378,870	\$0	Note 5
103	Riverside:	\$9,982,488	\$23,682,349	\$1,051,589	\$34,716,426 Note 5
103a	Del-Amo-Mesa-Serrano	\$357,063	\$19,107	\$11,750	\$387,920 Note 5
103b	Lugo-Victor-Kramer	\$467,726	\$3,783,455	\$132,794	\$4,383,974 Note 5
104		---	---	---	Note 5
105	Totals:	\$18,325,258	\$26,727,794	\$1,407,324	\$46,460,376

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:	\$0	\$0	\$0	Note 6
107	Devers to Colorado River:	\$0	\$0	\$0	Note 6
108	South of Kramer:	\$726,428	\$960,054	\$15,869	\$1,702,351 Note 6
109	West of Devers:	\$726,435	-\$726,435	\$0	Note 6
110	Red Bluff:	\$0	\$0	\$0	Note 6
111	Whirlwind Sub Expansion:	\$0	\$0	\$0	Note 6
112	Colorado River Sub Expansion:	\$0	\$0	\$0	Note 6
113	Mesa:	\$226,661	-\$161,444	\$614	\$65,831 Note 6
114	Alberhill:	\$3,459,588	\$1,549,579	\$47,133	\$5,056,300 Note 6
115	ELM Series Caps:	\$2,378,870	-\$2,378,870	\$0	Note 6
116	Riverside:	\$9,982,488	\$23,682,349	\$316,766	\$33,981,603 Note 6
116a	Del-Amo-Mesa-Serrano	\$357,063	\$19,107	\$3,540	\$379,709 Note 6
116b	Lugo-Victor-Kramer	\$467,726	\$3,783,455	\$40,001	\$4,291,181 Note 6
117		---	---	---	Note 6
118	Totals:	\$18,325,258	\$26,727,794	\$423,922	\$45,476,974

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.

Line 1) Calculation of Total Expense Difference

<u>Line</u>		<u>Source</u>	<u>Value</u>	<u>Notes/Instructions</u>
1				
2	EPRI Dues	SCE Records	\$601,926	Note 1
3	EEI Dues	SCE Records	\$0	Note 1
4	Sum of EPRI and EEI Dues	Line 2 + Line 3	\$601,926	
5	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	6.4532%	
6	EPRI and EEI Dues Exclusion	Line 4 * Line 5	\$38,843	
7	Additional Expense Difference		\$63,144	Note 2
8	Total Expense Difference:		\$101,987	Line 6 + Line 7

2) Calculation of the Wholesale Difference to the Base TRR

<u>Line</u>		<u>Source</u>	<u>Value</u>	<u>Notes/Instructions</u>
9	Expense Difference	- Line 8	-\$101,987	
10	Uncollectibles Expense -- Prior Year TRR	- 1-Base TRR, L 80	-\$29,372,239	
11	Uncollectibles Expense -- IFPTRR	- 2-IFPTRR, L 80	<u>-\$2,512,632</u>	
12	Subtotal:	Sum Line 9 to Line 11	-\$31,986,858	
13	Franchise Fee Exclusion		<u>-\$960</u>	Note 3
14	Wholesale Difference to the Base TRR:	Line 12 + Line 13	-\$31,987,818	

Notes/Instructions:

- 1) Only exclude if not already excluded in Schedule 20.
- 2) If appropriate, additional expenses may be excluded from the Wholesale Base TRR.
- 3) Franchise Fee Exclusion is equal to the Franchise Fee Factor on Schedule 28-FFU, Line 5 times Line 9.

Income Tax Rates

1) Federal Income Tax rate		Inputs are shaded yellow	
	Federal		
	Rate	Income Tax	
<u>Line</u>	<u>Year</u>	<u>Rate ("FITR")</u>	<u>Source</u>
1	2025	21.00%	Note 1, Note 4
2		0	
3	2) Composite State Income Tax Rate		
4			
5		State	
6	Rate	Income Tax	
7	<u>Year</u>	<u>Rate ("CSITR")</u>	<u>Source</u>
8	2025	8.8400%	Note 2
9			
10			
11			
12	3) Capitalized Overhead portion of Electric Payroll Tax Expense		
13			<u>Amount</u>
14	Total Electric Payroll Tax Expense (From 1-BaseTRR, Line 31)		\$184,696,843
15	Capitalization Rate (Note 3)		52.9%
16	Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 * Line 15)		\$97,704,630
17	Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 - Line 16)		\$86,992,213

Notes:

- 1) Federal Source Statute: Internal Revenue Code § 11.b
- 2) California State Source Statute: California Rev. & Tax. Code. § 23151(e)
- 3) Capitalization Rate approved in: D25-09-030
For the following Prior Years: 2025-2028
- 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	\$44,935,379
2	Total Wages and Salaries	FF1 354.28b	\$955,416,937
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$253,569,126
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$701,847,811
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	-\$9,735,225
6	Less A&G NOIC	20-AandG, Note 2	-\$4,217,056
7	NOIC wo A&G NOIC	Line 5 - Line 6	-\$5,518,169
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$696,329,642
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	6.4532%

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 21h, Col. 2	\$11,828,275,665
14	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
15	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$344,800,685
16	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$22,250,596
17	Total General Plant	6-PlantInService, Line 21, C1	\$6,341,550,135
18	General Plant - ISO	Line 18 * Line 9	\$409,231,407
19	Total Plant In Service	FF1 207.104g	\$72,457,311,326
20	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	16.9200%

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	5,756	563 --Overhead Line Expenses - Allocated
28	Non-ISO Line Miles	6,592	567 - Line Rents - Allocated
29	Total Line Miles	12,348 = L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30	Line Miles Percent ISO	46.6% = L27 / L29	
31			
32	b) Underground Line Miles		
33	ISO Underground Line Miles	7	564 - Underground Line Expense
34	Non-ISO Underground Line Miles	374	572 - Maintenance of Underground Transmission Lines
35	Total Underground Line Miles	381 = L33 + L34	
36	Underground Line Miles Percent ISO	1.9% = L33 / L35	
37			
38	c) Circuit Breakers		
39	ISO Circuit Breakers	1,365	All Other Non 0% or 100% Transmission O&M Accounts
40	Non-ISO Breakers	2,066	
41	Total Circuit Breakers	3,431 = L39 + L40	
42	Circuit Breakers Percent ISO	39.8% = L39 / L41	
43			
44	d) Distribution Circuit Breakers		
45	ISO Distribution Circuit Breakers	0	582 - Station Expenses
46	Non-ISO Distribution Circuit Breakers	9,023	590 - Maintenance Supervision and Engineering
47	Total Distribution Circuit Breakers	9,023 = 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	2025	Present	365	0.9409%	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	2025	Present	365	2.1828%	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	2025	0.94094%	2.18276%	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:	0.94094%	$((L1 \text{ FF Factor} * L1 \text{ Days}) + (L2 \text{ FF Factor} * L2 \text{ Days})) / (L1 + L2 \text{ Days})$
Prior Year U Factor:	2.18276%	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$

CALCULATION OF SCE WHOLESALE HIGH AND LOW VOLTAGE TRRS

<u>Line</u>	<u>TRR Values</u>	<u>Notes</u>	<u>Source</u>
1	\$1,627,528,545 = Wholesale Base TRR		1-BaseTRR, Line 89
2	-\$171,938,185 = Total Wholesale TRBAA	Note 1	2026 TRBAA ER26-378
3	-\$170,897,388 = HV Wholesale TRBAA		2026 TRBAA ER26-378
4	-\$1,040,797 = LV Wholesale TRBAA		2026 TRBAA ER26-378
5	-\$12,754,566 = Total Standby Transmission Revenues	Note 2	SCE Retail Standby Rate Revenue
6	95.7628% = HV Allocation Factor		31-HVLV, Line 37
7	4.2372% = 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: \$1,627,528,545	\$1,558,567,335	\$68,961,210	See Note 3
9	CWIP Component of Wholesale Base TRR: \$45,476,974	\$45,476,974	\$0	See Note 4
10	Non-CWIP Component of Wholesale Base TRR: \$1,582,051,571	\$1,513,090,361	\$68,961,210	See Note 5
11	Wholesale TRBAA: -\$171,938,185	-\$170,897,388	-\$1,040,797	Lines 2 to 4
12	Less Standby Transmission Revenues: <u>-\$12,754,566</u>	<u>-\$12,214,133</u>	<u>-\$540,433</u>	See Note 6
13	Components of Wholesale Transmission Revenue Requirement: \$1,442,835,794	\$1,375,455,814	\$67,379,980	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: **Line 17, column 3**
- 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 =	\$67,379,980		29-WholesaleTRRs, Line 13, C3
2	Gross Load =	89,456,328	MWh	32-Gross Load, Line 4
3	Low Voltage Access Charge =	\$0.00075	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 =	\$1,375,455,814		29-WholesaleTRRs, Line 13, C2
5	Gross Load =	89,456,328	MWh	32-Gross Load, Line 4
6	High Voltage Utility-Specific Rate =	\$0.0153757	per kWh	Line 4 / (Line 5 * 1000)

Calculation of High Voltage Existing Contracts Access Charge:

				<u>Source</u>
7	HV Wholesale TRR =	\$1,375,455,814		29-WholesaleTRRs, Line 13, C2
8	Sum of Monthly Peak Demands:	170,398	MW	32-Gross Load, Line 5
9	HV Existing Contracts Access Charge:	\$8.07	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

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:

A) Total ISO Plant from Prior Year				HV	LV	HV/LV
Classification of Facility:	Total ISO Gross Plant	Land	Structures	Structures	Structures	Transformers
Line				HV Land	LV Land	
1 Lines:						
2 HV Transmission Lines	\$5,459,480,504	\$220,972,569	\$5,238,507,935	\$220,972,569	\$0	\$5,238,507,935
3 LV Transmission Lines	\$285,315,094	\$9,515,216	\$275,799,878	\$0	\$9,515,216	\$275,799,878
4 Total Transmission Lines (L2 + L3):	\$5,744,795,598	\$230,487,785	\$5,514,307,813	\$220,972,569	\$9,515,216	\$5,238,507,935
5						\$275,799,878
6 Substations:						
7 HV Substations (>= 200 kV)	\$5,365,901,867	\$31,753,717	\$5,334,148,150	\$31,753,717	\$0	\$5,334,148,150
8 Straddle Subs (Cross 200 kV boundary):	\$515,049,775	\$191,813	\$514,857,962	\$120,051	\$71,762	\$312,252,050
9 LV Substations (Less Than 200kV)	\$82,918,519	\$25,463,663	\$57,454,856	\$0	\$25,463,663	\$57,454,856
10 Total all Substations (L7 + L8 + L9)	\$5,963,870,162	\$57,409,193	\$5,906,460,968	\$31,873,768	\$25,535,426	\$5,646,400,200
11						\$190,408,138
12 Total Lines and Substations	\$11,708,665,760	\$287,896,978	\$11,420,768,782	\$252,846,336	\$35,050,642	\$10,884,908,136
13						\$466,208,016
14						\$69,652,630
15 Gross Plant that can directly be determined to be HV or LV:						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28 B) Gross Plant Percentage for the Rate Year:						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						

Notes:

From above Line 12
From above Line 12
Sum of lines 18 and 19
Percent of Total
Straddling Transformers split by Gross Plant Percentages on Line 21
Total: 12-Abandoned Plant Line 2, HV: 12-Abandoned Plant Line 5, LV = Total - HV
Line 20 + Line 23 + Line 24
Line 25
13-Month Average: 16-PlantAdditions, Line 25, Cols 7 (for Total) and 12 (for LV). HV = C7 - C12.
13 Month Average: 10-CWIP, Line 54, Col. 8
Line 32 + Line 33 + Line 34
Percent of Total on Line 35

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: 89,306,486		Note 1
2	Pump Load forecast: 162,661		Note 2
3	Pump Load True-Up: -12,819		Note 4
4	Forecast Gross Load: 89,456,328	Line 1 + Line 2 + Line 3	Sum of above
5	Forecast 12-CP Retail Load: 170,398		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: 1,659,516,363 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	47.11%	\$781,762,330	31,388		3,853	0	0		27,535	\$0.02839				
1b	TOU-GS-1	6.84%	\$113,538,042	6,108		339	0	0		5,769	\$0.01968				
1b2	TOU-GS-1 continued			0		0	0	0		0		\$4.47	\$120,209,971	\$4.47	Notes 9,10
1c	TC-1	0.05%	\$749,480	52		0	0	0		52	\$0.01432				
1d	TOU-GS-2	14.57%	\$241,764,762	13,155		236	45,939	39		12,919		\$5.26			
1e	TOU-GS-3	7.77%	\$128,867,634	7,501		169	21,360	7		7,332		\$6.03			
1f	TOU-8-SEC	7.54%	\$125,045,623	7,508		76	19,691	0		7,432		\$6.35			
1g	TOU-8-PRI	5.67%	\$94,171,768	5,893		92	13,497	0		5,801		\$6.98			
1h	TOU-8-SUB	6.31%	\$104,789,753	5,946		18	11,894	0		5,928		\$8.81			
1i	TOU-8-Standby-SEC	0.07%	\$1,207,212	83	76	0	253	223		160		\$2.53			
1j	TOU-8-Standby-PRI	0.17%	\$2,898,238	394	206	0	901	1,054		600		\$1.48			
1k	TOU-8-Standby-SUB	0.51%	\$8,398,297	1,839	668	0	3,890	5,606		2,507		\$0.88			
1l	TOU-PA-2	1.45%	\$24,027,890	1,724		54	8,405	0		1,670		\$2.86			
1m	TOU-PA-3	1.54%	\$25,583,863	1,883		61	5,969	2		1,822		\$4.29			
1n	Street Lighting	0.40%	\$6,711,472	420		1	0	0		419	\$0.01603				
1o	---							0		0					
2	Totals:	100.00%	\$1,659,516,363	83,893	950	4,899	131,798	6,931		79,944					

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
9	TOU-8-Standby-SEC	\$1,207,212	223	\$5.41	TOU-8-Standby-SEC	\$125,045,623	19,944	\$6.27
9b	TOU-8-Standby-PRI	\$2,898,238	1,054	\$2.75	TOU-8-Standby-PRI	\$94,171,768	14,397	\$6.54
9c	TOU-8-Standby-SUB	\$8,398,297	5,606	\$1.50	TOU-8-Standby-SUB	\$104,789,753	15,783	\$6.64
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	\$781,762,330	\$781,762,330		\$0.02839						
16b	TOU-GS-1	\$113,538,042	\$113,538,042	\$0	\$0.01968	\$4.47	\$4.47			Note 15	\$0.01968
16c	TC-1	\$749,480	\$749,480		\$0.01432						
16d	TOU-GS-2	\$241,764,762	\$241,558,598	\$206,163		\$5.26	\$5.26			Note 16	\$0.01829
16e	TOU-GS-3	\$128,867,634	\$128,830,491	\$37,143		\$6.03	\$5.41				\$0.01829
16f	TOU-8-SEC	\$123,458,592	\$123,458,592			\$6.27					\$0.01661
16g	TOU-8-PRI	\$88,280,652	\$88,280,652			\$6.54					\$0.01522
16h	TOU-8-SUB	\$78,966,015	\$78,966,015			\$6.64					\$0.01332
16i	TOU-8-Standby-SEC	\$2,794,242	\$1,587,031	\$1,207,212		\$6.27	\$5.41				
16j	TOU-8-Standby-PRI	\$8,789,354	\$5,891,116	\$2,898,238		\$6.54	\$2.75				
16k	TOU-8-Standby-SUB	\$34,222,035	\$25,823,738	\$8,398,297		\$6.64	\$1.50				
16l	TOU-PA-2	\$24,027,890	\$24,027,284	\$606		\$2.86	\$2.86	\$2.13	\$2.13	Note 17	
16m	TOU-PA-3	\$25,583,863	\$25,576,955	\$6,907		\$4.29	\$4.29				
16n	Street Lighting	\$6,711,472	\$6,711,472		\$0.01603						
16o	---										
17	Totals:	\$1,659,516,363	\$1,646,761,797	\$12,754,566							

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 * 10^6
- 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) * 10^3)
- 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), = (Line1b2:Col11 - Line16:Col3) / Line1b:Col12 / 10^3
- 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 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				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	12-CP MW					Recorded GWh (Average)	Standby Adjusted Sales Forecast - GWh	Backup GWh	Total Sales Forecast - GWh	MW Loss Adjusted Average 12-CP	12-CP Allocation factors	
33	CPUC Rate Group	2022	2023	2024	3-Year Average	Line losses						
34	Domestic	78,496	69,685	74,276	74,152	1,0669	30,359	31,388	0	31,388	81,795	47.11%
35a	TOU-GS-1	11,016	10,043	10,713	10,591	1,0649	5,799	6,108	0	6,108	11,879	6.84%
35b	TC-1	77	78	81	79	1,0630	56	52	0	52	78	0.05%
35c	TOU-GS-2	25,474	23,331	24,064	24,290	1,0650	13,452	13,155	0	13,155	25,296	14.57%
35d	TOU-GS-3	13,086	12,399	12,673	12,719	1,0635	7,525	7,501	0	7,501	13,483	7.77%
35e	TOU-8-SEC	12,138	11,888	12,442	12,156	1,0642	7,506	7,591	0	7,591	13,083	7.54%
35f	TOU-8-PRI	8,873	8,947	9,071	8,964	1,0407	5,952	6,287	0	6,287	9,853	5.67%
35g	TOU-8-SUB	10,373	10,291	10,349	10,338	1,0117	7,426	7,785	0	7,785	10,964	6.31%
35h	TOU-8-Standby-SEC	103	111	105	107	1,0642	69	0	76	76	126	0.07%
35i	TOU-8-Standby-PRI	297	300	350	316	1,0409	223	0	206	206	303	0.17%
35j	TOU-8-Standby-SUB	931	1,050	850	944	1,0116	725	0	668	668	879	0.51%
35k	TOU-PA-2	2,715	2,030	2,263	2,336	1,0647	1,706	1,724	0	1,724	2,514	1.45%
35l	TOU-PA-3	2,354	2,214	2,391	2,320	1,0621	1,734	1,883	0	1,883	2,677	1.54%
35m	Street Lighting	809	826	875	837	1,0623	531	420	0	420	702	0.40%
35n	---											
35o	Totals:	166,742	153,192	160,505	160,146		83,062	83,893	950	84,843	173,634	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 Col 3 Prior Year Average Unfunded Reserves
1					
2					
3					
4					
5					
6	Unfunded Reserves (EOY):	(Line 17, Col 2)			-\$23,986,920
7	Unfunded Reserves (Average BOY/EOY):	(Line 17, Col 3)			-\$31,100,120
8					
9					
10					
11					
12	Description of Issue				
13	Unfunded Reserves				
14	Provision for Injuries and Damages	(Line 24)	-\$32,236,349	-\$17,951,883	-\$25,094,116
15	Provision for Vac/Sick Leave	(Line 29)	-\$5,540,079	-\$5,617,252	-\$5,578,666
16	Provision for Supplemental Executive Retirement Plan	(Line 36)	-\$436,893	-\$417,784	-\$427,339
17	Totals:	(Line 14 + Line 15 + Line 16)	-\$38,213,320	-\$23,986,920	-\$31,100,120
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)	-\$499,542,355	-\$278,186,781	
23	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	6.4532%	6.4532%	
24	ISO Transmission Rate Base Applicable	(Line 22 x Line 23)	-\$32,236,349	-\$17,951,883	-\$25,094,116
25					
26	Vacation Leave				
27	Vacation and Personal Time Accruals - Acct. 2350080	Company Records - Input (Negative)	-\$85,850,417	-\$87,046,319	
28	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	6.4532%	6.4532%	
29	ISO Transmission Rate Base Applicable	(Line 27 x Line 28)	-\$5,540,079	-\$5,617,252	-\$5,578,666
30					
31	Supplemental Executive Retirement Plan				
32	Supplemental Executive Retirement Plan	Company Records - Input (Negative)	-\$13,540,402	-\$12,948,168	
33	Times:	Applicable Rate Base Percentage	50%	50%	
34	Sub-Total Supplemental Executive Retirement Plan	(Line 32 x Line 33)	-\$6,770,201	-\$6,474,084	
35	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	6.4532%	6.4532%	
36	ISO Transmission Rate Base Applicable	(Line 34 x Line 35)	-\$436,893	-\$417,784	-\$427,339

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: WP Schedule 35 Other Formula Revenue

Line	Current SCE O&M Services Formulas
1	
2	(1) ER21-1280 ("West of Devers Formula Rate")
3	(2)
4	(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	\$22,316			\$22,316
6	560 - Sylmar/Palo Verde				\$0
7	561 Load Dispatch - Allocated	\$42,674			\$42,674
8	561.400 Scheduling, System Control and Dispatch Services				\$0
9	561.500 Reliability Planning and Standards Development	\$52,441			\$52,441
10	562 - Station Expenses - Allocated				\$0
11	562 - MOGS Station Expense				\$0
12	562 - Sylmar/Palo Verde				\$0
13	563 - Overhead Line Expenses - Allocated	\$360,212			\$360,212
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	\$161,175			\$161,175
19	566 - ISO/RSBA/TSP Balancing Accounts				\$0
20	566 - Sylmar/Palo Verde/Other General Functions				\$0
21	567 - Line Rents - Allocated	\$1,469,067			\$1,469,067
22	567 - Eldorado				\$0
23	567 - Sylmar/Palo Verde				\$0
24	568 - Maintenance Supervision and Engineering - Allocated	\$4,273			\$4,273
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	\$501,959			\$501,959
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	\$14,622			\$14,622
35	Transmission NOIC				\$0
36	...				
37	Total O&M Services Formula "O&M" Revenue:	\$2,628,739	\$0	\$0	\$2,628,739

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	\$202,466			\$202,466
39	921 - Office Supplies and Expenses	\$170,376			\$170,376
40	922 - A&G Expenses Transferred	-\$102,134			-\$102,134
41	923 - Outside Services Employed	\$24,378			\$24,378
42	924 - Property Insurance	\$0			\$0
43	925 - Injuries and Damages	\$636,216			\$636,216
44	926 - Employee Pensions and Benefits	\$31,688			\$31,688
45	927 - Franchise Requirements	\$94,761			\$94,761
46	928 - Regulatory Commission Expenses	\$2,992			\$2,992
47	929 - Duplicate Charges	\$0			\$0
48	930.1 - General Advertising Expense	\$8,195			\$8,195
49	930.2 - Miscellaneous General Expense	\$10,945			\$10,945
50	931 - Rents	\$5,413			\$5,413
51	935 - Maintenance of General Plant (Note 4)	\$16,736			\$16,736
51a	935.1 - Maintenance of Computer Hardware				\$0
51b	935.2 - Maintenance of Computer Software				\$0
51c	935.3 - Maintenance of Communication Equipment				\$0
52	...				
53	Total O&M Services Formula "A&G" Revenue:	\$1,102,033	\$0	\$0	\$1,102,033

<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	\$7,083,243			\$7,083,243
55	Total O&M Services Formula "Property Tax" Revenue:	\$7,083,243	\$0	\$0	\$7,083,243

<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	\$44,672			\$44,672
57	FICA/OASDI Emp Incntv.	\$132			\$132
58	FICA/HIT Emp Incntv.	\$31			\$31
59	CA SUI Current	\$1,081			\$1,081
60	Fed Unemp Tax Act- Current	\$383			\$383
61	CADI Vol Plan Assess	\$620			\$620
62	SF Pyrl Exp Tx - SCE	\$13			\$13
63	Total O&M Services Formula "Payroll Tax" Revenue:	\$46,933	\$0	\$0	\$46,933

<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	\$780,314			\$780,314
65	Cash Working Capital	\$41,705			\$41,705
66	True Up Adjustment (not included in native accounts)	\$102,510			\$102,510
67	Cost Adjustment (not included in native accounts)				\$0
68	...				\$0
69	Total O&M Services Formula "Revenue Credit" Revenue:	\$924,530	\$0	\$0	\$924,530

<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>	
72					
73					
74					
75	Total O&M Services Formula Revenues (Each Formula):	\$11,785,477	\$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):	\$11,785,477	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.
- 4) Beginning January 1, 2025, Line 51a to 51c added for new FERC Accounts 935.1 to 935.3 established pursuant to FERC Order 898. In the event that any O&M Services Formula does not disaggregate amount in 935, include full amount for 935, 935.1, 935.2, and 935.3 on Line 51.