Master Workpaper Index for TO2027 Annual Update		
No.	**Workpapers**	**Noteable Changes from last year's WP**
1	WP Classification Change	
2	WP Master Index	
3	WP Material Accounting Changes	
4	WP Schedule 1 AFUDC Equity Adjustment	
5	WP Schedule 1 Cost Adjustment (If needed)	N/A
6	WP Schedule 3 One Time Adjustment Morongo Rate Consistency	N/A
7	WP Schedule 3 One Time Adjustment-Prior Period	
8	WP Schedule 3 One Time Adjustment Transition	N/A
9	WP Schedule 4	N/A
10	WP Schedule 5 ROR-2	
11	WP Attachment 5 & Associated WPs	N/A
12	WP Schedule 6 Prior Year Corporate Overhead Expenses	
13	WP Schedule 6&8 Plant Balances	Includes an additional tab, G&I Plant & Res Recon to FF1, to illustrate the Order 898 adjustment to the December 2024 for the General and Intangible plant balances
14	WP Schedule 6&10 Prior Year AFUDC Rate	
15	WP Schedule 7 Plant Study	
16	WP Schedule 9 EDIT and Amortization	
17	WP Schedule 10 FERC CWIP Capital Expenditure Plan	
18	WP Schedule 10 Forecast CWIP Capital Expenditures by PIN and Activity	
19	WP Schedule 10 Recorded CWIP Expenditures	
20	WP Schedule 10 Summary of ISO Capital Expenditure Forecast	
21	WP Schedule 10&16 Identification of ISO Projects Above $5M	
22	WP Schedule 10&16	
23	WP Schedule 11 PHFFU	
24	WP Schedule 13 Working Capital	
25	WP Schedule 14 Incentive Plant	
26	WP Schedule 16 Summary of ISO Capital Expenditure – Non Incentive Projects	
27	WP Schedule 19 FERC Account Summary & Adjustments	
28	WP Schedule 19 O&M Cost Detail	
29	WP Schedule 20 A&G	
30	WP Schedule 22 NUCs	
31	WP Schedule 25 Wholesale Difference	
32	WP Schedule 27 ISO Allocators	
33	WP Schedule 28 FFU	
34	WP Schedule 32 Load & Pump Load	
35	WP Schedule 34 Unfunded Reserves and Wildfire	
36	WP Schedule 35 Other Formula Revenue	