

**TO2024 Draft Annual Update**  
**Attachment 2 to Appendix IX**  
**Formula Rate Spreadsheet**

**Table of Contents**

<b><u>Worksheet Name</u></b>	<b><u>Schedule</u></b>	<b><u>Purpose</u></b>
<a href="#"><u>Overview</u></a>		Base TRR Components.
<a href="#"><u>BaseTRR</u></a>	1	Full Development of Retail and Wholesale Base TRRs
<a href="#"><u>IFPTRR</u></a>	2	Calculation of the Incremental Forecast Period TRR
<a href="#"><u>TrueUpAdjust</u></a>	3	Calculation of the True Up Adjustment
<a href="#"><u>TUTRR</u></a>	4	Calculation of the True Up TRR
<a href="#"><u>ROR</u></a>	5	Determination of Capital Structure
<a href="#"><u>PlantInService</u></a>	6	Determination of Plant In Service balances
<a href="#"><u>PlantStudy</u></a>	7	Summary of Split of T&D Plant into ISO and Non-ISO
<a href="#"><u>AccDep</u></a>	8	Calculation of Accumulated Depreciation
<a href="#"><u>ADIT</u></a>	9	Calculation of Accumulated Deferred Income Taxes
<a href="#"><u>CWIP</u></a>	10	Presentation of Prior Year CWIP and Forecast Period Incremental CWIP
<a href="#"><u>PHFU</u></a>	11	Calculation of Plant Held for Future Use
<a href="#"><u>AbandonedPlant</u></a>	12	Calculation of Abandoned Plant
<a href="#"><u>WorkCap</u></a>	13	Calculation of Materials and Supplies and Prepayments
<a href="#"><u>IncentivePlant</u></a>	14	Summary of Incentive Plant balances in the Prior Year
<a href="#"><u>IncentiveAdder</u></a>	15	Calculation of Incentive Adder component of the Prior Year TRR
<a href="#"><u>PlantAdditions</u></a>	16	Forecast Additions to Net Plant
<a href="#"><u>Depreciation</u></a>	17	Calculation of Depreciation Expense
<a href="#"><u>DepRates</u></a>	18	Presentation of Depreciation Rates
<a href="#"><u>OandM</u></a>	19	Calculation of Operations and Maintenance Expense
<a href="#"><u>AandG</u></a>	20	Calculation of Administrative and General Expense
<a href="#"><u>RevenueCredits</u></a>	21	Calculation of Revenue Credits
<a href="#"><u>NUCs</u></a>	22	Calculation of Network Upgrade Credits and Network Upgrade Interest Expense
<a href="#"><u>RegAssets</u></a>	23	Calculation of Regulatory Assets/Liabilities and Regulatory Debits
<a href="#"><u>CWIPTRR</u></a>	24	Calculation of Contribution of CWIP to TRRs
<a href="#"><u>WholesaleDifference</u></a>	25	Calculation of the Wholesale Difference to the Base TRR
<a href="#"><u>TaxRates</u></a>	26	Calculation of Composite Tax Rate
<a href="#"><u>Allocators</u></a>	27	Calculation of Allocation Factors
<a href="#"><u>FFU</u></a>	28	Calculation of Franchise Fees Factor and Uncollectibles Expense Factor
<a href="#"><u>WholesaleTRRs</u></a>	29	Calculation of components of SCE's Wholesale TRR
<a href="#"><u>Wholesale Rates</u></a>	30	Calculation of SCE's Wholesale transmission rates
<a href="#"><u>HVLV</u></a>	31	Calculation of High and Low Voltage percentages of Gross Plant
<a href="#"><u>GrossLoad</u></a>	32	Presentation of forecast Gross Load for wholesale rate calculations
<a href="#"><u>RetailRates</u></a>	33	Calculation of retail transmission rates
<a href="#"><u>Unfunded Reserves</u></a>	34	Calculation of Unfunded Reserves
<a href="#"><u>OtherFormulaRevenue</u></a>	35	Presentation of Other Formula Revenue by Native Account

**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	\$1,276,251,656
Incremental Forecast Period TRR	\$69,877,815
True-Up Adjustment	-\$133,103,155
O&M Services Formula Revenue	-\$12,394,780
Cost Adjustment	<u>-\$71,441,180</u>
Base TRR (retail)	\$1,129,190,356

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	2022 Value
<b>RATE BASE</b>			
1		6-PlantInService, Line 19	\$10,923,385,779
2		6-PlantInService, Line 27	\$364,085,578
3		11-PHFU, Line 8	\$9,132,043
4		12-AbandonedPlant, Line 3	\$0
<u>Working Capital amounts</u>			
5		13-WorkCap, Line 16	\$26,972,332
6		13-WorkCap, Line 36	\$16,985,962
7		(Line 66 + Line 67) / 8	<u>\$31,207,238</u>
8		Line 5 + Line 6 + Line 7	\$75,165,532
<u>Accumulated Depreciation Reserve Balances</u>			
9	Negative amount	8-AccDep, Line 13, Col. 12	-\$2,428,578,405
10	Negative amount	8-AccDep, Line 16, Col. 5	\$0
11	Negative amount	8-AccDep, Line 26	<u>-\$131,616,564</u>
12		Line 9 + Line 10 + Line 11	-\$2,560,194,969
13		9-ADIT-1, Line 5, Col. 2	-\$1,435,064,627
14		14-IncentivePlant, L 13, Col 1	\$285,206,915
15		23-RegAssets, Line 14	\$0
16		34-UnfundedReserves, Line 6	-\$71,842,009
17	Negative amount	22-NUCs, Line 4	-\$37,405,734
18		L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L16 + L17	\$7,552,468,507
<b>OTHER TAXES</b>			
19		Note 6	\$434,859,266
20		27-Allocators, Line 22	18.2339%
21		Line 19 * Line 20	\$79,291,838
22			
23		Line 24 + Line 25+ Line 26	\$130,256,889
24		Note 6	\$129,729,289
25		Note 6	\$427,390
26		Note 6	\$100,210
27		Note 6	\$3,370,028
28		Note 6	\$893,514
29		Note 6	\$2,668,166
30		Note 6	\$23,591
31		Line 23 + (Line 27 to Line 30)	\$137,212,188
32		26-TaxRates, Line 16	\$68,606,094
33		Line 31 - Line 32	\$68,606,094
34		27-Allocators, Line 9	5.9843%
35		Line 33 * Line 34	\$4,105,561
36	Note 1	Line 21 + Line 35	\$83,397,399

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Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2022 Value
<b>RETURN AND CAPITALIZATION CALCULATIONS</b>			
<u>Debt</u>			
37		5-ROR-1, Line 4	\$23,264,170,489
38		5-ROR-1, Line 11	\$899,210,572
39		5-ROR-1, Line 12	3.8652%
<u>Preferred Stock</u>			
40		5-ROR-1, Line 16	\$1,898,930,787
41		5-ROR-1, Line 20	\$111,653,772
42		5-ROR-1, Line 21	5.8798%
<u>Equity</u>			
43		5-ROR-1, Line 27	\$18,318,124,697
44		Line 37 + Line 40 + Line 43	\$43,481,225,973
44a			47.50%
<u>Capital Percentages</u>			
45		100% - (Line 46 + Line 47)	48.1328%
46		Line 40 / Line 44	4.3672%
47		Max Line 44a or (Line 43 / Line 44)	<u>47.5000%</u>
		Line 45 + Line 46 + Line 47	100.0000%
<u>Annual Cost of Capital Components</u>			
48		Line 39	3.8652%
49		Line 42	5.8798%
50	Note 2	SCE Return on Equity	10.30%
<u>Calculation of Cost of Capital Rate</u>			
51		Line 39 * Line 45	1.8604%
52		Line 42 * Line 46	0.2568%
53		Line 47 * Line 50	<u>4.8925%</u>
54		Line 51 + Line 52 + Line 53	7.0097%
55	Used for Tax calculation	Line 52 + Line 53	5.1493%
56		Line 18 * Line 54	\$529,407,006
<b>INCOME TAXES</b>			
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	-\$11,197,785
61	Note 3		<u>\$0</u>
62	Note 3		<u>\$2,606,000</u>
63		Line 60 + Line 61 + Line 62	-\$8,591,785
64		Formula on Line 65	\$139,399,169
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	<u>\$551,490</u>

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Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2022 Value
<b>PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT</b>			
<u>Component of Prior Year TRR:</u>			
66		19-OandM, Line 91, Col. 6	\$100,214,567
67		20-AandG, Line 23	\$149,443,336
68		22-NUCs, Line 8	\$2,083,731
69		17-Depreciation, Line 70	\$315,994,727
70		12-AbandonedPlant, Line 1	\$0
71		Line 36	\$83,397,399
72	Negative amount	21-Revenue Credits, Line 44	-\$66,134,528
73		Line 56	\$529,407,006
74		Line 64	\$139,399,169
75	Gain negative, loss positiv	11-PHFU, Line 10	\$0
76		23-RegAssets, Line 16	\$0
77		15-IncentiveAdder, Line 14	\$24,013,487
77a	Note 5	Negative of Line 77	-\$24,013,487
78		Sum of Lines 66 to 77a	\$1,253,805,406
79		L 78 * FF Factor (28-FFU, L 5)	\$11,741,363
80		L 78 * U Factor (28-FFU, L 5)	\$10,704,887
81		Line 78 + Line 79+ Line 80	\$1,276,251,656

**TOTAL BASE TRANSMISSION REVENUE REQUIREMENT**

<u>Calculation of Base Transmission Revenue Requirement</u>			
82		Line 81	\$1,276,251,656
83		2-IFPTRR, Line 82	\$69,877,815
84		3-TrueUpAdjust, Line 30	-\$133,103,155
84a		Negative of 35-Other Formula Revenue, L 80	-\$12,394,780
85	Note 4		-\$71,441,180
86	For Retail Purposes	L 82 + L 83 + L 84+ L 84a + L 85	\$1,129,190,356
<u>Wholesale Base Transmission Revenue Requirement</u>			
87		Line 86	\$1,129,190,356
88		25-WholesaleDifference, Line 45	-\$13,266,361
89		Line 87 + Line 88	\$1,115,923,995

**Notes:**

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

FERC Form 1 References	O&M Services Revenue	FERC Form 1 Amount	Total	Item	Reference
Line 19: FF1 263, Rows 39-47, Column I	\$8,000,000	\$426,859,266	\$434,859,266	Sub-Total Local Taxes	Schedule 35, Line 52, C 4
Line 24: FF1 263, Row 5, Column I	\$44,814	\$129,684,475	\$129,729,289	Fed Ins Cont Amt -- Current	Schedule 35, Line 54, C 4
Line 25: FF1 263, Row 6, Column I	-\$564	\$427,954	\$427,390	FICA/OASDI Emp Incntv.	Schedule 35, Line 55, C 4
Line 26: FF1 263, Row 7, Column I	\$124	\$100,086	\$100,210	FICA/HIT Emp Incntv.	Schedule 35, Line 56, C 4
Line 27: FF1 263, Row 8, Column I	\$2,111	\$3,367,917	\$3,370,028	CA SUI Current	Schedule 35, Line 57, C 4
Line 28: FF1 263, Row 15, Column I	\$212	\$893,302	\$893,514	Fed Unemp Tax Act- Current	Schedule 35, Line 58, C 4
Line 29: FF1 263, Row 13, Column I	\$718	\$2,667,448	\$2,668,166	CADI Vol Plan Assess	Schedule 35, Line 59, C 4
Line 30: FF1 263, Row 12, Column I	\$35	\$23,556	\$23,591	SF Pysl Exp Tx - SCE	Schedule 35, Line 60, C 4

**Calculation of Incremental Forecast Period TRR ("IFPTRR")**

The IFP TRR is equal to the sum of:

- 1) Forecast Plant Additions \* AFRCR
- 2) Forecast Period Incremental CWIP \* AFRCR 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			<b>Reference</b>
12	Wtd. Cost of Long Term Debt:	1.860%	1-BaseTRR, Line 51
13	Wtd. Cost of Common + Pref. Stock:	5.149%	1-BaseTRR, Line 55
14	Composite Tax Rate:	27.984%	1-BaseTRR, Line 59
15			
16	AFCRCWIP =	9.011%	Line 12 + (Line 13 * (1/(1 - Line 14)))
17			

**b) Annual Fixed Charge Rate ("AFRCR")**

The AFRCR is calculated by dividing the Prior Year TRR (without CWIP related costs) by Net Plant:

AFCR = (Prior Year TRR - CWIP-related costs) / Net Plant

**Determination of Net Plant:**

26			<b>Reference</b>
27	Transmission Plant - ISO:	\$10,923,385,779	6-PlantInService, Line 13
28	Distribution Plant - ISO:	\$0	6-PlantInService, Line 16
29	Transmission Dep. Reserve - ISO:	\$2,428,578,405	8-AccDep, Line 13
30	Distribution Dep. Reserve - ISO:	\$0	8-AccDep, Line 16
31	Net Plant:	\$8,494,807,374	(L27 + L28) - (L29 + L30)
32			

**Determination of Prior Year TRR without CWIP related costs:**

**a) Determination of CWIP-Related Costs**

**1) Direct (without ROE adder) CWIP costs**

37	CWIP Plant - Prior Year:	\$285,206,915	10-CWIP, L 13 C1
38	AFCRCWIP:	9.011%	Line 16
39	Direct CWIP Related Costs:	\$25,698,834	Line 37 * Line 38
40			

**2) CWIP ROE Adder costs:**

42	IREF:	\$6,596	15-IncentiveAdder, Line 3
43			
44	Tehachapi CWIP Amount:	\$569,300	10-CWIP, Line 13
45	Tehachapi ROE Adder %:	1.25%	15-IncentiveAdder, Line 5
46	Tehachapi ROE Adder \$:	\$4,694	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			

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

54	CWIP Related Costs wo FF&U:	\$25,703,528	Line 39 + Line 46 + Line 50
55	FF&U Expenses:	\$460,157	(28-FFU, L5 FF Factor + U Factor) * L54
56	CWIP Related Costs with FF&U:	\$26,163,685	Line 54 + Line 55

57			
58	<b>b) Determination of AFCR:</b>		
59			
60	CWIP Related Costs wo FF&U:	\$25,703,528	Line 54
61	Prior Year TRR wo FF&U:	\$1,253,805,406	1-BaseTRR, Line 78
62	Prior Year TRR wo CWIP Related Costs:	\$1,228,101,878	Line 61 - Line 60
63	75% of O&M and A&G in Prior Year TRR:	\$187,243,427	(1-BaseTRR, Line 66 + Line 67) * .75
64	AFCR:	12.253%	(Line 62 - Line 63) / Line 31
65			
66	<b>2) Calculation of IFP TRR</b>		
67			
68			<b><u>Reference</u></b>
69	Forecast Plant Additions:	\$678,278,004	16-PlantAdditions, L 25, C10
70	AFCR:	12.253%	Line 64
71	AFCR * Forecast Plant Additions:	\$83,108,582	Line 69 * Line 70
72			
73	Forecast Period Incremental CWIP:	-\$160,475,040	10-CWIP, L 54, C8
74	AFCRCWIP:	9.011%	Line 16
75	AFCRCWIP * FP Incremental CWIP:	-\$14,459,753	Line 73 * Line 74
76			
77	IFPTRR without FF&U:	\$68,648,829	Line 71 + Line 75
78			
79	Franchise Fees Expense:	\$642,868	Line 77 * FF (from 28-FFU, L 5)
80	Uncollectibles Expense:	\$586,118	Line 77 * U (from 28-FFU, L 5)
81			
82	Incremental Forecast Period TRR:	\$69,877,815	Line 77 + Line 79 + Line 80



**Calculation of True Up Adjustment Component of TRR**

**1) Summary of True Up Adjustment calculation:**

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

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

Line		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
1	True Up TRR:	\$1,254,887,171		Source:	From 4-TUTRR,	Line 46				
2										
3										
4	Calculations:	See Note 2	See Note 3	See Note 4	= C2 - C3 + C 4	See Note 5	See Note 6	See Note 7	=C7 + C8	
5					<b>One-Time</b>					
6					<b>Adjustments and</b>					
7					<b>Shortfall/Excess</b>					
8					<b>Revenue In</b>					
9					<b>Previous</b>					
10	<b>Month</b>	<b>Year</b>	<b>Monthly True Up TRR</b>	<b>Actual Retail Base Transmission Revenues</b>	<b>Annual Update</b>	<b>Monthly Excess (-) or Shortfall (+) in Revenue</b>	<b>Monthly Interest Rate</b>	<b>Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month</b>	<b>Interest for Current Month</b>	<b>Cumulative Excess (-) or Shortfall (+) in Revenue with Interest</b>
11	December	2021	---	---	\$155,243,612	\$155,243,612	---	\$155,243,612	---	\$155,243,612
12	January	2022	\$104,573,931	\$122,483,905	-\$113,210	-\$18,023,184	0.27%	\$137,220,428	\$394,826	\$137,615,254
13	February	2022	\$104,573,931	\$94,507,391		\$10,066,540	0.27%	\$147,681,794	\$385,151	\$148,066,945
14	March	2022	\$104,573,931	\$117,014,068		-\$12,440,137	0.27%	\$135,626,808	\$382,987	\$136,009,795
15	April	2022	\$104,573,931	\$111,881,558		-\$7,307,627	0.27%	\$128,702,167	\$357,361	\$129,059,529
16	May	2022	\$104,573,931	\$118,791,837		-\$14,217,906	0.27%	\$114,841,622	\$329,267	\$115,170,889
17	June	2022	\$104,573,931	\$104,286,349		\$287,582	0.27%	\$115,458,471	\$311,350	\$115,769,821
18	July	2022	\$104,573,931	\$154,197,928		-\$49,623,997	0.30%	\$66,145,824	\$272,873	\$66,418,697
19	August	2022	\$104,573,931	\$180,134,146		-\$75,560,215	0.30%	-\$9,141,518	\$85,916	-\$9,055,602
20	September	2022	\$104,573,931	\$144,760,259		-\$40,186,328	0.30%	-\$49,241,930	-\$87,446	-\$49,329,376
21	October	2022	\$104,573,931	\$116,037,605		-\$11,463,674	0.41%	-\$60,793,051	-\$225,751	-\$61,018,802
22	November	2022	\$104,573,931	\$110,371,917		-\$5,797,986	0.41%	-\$66,816,787	-\$262,063	-\$67,078,850
23	December	2022	\$104,573,931	\$97,351,104		\$7,222,827	0.41%	-\$59,856,023	-\$260,216	-\$60,116,240

**24 3) True Up Adjustment**

Line			Notes:
25			
26	Shortfall or Excess Revenue in Prior Year:	-\$60,116,240	Line 23, Column 9
27	Previous Annual Update TU Adjustment:	\$63,839,017	Previous Annual Update Schedule 3, Line 30
28	TU Adjustment without Projected Interest	-\$123,955,257	Line 26 - Line 27
29	Projected Interest to Rate Year Mid-Point:	-\$9,147,898	Line 28 * (Line 23, Column 6) * 18 months
30	True Up Adjustment:	-\$133,103,155	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).
31			

**32 4) Final True Up Adjustment**

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

37 Partial Year TRR Attribution Allocation Factors:

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

53  
54 Transmission Revenues: (Note 8)

55	<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>	
56	See Note 9	See Note 10					Sum of left	
57								
58								
59	<b>Actual</b>						<b>Monthly</b>	
60	<b>Prior Retail Base</b>						<b>Total</b>	
61	<b>Year Transmission</b>	<b>Other</b>			<b>Public</b>		<b>Retail</b>	
62	<b>Month Revenues</b>	<b>Transmission</b>	<b>Distribution</b>	<b>Generation</b>	<b>Purpose</b>	<b>Other</b>	<b>Revenue</b>	
63	Jan	\$122,483,905	\$9,512,335	\$612,397,919	\$388,307,799	\$66,445,545	\$70,650,995	\$1,269,798,499
64	Feb	\$94,507,391	\$1,366,580	\$393,728,063	\$249,619,989	\$39,538,309	\$47,054,524	\$825,814,856
65	Mar	\$117,014,068	\$7,504,733	\$531,903,251	\$344,290,867	\$62,721,220	\$66,948,353	\$1,130,382,491
66	Apr	\$111,881,558	\$5,411,346	\$207,530,868	\$343,879,899	\$58,212,146	\$48,858,990	\$775,774,807
67	May	\$118,791,837	\$6,373,828	\$546,314,653	\$369,031,540	\$67,667,920	\$64,967,251	\$1,173,147,030
68	Jun	\$104,286,349	-\$975,313	\$771,342,998	\$517,487,641	\$75,175,835	\$79,227,625	\$1,546,545,135
69	Jul	\$154,197,928	-\$4,643,173	\$822,498,448	\$640,980,130	\$85,897,221	\$74,686,006	\$1,773,616,559
70	Aug	\$180,134,146	-\$3,561,746	\$1,053,308,202	\$794,690,798	\$109,291,268	\$96,422,943	\$2,230,285,610
71	Sep	\$144,760,259	-\$3,230,576	\$854,914,914	\$627,801,900	\$81,800,160	\$80,876,855	\$1,786,923,513
72	Oct	\$116,037,605	-\$1,887,796	\$316,503,980	\$414,237,802	\$61,521,624	\$58,368,550	\$964,781,766
73	Nov	\$110,371,917	-\$1,946,086	\$457,413,511	\$275,870,530	\$74,446,531	\$58,323,032	\$974,479,434
74	Dec	<u>\$97,351,104</u>	<u>-\$1,727,434</u>	<u>\$382,893,080</u>	<u>\$316,879,208</u>	<u>\$61,740,788</u>	<u>\$53,338,613</u>	<u>\$910,475,359</u>
75	Totals:	\$1,471,818,067	\$12,196,697	\$6,950,749,887	\$5,283,078,102	\$844,458,568	\$799,723,737	\$15,362,025,059
76								
77								"Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: <u>\$15,362,025,059</u>

**Instructions:**

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

**Notes:**

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

Calculation of True Up TRR

A) Rate Base for True Up TRR

<u>Line</u>	<u>Rate Base Item</u>	<u>Calculation Method</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Amount</u>
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$10,684,096,594
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$362,785,593
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$7,762,115
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$25,676,658
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$15,223,769
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	<u>\$31,207,238</u>
8	Working Capital			Line 5 + Line 6 + Line 7	\$72,107,665
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$2,326,263,471
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>-\$125,276,686</u>
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$2,451,540,157
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	-\$1,441,567,474
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 13, C2	\$346,163,361
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$35,731,273
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$89,403,363
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	\$7,454,673,062

B) Return on Capital

<u>Line</u>					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.0097%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$522,551,818

C) Income Taxes

21	Income Taxes = $[(RB * ER) + D] * (CTR / (1 - CTR)) + CO / (1 - CTR)$				\$137,442,407
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Where:

22	RB = Rate Base			Line 18	\$7,454,673,062
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.1493%
24	CTR = Composite Tax Rate			1-Base TRR L 59	27.9836%
25	CO = Credits and Other			1-Base TRR L 63	-\$8,591,785
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$551,490

**D) True Up TRR Calculation**

<b>27</b>	O&M Expense	1-Base TRR L 66	\$100,214,567
<b>28</b>	A&G Expense	1-Base TRR L 67	\$149,443,336
<b>29</b>	Network Upgrade Interest Expense	1-Base TRR L 68	\$2,083,731
<b>30</b>	Depreciation Expense	1-Base TRR L 69	\$315,994,727
<b>31</b>	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
<b>32</b>	Other Taxes	1-Base TRR L 71	\$83,397,399
<b>33</b>	Revenue Credits	1-Base TRR L 72	-\$66,134,528
<b>34</b>	Return on Capital	Line 20	\$522,551,818
<b>35</b>	Income Taxes	Line 21	\$137,442,407
<b>36</b>	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$0
<b>37</b>	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	<u>\$0</u>
<b>38</b>	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,244,993,457
<b>39</b>	True Up Incentive Adder	15-IncentiveAdder L 20	\$24,404,721
<b>39a</b>	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$24,404,721
<b>40</b>	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$1,244,993,457

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

<u>Line</u>			<u>Reference:</u>
<b>41</b>	True Up TRR wo FF:	\$1,244,993,457	Line 40
<b>42</b>	Franchise Fee Factor:	0.936%	28-FFU, L 5
<b>43</b>	Franchise Fee Expense:	\$11,658,843	Line 41 * Line 42
<b>44</b>	Uncollectibles Expense Factor:	0.854%	28-FFU, L 5
<b>45</b>	Uncollectibles Expense:	\$10,629,651	Line 41 * Line 44
<b>45a</b>	O&M Services Formula Revenues	<u>-\$12,394,780</u>	Negative of 35-Other Formula Revenue, L 80
<b>46</b>	True Up TRR:	\$1,254,887,171	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, 2022	Dec 31, 2022	365
b ROE start of Prior Year		See Line f below			
c			Total days in year:		365
d Wtd. Avg. ROE in Prior Year	10.30% ((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year				

Commission Decisions approving ROE:

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

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	1.8604%	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	0.2568%	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	7.0097%	Sum of Lines g to i

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.1493%	Sum of Lines h to i

**Notes:**

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

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>2022 Value</u>	
<b>RETURN AND CAPITALIZATION CALCULATIONS</b>				
<u>Calculation of Long Term Debt Amount</u>				
1	Bonds -- Account 221	13-month avg.	5-ROR-2, Line 1	\$22,865,636,264
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	\$398,534,226
4	Long Term Debt Amount		L1 + L2 + L2a + L3	\$23,264,170,489
<u>Calculation of Cost of Long-Term Debt</u>				
5	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$868,498,173
6	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$25,573,167
7	Amortization of Loss on Reacquired Debt -- Account 428.1		FF1 117.64c	\$12,011,709
8	Less Amortization of Premium on Debt -- Account 429	Enter negative	FF1 117.65c	-\$6,872,477
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	\$899,210,572
12	Long-Term Debt Cost Percentage		Line 11 / Line 4	3.8652%
<u>Calculation of Preferred Stock Amount</u>				
13	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 4	\$1,945,050,000
14	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 5	-\$19,831,236
15	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 6	-\$26,287,977
16	Preferred Stock Amount		Sum of Lines 13 to 15	\$1,898,930,787
<u>Calculation of Cost of Preferred Stock</u>				
17	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$106,609,026
18	Amortization of Net Gain (Loss) From Purchases and Tender Offers		See Note 1	\$1,819,325
19	Amortization Issuance Costs		See Note 2	\$3,225,421
20	Cost of Preferred Stock -- Account 437		Sum of Lines 17 to 19	\$111,653,772
21	Preferred Stock Cost Percentage		Line 20 / Line 16	5.8798%
<u>Calculation of Common Stock Equity Amount</u>				
22	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 7	\$20,206,892,174
23	Less Preferred Stock Amount -- Account 204	Same as L 13, but negative	5-ROR-2, Line 4	-\$1,945,050,000
24	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 15, but reverse sign	See Note 3	\$26,287,977
25	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 8	\$2,619,760
26	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 9	\$27,374,785
27	Common Stock Equity Amount		Sum of Lines 22 to 26	\$18,318,124,697

**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	2022	Workpaper: 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
<b>Bonds -- Account 221 (Note 1):</b>															
1		\$22,865,636,264	\$21,066,185,714	\$22,266,185,714	\$21,901,900,000	\$21,901,900,000	\$21,901,900,000	\$23,151,900,000	\$23,151,900,000	\$23,151,900,000	\$23,151,900,000	\$23,151,900,000	\$23,151,900,000	\$24,651,900,000	\$24,651,900,000
<b>Reacquired Bonds -- Account 222 (Note 2): enter - of FF1</b>															
2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Long Term Debt Advances from Associated Companies (Note 2a):</b>															
2a		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Long Term Debt -- Account 224 (Note 3):</b>															
3		\$398,534,226	\$306,267,331	\$306,260,637	\$306,253,915	\$306,247,165	\$306,240,386	\$306,233,578	\$306,226,742	\$306,219,877	\$306,212,983	\$306,206,059	\$306,199,078	\$906,192,096	\$906,185,085
<b>Preferred Stock Amount -- Account 204 (Note 4):</b>															
4		\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000
<b>Unamortized Issuance Costs (Note 5): enter negative</b>															
5		-\$19,831,236	-\$21,191,907	-\$20,923,122	-\$20,703,981	-\$20,484,840	-\$20,265,699	-\$20,046,558	-\$19,827,417	-\$19,608,276	-\$19,389,135	-\$19,169,994	-\$18,950,853	-\$18,731,712	-\$18,512,571
<b>Net Gain (Loss) From Purchase and Tender Offers Note 6):</b>															
6		-\$26,287,977	-\$27,197,640	-\$27,046,029	-\$26,894,419	-\$26,742,808	-\$26,591,198	-\$26,439,588	-\$26,287,977	-\$26,136,367	-\$25,984,756	-\$25,833,146	-\$25,681,536	-\$25,529,925	-\$25,378,315
<b>Total Proprietary Capital (Note 7):</b>															
7		\$20,206,892,174	\$19,826,178,301	\$20,003,688,346	\$19,785,658,118	\$19,641,195,513	\$20,260,774,531	\$20,584,060,885	\$20,323,847,724	\$20,494,545,132	\$20,380,958,199	\$19,920,558,508	\$20,112,778,662	\$20,584,596,073	\$20,770,758,274
<b>Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 8): enter - of FF1</b>															
8		\$2,619,760	\$2,612,472	\$2,612,472	\$2,615,794	\$2,617,202	\$2,617,202	\$2,618,504	\$2,620,308	\$2,620,308	\$2,622,897	\$2,622,897	\$2,625,807	\$2,625,511	\$2,625,511
<b>Accumulated Other Comprehensive Loss -- Account 219 (Note 9): enter - of FF1</b>															
9		\$27,374,785	\$32,038,525	\$31,583,191	\$31,127,858	\$31,054,781	\$30,599,447	\$30,144,114	\$27,789,557	\$27,334,224	\$26,878,890	\$26,805,813	\$26,350,480	\$25,895,146	\$8,270,177

**Instructions:**

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



**Notes:**

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

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

<u>Issue</u>	<u>Face Amount</u>	<u>Issuance Date</u>	<u>Issuance Costs</u>	<u>Amortization Period (Years)</u>	<u>Annual Amortization</u>	<u>Notes</u>
Series E 6.250%	\$350,000,000	1/17/12	\$5,957,289	10	\$595,729	Series E Issuance Costs Fully Amortized as of January 31, 2022.
Series G 5.1%	\$220,010,000	1/29/13	\$7,134,904	30	\$237,830	
Series H 5.75%	\$275,010,000	3/6/14	\$6,272,358	10	\$627,236	
Series J 5.375%	\$325,010,000	8/24/15	\$6,419,578	10	\$641,958	
Series K 5.45%	\$300,010,000	3/8/16	\$6,959,810	10	\$695,981	
Series L 5.00%	\$475,010,000	6/26/17	\$12,800,620	30	\$426,687	
					\$3,225,421	Total Annual Amortization (sum of "Issues" listed above)

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

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

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

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

Plant In Service

Inputs are shaded yellow

Workpapers for additional information:

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

1) Transmission Plant - ISO

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

Prior Year: 2022

	<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>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	Dec 2021	\$96,071,393	185,859,181	\$843,791,400	\$4,116,024,360	\$2,450,974,771	\$542,755,368	\$1,618,978,825	\$215,308,596	\$58,752,899	\$223,182,876	\$10,351,699,667
2	Jan 2022	\$96,066,441	\$185,860,540	\$846,713,638	\$4,120,545,333	\$2,452,380,781	\$547,407,092	\$1,632,877,371	\$215,308,596	\$58,752,899	\$223,416,530	\$10,379,329,220
3	Feb 2022	\$96,073,324	\$185,860,220	\$852,271,194	\$4,122,185,304	\$2,465,140,588	\$548,282,190	\$1,648,049,328	\$215,308,595	\$58,752,899	\$225,255,627	\$10,417,179,271
4	Mar 2022	\$93,793,095	\$185,855,835	\$856,852,257	\$4,134,944,661	\$2,465,150,183	\$551,395,199	\$1,648,854,275	\$215,308,595	\$58,752,899	\$225,289,706	\$10,436,196,705
5	Apr 2022	\$93,792,976	\$185,855,910	\$858,030,577	\$4,145,968,600	\$2,468,540,439	\$554,151,328	\$1,653,311,295	\$215,308,595	\$58,752,899	\$225,639,563	\$10,459,352,182
6	May 2022	\$93,791,509	\$185,852,876	\$899,184,589	\$4,341,212,834	\$2,480,506,557	\$560,811,462	\$1,683,219,185	\$215,308,561	\$58,752,899	\$225,962,687	\$10,744,603,161
7	Jun 2022	\$93,799,816	\$185,849,748	\$900,898,943	\$4,370,189,507	\$2,483,051,263	\$563,782,691	\$1,691,423,581	\$215,308,562	\$58,752,899	\$226,148,259	\$10,789,205,268
8	Jul 2022	\$93,802,968	\$186,931,334	\$901,570,281	\$4,383,284,853	\$2,483,069,115	\$608,203,698	\$1,704,266,279	\$215,308,562	\$58,752,899	\$226,238,592	\$10,861,428,581
9	Aug 2022	\$93,802,415	\$186,728,398	\$897,037,138	\$4,382,722,363	\$2,489,340,114	\$612,844,467	\$1,700,632,306	\$215,308,563	\$58,752,899	\$226,300,835	\$10,863,469,496
10	Sep 2022	\$93,798,056	\$186,670,308	\$899,705,107	\$4,392,240,469	\$2,494,006,442	\$618,144,764	\$1,692,516,456	\$215,308,563	\$58,752,899	\$226,316,749	\$10,877,459,813
11	Oct 2022	\$93,798,056	\$186,656,345	\$902,508,001	\$4,395,950,220	\$2,497,023,436	\$623,742,397	\$1,690,542,437	\$215,308,516	\$58,752,899	\$226,322,440	\$10,890,604,747
12	Nov 2022	\$91,353,957	\$186,644,460	\$903,426,165	\$4,399,975,999	\$2,498,843,720	\$627,331,402	\$1,691,375,631	\$215,308,516	\$58,752,899	\$226,329,081	\$10,899,341,832
13	Dec 2022	\$91,354,351	\$186,649,854	\$905,947,635	\$4,413,849,878	\$2,498,952,321	\$632,230,698	\$1,693,990,750	\$215,308,527	\$58,752,899	\$226,348,866	\$10,923,385,779
14	13-Mo. Avg:	\$93,946,028	\$186,251,924	\$882,148,994	\$4,286,084,183	\$2,478,998,441	\$583,929,443	\$1,673,079,825	\$215,308,565	\$58,752,899	\$225,596,293	\$10,684,096,594

2) Distribution Plant - ISO

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
					Sum C2 - C4
<u>Line</u>	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>
15	Dec 2021	\$0	\$0	\$0	\$0
16	Dec 2022	\$0	\$0	\$0	\$0
17	Average:	\$0	\$0	\$0	\$0

**3) ISO Transmission Plant**

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

	<u>Amount</u>	<u>Source</u>
18	Average value: \$10,684,096,594	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$10,923,385,779	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$3,679,239,676	\$2,361,375,916	\$6,040,615,592	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,718,298,393	\$2,365,764,059	\$6,084,062,452	End of year ("EOY") amount

**a) BOY/EOY Average G&I Plant**

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$6,062,339,022	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 5.9843%	27-Allocators, Line 9
24	General + Intangible Plant: \$362,785,593	Line 22 * Line 23.

**b) EOY G&I Plant**

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$6,084,062,452	Line 21.
26	Transmission W&S Allocation Factor: 5.9843%	27-Allocators, Line 9
27	General + Intangible Plant: \$364,085,578	Line 25 * Line 26.

**Transmission Activity Used to Determine Monthly Transmission Plant - ISO Balances**

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

	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
28	Dec 2021	\$142,939,843	\$238,520,370	\$1,306,459,913	\$7,245,331,489	\$2,528,290,970	\$2,024,504,619	\$2,065,980,164	\$329,224,124	\$403,637,836	\$246,891,224	\$16,531,780,552
29	Jan 2022	\$142,935,691	\$238,519,210	\$1,313,325,036	\$7,255,700,566	\$2,530,418,355	\$2,042,161,407	\$2,091,176,956	\$329,224,124	\$404,318,335	\$247,242,086	\$16,595,021,766
30	Feb 2022	\$142,942,575	\$238,520,600	\$1,326,381,494	\$7,259,095,216	\$2,550,197,153	\$2,045,378,987	\$2,118,661,563	\$329,228,302	\$406,750,948	\$250,121,452	\$16,667,278,289
31	Mar 2022	\$140,852,154	\$238,541,637	\$1,337,143,401	\$7,289,991,601	\$2,550,165,121	\$2,057,183,376	\$2,120,069,462	\$329,228,313	\$406,835,484	\$250,161,100	\$16,720,171,649
32	Apr 2022	\$140,852,036	\$238,541,941	\$1,339,908,129	\$7,317,418,457	\$2,555,375,018	\$2,067,602,191	\$2,128,094,759	\$329,228,313	\$409,044,059	\$250,693,833	\$16,776,758,736
33	May 2022	\$140,850,858	\$238,555,138	\$1,386,629,314	\$7,536,586,520	\$2,571,007,362	\$2,092,972,099	\$2,180,596,543	\$329,678,631	\$409,219,081	\$251,197,236	\$17,137,292,783
34	Jun 2022	\$140,859,165	\$238,568,742	\$1,389,954,172	\$7,604,997,807	\$2,574,106,728	\$2,103,806,082	\$2,188,485,006	\$329,669,696	\$409,318,260	\$251,387,054	\$17,231,152,711
35	Jul 2022	\$140,862,317	\$239,745,817	\$1,390,720,297	\$7,633,408,117	\$2,574,115,584	\$2,273,229,878	\$2,211,744,496	\$329,671,480	\$433,271,358	\$251,524,848	\$17,478,294,191
36	Aug 2022	\$140,862,049	\$240,672,455	\$1,379,840,873	\$7,630,770,279	\$2,583,780,686	\$2,290,789,507	\$2,205,034,784	\$329,663,882	\$433,471,983	\$251,593,615	\$17,486,480,114
37	Sep 2022	\$140,858,537	\$240,925,413	\$1,385,076,910	\$7,648,958,511	\$2,591,025,515	\$2,310,982,723	\$2,190,169,718	\$329,663,918	\$433,406,320	\$251,613,546	\$17,522,681,112
38	Oct 2022	\$140,858,537	\$241,009,519	\$1,391,063,396	\$7,655,053,651	\$2,595,706,230	\$2,332,316,811	\$2,186,513,684	\$330,283,126	\$436,162,857	\$251,618,654	\$17,560,586,465
39	Nov 2022	\$138,619,173	\$241,061,209	\$1,392,828,867	\$7,662,943,838	\$2,598,037,667	\$2,347,259,253	\$2,188,158,721	\$330,283,970	\$436,207,733	\$251,626,155	\$17,587,026,586
40	Dec 2022	\$138,619,567	\$241,067,964	\$1,398,451,729	\$7,695,764,722	\$2,598,053,334	\$2,365,912,988	\$2,191,977,444	\$330,140,963	\$437,739,243	\$251,650,170	\$17,649,378,123

2) Total Transmission Activity by Account (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>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>
41	Jan 2022	-\$4,151	-\$1,160	\$6,865,123	\$10,369,077	\$2,127,384	\$17,656,788	\$25,196,793	\$0	\$680,499	\$350,862	\$63,241,214
42	Feb 2022	\$6,883	\$1,390	\$13,056,458	\$3,394,651	\$19,778,798	\$3,217,580	\$27,484,606	\$4,177	\$2,432,613	\$2,879,365	\$72,256,523
43	Mar 2022	-\$2,090,420	\$21,037	\$10,761,907	\$30,896,385	-\$32,031	\$11,804,389	\$1,407,900	\$11	\$84,536	\$39,648	\$52,893,360
44	Apr 2022	-\$118	\$304	\$2,764,728	\$27,426,856	\$5,209,897	\$10,418,816	\$8,025,296	\$0	\$2,208,575	\$532,733	\$56,587,087
45	May 2022	-\$1,178	\$13,198	\$46,721,185	\$219,168,064	\$15,632,344	\$25,369,907	\$52,501,784	\$450,319	\$175,021	\$503,403	\$360,534,047
46	Jun 2022	\$8,306	\$13,604	\$3,324,858	\$68,411,287	\$3,099,366	\$10,833,983	\$7,888,463	-\$8,936	\$99,179	\$189,818	\$93,859,927
47	Jul 2022	\$3,152	\$1,177,074	\$766,124	\$28,410,310	\$8,857	\$169,423,796	\$23,259,490	\$1,784	\$23,953,099	\$137,794	\$247,141,480
48	Aug 2022	-\$267	\$926,639	-\$10,879,424	-\$2,637,837	\$9,665,102	\$17,559,629	-\$6,709,712	-\$7,598	\$200,625	\$68,767	\$8,185,924
49	Sep 2022	-\$3,512	\$252,958	\$5,236,038	\$18,188,232	\$7,244,829	\$20,193,216	-\$14,865,066	\$36	-\$65,663	\$19,931	\$36,200,997
50	Oct 2022	\$0	\$84,106	\$5,986,485	\$6,095,140	\$4,680,715	\$21,334,088	-\$3,656,035	\$619,208	\$2,756,537	\$5,109	\$37,905,353
51	Nov 2022	-\$2,239,364	\$51,690	\$1,765,471	\$7,890,187	\$2,331,437	\$14,942,443	\$1,645,037	\$844	\$44,876	\$7,500	\$26,440,121
52	Dec 2022	<u>\$394</u>	<u>\$6,755</u>	<u>\$5,622,862</u>	<u>\$32,820,884</u>	<u>\$15,667</u>	<u>\$18,653,735</u>	<u>\$3,818,723</u>	<u>-\$143,007</u>	<u>\$1,531,510</u>	<u>\$24,015</u>	<u>\$62,351,537</u>
53	Total:	-\$4,320,276	\$2,547,594	\$91,991,817	\$450,433,233	\$69,762,364	\$341,408,369	\$125,997,280	\$916,839	\$34,101,407	\$4,758,946	\$1,117,597,572

3) ISO Incentive Plant Balances (See Note 5)

	<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>
54	Dec 2021	\$24,279,600	\$105,194,231	\$334,556,751	\$1,335,607,892	\$1,855,302,739	\$199,719,029	\$936,206,858	\$215,105,175	\$57,166,296	\$194,733,686	\$5,257,872,257
55	Jan 2022	\$24,278,712	\$105,195,119	\$334,556,895	\$1,336,215,768	\$1,855,413,104	\$199,750,143	\$936,293,214	\$215,105,175	\$57,166,296	\$194,764,989	\$5,258,739,415
56	Feb 2022	\$24,285,595	\$105,195,119	\$334,556,973	\$1,336,681,646	\$1,855,566,247	\$199,792,972	\$936,412,866	\$215,105,175	\$57,166,296	\$194,808,144	\$5,259,571,033
57	Mar 2022	\$22,969,315	\$105,195,486	\$334,557,376	\$1,337,305,115	\$1,855,650,605	\$199,817,994	\$936,480,699	\$215,105,175	\$57,166,296	\$194,832,609	\$5,259,080,672
58	Apr 2022	\$22,969,197	\$105,195,604	\$334,560,001	\$1,337,353,499	\$1,855,772,641	\$199,851,623	\$936,575,474	\$215,105,175	\$57,166,296	\$194,866,744	\$5,259,416,253
59	May 2022	\$22,969,197	\$105,195,604	\$371,588,150	\$1,516,589,770	\$1,861,153,929	\$199,864,302	\$938,862,160	\$215,105,175	\$57,166,296	\$194,878,629	\$5,483,373,212
60	Jun 2022	\$22,977,504	\$105,195,604	\$372,108,949	\$1,519,179,868	\$1,862,702,420	\$200,041,948	\$947,452,786	\$215,105,175	\$57,166,296	\$195,056,871	\$5,496,987,421
61	Jul 2022	\$22,980,656	\$106,295,041	\$372,710,041	\$1,522,027,634	\$1,862,736,430	\$200,050,313	\$947,560,877	\$215,105,175	\$57,166,296	\$195,065,268	\$5,501,697,732
62	Aug 2022	\$22,981,552	\$106,303,271	\$372,880,163	\$1,522,853,804	\$1,862,911,350	\$200,101,099	\$947,687,018	\$215,105,175	\$57,166,296	\$195,116,247	\$5,503,105,974
63	Sep 2022	\$22,981,494	\$106,303,329	\$373,644,922	\$1,526,570,537	\$1,862,946,486	\$200,110,044	\$947,822,136	\$215,105,175	\$57,166,296	\$195,125,226	\$5,507,775,645
64	Oct 2022	\$22,981,494	\$106,307,699	\$374,088,437	\$1,528,684,172	\$1,862,975,305	\$200,116,622	\$947,904,393	\$215,105,175	\$57,166,296	\$195,131,922	\$5,510,461,516
65	Nov 2022	\$21,577,143	\$106,307,699	\$374,378,659	\$1,530,124,190	\$1,863,877,518	\$199,671,827	\$947,745,104	\$215,105,175	\$57,166,296	\$195,137,081	\$5,511,090,692
66	Dec 2022	\$21,577,537	\$106,313,347	\$374,601,669	\$1,531,320,208	\$1,864,153,034	\$199,684,265	\$948,888,807	\$215,105,175	\$57,166,296	\$195,149,562	\$5,513,959,901

4) ISO Incentive Plant Activity (See Note 6)

	<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>
67	Jan 2022	(\$888)	\$888	\$144	\$607,876	\$110,365	\$31,114	\$86,356	\$0	\$0	\$31,303	\$867,157
68	Feb 2022	\$6,883	\$0	\$78	\$465,877	\$153,143	\$42,830	\$119,652	\$0	\$0	\$43,155	\$831,619
69	Mar 2022	(\$1,316,280)	\$367	\$404	\$623,470	\$84,358	\$25,022	\$67,833	\$0	\$0	\$24,465	(\$490,361)
70	Apr 2022	(\$118)	\$118	\$2,624	\$48,383	\$122,036	\$33,628	\$94,775	\$0	\$0	\$34,135	\$335,581
71	May 2022	\$0	\$0	\$37,028,150	\$179,236,271	\$5,381,288	\$12,679	\$2,286,687	\$0	\$0	\$11,885	\$223,956,959
72	Jun 2022	\$8,306	\$0	\$520,799	\$2,590,098	\$1,548,491	\$177,646	\$8,590,625	\$0	\$0	\$178,242	\$13,614,209
73	Jul 2022	\$3,152	\$1,099,437	\$601,092	\$2,847,766	\$34,010	\$8,366	\$108,091	\$0	\$0	\$8,397	\$4,710,311
74	Aug 2022	\$896	\$8,230	\$170,122	\$826,170	\$174,920	\$50,786	\$126,141	\$0	\$0	\$50,978	\$1,408,242
75	Sep 2022	(\$58)	\$58	\$764,759	\$3,716,733	\$35,136	\$8,945	\$135,118	\$0	\$0	\$8,979	\$4,669,671
76	Oct 2022	\$0	\$4,370	\$443,515	\$2,113,635	\$28,819	\$6,578	\$82,257	\$0	\$0	\$6,696	\$2,685,871
77	Nov 2022	(\$1,404,351)	\$0	\$290,221	\$1,440,018	\$902,213	(\$444,795)	(\$159,289)	\$0	\$0	\$5,159	\$629,175
78	Dec 2022	<u>\$394</u>	<u>\$5,649</u>	<u>\$223,010</u>	<u>\$1,196,019</u>	<u>\$275,516</u>	<u>\$12,438</u>	<u>\$1,143,703</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,481</u>	<u>\$2,869,209</u>
79	Total:	(\$2,702,063)	\$1,119,117	\$40,044,918	\$195,712,316	\$8,850,294	(\$34,764)	\$12,681,949	\$0	\$0	\$415,876	\$256,087,644

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

	<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>
80	Jan 2022	-\$3,263	-\$2,049	\$6,864,979	\$9,761,201	\$2,017,020	\$17,625,674	\$25,110,436	\$0	\$680,499	\$319,559	\$62,374,057
81	Feb 2022	\$0	\$1,390	\$13,056,381	\$2,928,773	\$19,625,655	\$3,174,750	\$27,364,954	\$4,177	\$2,432,613	\$2,836,210	\$71,424,904
82	Mar 2022	-\$774,141	\$20,670	\$10,761,504	\$30,272,915	-\$116,390	\$11,779,367	\$1,340,067	\$11	\$84,536	\$15,183	\$53,383,722
83	Apr 2022	\$0	\$186	\$2,762,103	\$27,378,472	\$5,087,861	\$10,385,187	\$7,930,522	\$0	\$2,208,575	\$498,598	\$56,251,505
84	May 2022	-\$1,178	\$13,198	\$9,693,036	\$39,931,792	\$10,251,056	\$25,357,228	\$50,215,098	\$450,319	\$175,021	\$491,518	\$136,577,088
85	Jun 2022	\$0	\$13,604	\$2,804,059	\$65,821,189	\$1,550,874	\$10,656,337	-\$702,163	-\$8,936	\$99,179	\$11,575	\$80,245,719
86	Jul 2022	\$0	\$77,637	\$165,032	\$25,562,544	-\$25,153	\$169,415,431	\$23,151,399	\$1,784	\$23,953,099	\$129,396	\$242,431,169
87	Aug 2022	-\$1,164	\$918,409	-\$11,049,546	-\$3,464,007	\$9,490,182	\$17,508,844	-\$6,835,853	-\$7,598	\$200,625	\$17,789	\$6,777,681
88	Sep 2022	-\$3,454	\$252,900	\$4,471,279	\$14,471,499	\$7,209,693	\$20,184,270	-\$15,000,184	\$36	-\$65,663	\$10,951	\$31,531,326
89	Oct 2022	\$0	\$79,736	\$5,542,970	\$3,981,505	\$4,651,896	\$21,327,510	-\$3,738,291	\$619,208	\$2,756,537	-\$1,588	\$35,219,482
90	Nov 2022	-\$835,013	\$51,690	\$1,475,250	\$6,450,169	\$1,429,224	\$15,387,238	\$1,804,326	\$844	\$44,876	\$2,342	\$25,810,946
91	Dec 2022	<u>\$0</u>	<u>\$1,106</u>	<u>\$5,399,852</u>	<u>\$31,624,865</u>	<u>-\$259,849</u>	<u>\$18,641,297</u>	<u>\$2,675,020</u>	<u>-\$143,007</u>	<u>\$1,531,510</u>	<u>\$11,534</u>	<u>\$59,482,328</u>
92	Total:	-\$1,618,213	\$1,428,477	\$51,946,899	\$254,720,917	\$60,912,069	\$341,443,133	\$113,315,331	\$916,839	\$34,101,407	\$4,343,069	\$861,509,928

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

	<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>
93	Jan 2022	0.2%	-0.1%	13.2%	3.8%	3.3%	5.2%	22.2%	0.0%	2.0%	7.4%
94	Feb 2022	0.0%	0.1%	25.1%	1.1%	32.2%	0.9%	24.1%	0.5%	7.1%	65.3%
95	Mar 2022	47.8%	1.4%	20.7%	11.9%	-0.2%	3.4%	1.2%	0.0%	0.2%	0.3%
96	Apr 2022	0.0%	0.0%	5.3%	10.7%	8.4%	3.0%	7.0%	0.0%	6.5%	11.5%
97	May 2022	0.1%	0.9%	18.7%	15.7%	16.8%	7.4%	44.3%	49.1%	0.5%	11.3%
98	Jun 2022	0.0%	1.0%	5.4%	25.8%	2.5%	3.1%	-0.6%	-1.0%	0.3%	0.3%
99	Jul 2022	0.0%	5.4%	0.3%	10.0%	0.0%	49.6%	20.4%	0.2%	70.2%	3.0%
100	Aug 2022	0.1%	64.3%	-21.3%	-1.4%	15.6%	5.1%	-6.0%	-0.8%	0.6%	0.4%
101	Sep 2022	0.2%	17.7%	8.6%	5.7%	11.8%	5.9%	-13.2%	0.0%	-0.2%	0.3%
102	Oct 2022	0.0%	5.6%	10.7%	1.6%	7.6%	6.2%	-3.3%	67.5%	8.1%	0.0%
103	Nov 2022	51.6%	3.6%	2.8%	2.5%	2.3%	4.5%	1.6%	0.1%	0.1%	0.1%
104	Dec 2022	0.0%	0.1%	10.4%	12.4%	-0.4%	5.5%	2.4%	-15.6%	4.5%	0.3%

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

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

	<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>
105	-\$4,717,042	\$790,674	\$62,156,235	\$297,825,518	\$47,977,550	\$89,475,331	\$75,011,925	-\$69	\$0	\$3,165,990	\$571,686,112

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

	<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>
106	-\$2,702,063	\$1,119,117	\$40,044,918	\$195,712,316	\$8,850,294	-\$34,764	\$12,681,949	\$0	\$0	\$415,876	\$256,087,644

C) Change in Non-Incentive ISO Plant (See Note 11)

	<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>
107	-\$2,014,979	-\$328,443	\$22,111,317	\$102,113,202	\$39,127,256	\$89,510,095	\$62,329,976	-\$69	\$0	\$2,750,113	\$315,598,468

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - 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>	
108 Jan 2022	-\$4,063	\$471	\$2,922,094	\$3,913,096	\$1,295,645	\$4,620,611	\$13,812,190	\$0	\$0	\$202,351	\$26,762,395	
109 Feb 2022	\$0	-\$320	\$5,557,479	\$1,174,094	\$12,606,665	\$832,268	\$15,052,305	\$0	\$0	\$1,795,942	\$37,018,432	
110 Mar 2022	-\$963,950	-\$4,753	\$4,580,659	\$12,135,887	-\$74,764	\$3,087,988	\$737,114	\$0	\$0	\$9,614	\$19,507,796	
111 Apr 2022	\$0	-\$43	\$1,175,696	\$10,975,555	\$3,268,220	\$2,722,501	\$4,362,245	\$0	\$0	\$315,722	\$22,819,895	
112 May 2022	-\$1,467	-\$3,035	\$4,125,863	\$16,007,964	\$6,584,831	\$6,647,455	\$27,621,204	-\$34	\$0	\$311,239	\$61,294,020	
113 Jun 2022	\$0	-\$3,128	\$1,193,554	\$26,386,574	\$996,214	\$2,793,583	-\$386,230	\$1	\$0	\$7,330	\$30,987,898	
114 Jul 2022	\$0	-\$17,851	\$70,246	\$10,247,581	-\$16,157	\$44,412,641	\$12,734,606	\$0	\$0	\$81,936	\$67,513,003	
115 Aug 2022	-\$1,449	-\$211,166	-\$4,703,265	-\$1,388,660	\$6,096,079	\$4,589,983	-\$3,760,114	\$1	\$0	\$11,264	\$632,673	
116 Sep 2022	-\$4,301	-\$58,148	\$1,903,210	\$5,801,373	\$4,631,192	\$5,291,352	-\$8,250,967	\$0	\$0	\$6,935	\$9,320,646	
117 Oct 2022	\$0	-\$18,333	\$2,359,378	\$1,596,116	\$2,988,175	\$5,591,055	-\$2,056,276	-\$46	\$0	-\$1,005	\$10,459,063	
118 Nov 2022	-\$1,039,748	-\$11,885	\$627,943	\$2,585,761	\$918,071	\$4,033,799	\$992,484	\$0	\$0	\$1,483	\$8,107,909	
119 Dec 2022	<u>\$0</u>	<u>-\$254</u>	<u>\$2,298,460</u>	<u>\$12,677,860</u>	<u>-\$166,916</u>	<u>\$4,886,858</u>	<u>\$1,471,415</u>	<u>\$11</u>	<u>\$0</u>	<u>\$7,304</u>	<u>\$21,174,738</u>	
120 Total:	-\$2,014,979	-\$328,443	\$22,111,317	\$102,113,202	\$39,127,256	\$89,510,095	\$62,329,976	-\$69	\$0	\$2,750,113	\$315,598,468	

**Notes:**

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

Transmission Plant Study

Input cells are shaded yellow

Workpaper: WP Schedule 7

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

Prior Year: 2022

<u>Line</u>	<u>Account</u>	<u>Col 1</u> <u>Total Plant</u>	<u>Data Source</u>	<u>Col 2</u> <u>Transmission Plant - ISO</u>	<u>Col 3</u> <u>ISO % of Total</u>	<u>Notes</u>
1						
2	Substation					
3	352	\$1,398,451,729	FF1 207.49g	\$905,947,635	64.78%	
4	353	\$7,695,764,722	FF1 207.50g	\$4,413,849,878	57.35%	
5	Total Substation	\$9,094,216,451	L 3 + L 4	\$5,319,797,513	58.50%	
6						
7	Land					
8	350	\$379,687,530	FF1 207.48g	\$278,004,205	73.22%	
9						
10	Total Substation and Land	\$9,473,903,981	L 5 + L 8	\$5,597,801,718	59.09%	
11						
12	Lines					
13	354	\$2,598,053,334	FF1 207.51g	\$2,498,952,321	96.19%	
14	355	\$2,365,912,988	FF1 207.52g	\$632,230,698	26.72%	
15	356	\$2,191,977,444	FF1 207.53g	\$1,693,990,750	77.28%	
16	357	\$330,140,963	FF1 207.54g	\$215,308,527	65.22%	
17	358	\$437,739,243	FF1 207.55g	\$58,752,899	13.42%	
18	359	\$251,650,170	FF1 207.56g	\$226,348,866	89.95%	
19	Total Lines	\$8,175,474,142	Sum L13 to L18	\$5,325,584,061	65.14%	
20						
21	Total Transmission	\$17,649,378,123	L 10 + L 19	\$10,923,385,779	61.89%	Note 1

B) Plant Classified as Distribution in FERC Form 1:

<u>Line</u>	<u>Account</u>	<u>Total Plant</u>	<u>Data Source</u>	<u>Distribution Plant - ISO</u>	<u>ISO % of Total</u>	
22						
23	Land:					
24	360	\$130,716,113	FF1 207.60g	\$0	0.00%	
25	Structures:					
26	361	\$950,757,411	FF1 207.61g	\$0	0.00%	
27	362	\$3,463,676,916	FF1 207.62g	\$0	0.00%	
28	Total Structures	\$4,414,434,327	L 26 + L 27	\$0	0.00%	
29						
30	Total Distribution	\$4,545,150,440	L 24 + L 28	\$0	0.00%	Note 2

Notes:

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

Instructions:

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

Accumulated Depreciation Reserve

Input cells are shaded yellow

Workpaper: WP Schedule 6&8

1) Transmission Depreciation Reserve - ISO

Prior Year: 2022

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												=Sum C2 to C11
	FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2021	\$0	\$31,666,909	\$154,021,243	\$728,729,446	\$682,627,657	\$57,518,721	\$521,796,139	\$16,596,272	\$21,077,786	\$28,978,356	\$2,243,012,529
2	Jan 2022	\$0	\$31,924,410	\$155,286,875	\$735,932,375	\$687,101,103	\$58,499,714	\$521,018,276	\$16,892,321	\$21,280,751	\$29,271,851	\$2,257,207,675
3	Feb 2022	\$0	\$32,181,248	\$156,070,408	\$744,033,011	\$687,123,328	\$60,051,577	\$519,836,444	\$17,186,608	\$21,518,443	\$29,592,088	\$2,267,593,155
4	Mar 2022	\$0	\$32,434,359	\$157,046,856	\$748,581,540	\$692,165,221	\$61,274,669	\$523,764,124	\$17,482,653	\$21,709,596	\$29,885,080	\$2,284,344,100
5	Apr 2022	\$0	\$32,691,424	\$158,664,082	\$753,532,689	\$695,890,726	\$62,560,986	\$526,409,700	\$17,778,702	\$21,942,848	\$30,183,194	\$2,299,654,351
6	May 2022	\$0	\$32,945,973	\$159,737,142	\$756,874,256	\$698,317,101	\$63,279,014	\$520,827,455	\$17,884,786	\$22,135,795	\$30,481,689	\$2,302,483,211
7	Jun 2022	\$0	\$33,200,440	\$161,441,720	\$757,251,375	\$702,968,507	\$64,583,684	\$525,242,454	\$18,184,605	\$22,327,239	\$30,775,562	\$2,315,975,585
8	Jul 2022	\$0	\$33,442,525	\$163,358,128	\$762,922,856	\$708,023,740	\$59,782,096	\$525,030,439	\$18,479,902	\$22,991,460	\$31,070,915	\$2,325,102,060
9	Aug 2022	\$0	\$33,523,578	\$166,160,544	\$772,395,532	\$710,672,119	\$60,967,752	\$530,694,081	\$18,779,156	\$23,184,914	\$31,365,212	\$2,347,742,888
10	Sep 2022	\$0	\$33,732,998	\$167,729,018	\$779,534,947	\$713,910,095	\$62,064,543	\$537,939,308	\$19,075,190	\$23,373,091	\$31,659,518	\$2,369,018,709
11	Oct 2022	\$0	\$33,975,812	\$169,218,675	\$788,057,938	\$717,804,551	\$63,133,508	\$542,969,526	\$19,110,029	\$23,617,203	\$31,953,713	\$2,389,840,955
12	Nov 2022	\$0	\$34,224,028	\$171,035,184	\$796,267,572	\$722,520,312	\$64,448,409	\$546,914,749	\$19,405,722	\$23,807,571	\$32,247,957	\$2,410,871,502
13	Dec 2022	\$0	\$34,482,006	\$172,544,098	\$801,212,097	\$727,667,022	\$65,648,941	\$550,692,434	\$19,762,098	\$24,027,403	\$32,542,306	\$2,428,578,405
14	13-Mo. Avg:	\$0	\$33,109,670	\$162,485,690	\$763,486,587	\$703,599,345	\$61,831,816	\$530,241,164	\$18,201,388	\$22,538,008	\$30,769,803	\$2,326,263,471

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

	Col 1	Col 2	Col 3	Col 4	Col 5	
						=Sum C2 to C4
	FERC Account:					
	Mo/YR	360	361	362	Total	Notes
15	Dec 2021	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2022	\$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> =C4+C5	<u>Col 4</u>	<u>Col 5</u>	
			<b>Total</b>	<b>General</b>	<b>Intangible</b>	
	<u>Mo/YR</u>		<b>Gen. and Int.</b>	<b>Depreciation</b>	<b>Depreciation</b>	<b>Source</b>
			<b>Reserve</b>	<b>Reserve</b>	<b>Reserve</b>	
18	Dec 2021	BOY:	\$1,987,496,918	\$1,325,390,156	\$662,106,762	FF1 219.28c and 200.21c for previous year
19	Dec 2022	EOY:	\$2,199,382,355	\$1,381,864,848	\$817,517,507	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$2,093,439,637			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:	\$2,093,439,637	Line 20
22	Transmission W&S Allocation Factor:	5.9843%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$125,276,686	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:	\$2,199,382,355	Line 19
25	Transmission W&S Allocation Factor:	5.9843%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$131,616,564	Line 24 * Line 25

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

1) ISO Depreciation Expense (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
27	Jan 2022	\$0	\$257,105	\$1,807,120	\$8,472,150	\$4,983,649	\$1,659,927	\$4,114,905	\$296,049	\$189,478	\$290,138	\$22,070,520
28	Feb 2022	\$0	\$257,107	\$1,813,378	\$8,481,456	\$4,986,508	\$1,674,153	\$4,150,230	\$296,049	\$189,478	\$290,441	\$22,138,801
29	Mar 2022	\$0	\$257,107	\$1,825,281	\$8,484,831	\$5,012,453	\$1,676,830	\$4,188,792	\$296,049	\$189,478	\$292,832	\$22,223,653
30	Apr 2022	\$0	\$257,101	\$1,835,092	\$8,511,094	\$5,012,472	\$1,686,350	\$4,190,838	\$296,049	\$189,478	\$292,877	\$22,271,351
31	May 2022	\$0	\$257,101	\$1,837,615	\$8,533,785	\$5,019,366	\$1,694,779	\$4,202,166	\$296,049	\$189,478	\$293,331	\$22,323,672
32	Jun 2022	\$0	\$257,096	\$1,925,754	\$8,935,663	\$5,043,697	\$1,715,148	\$4,278,182	\$296,049	\$189,478	\$293,751	\$22,934,819
33	Jul 2022	\$0	\$257,092	\$1,929,425	\$8,995,307	\$5,048,871	\$1,724,235	\$4,299,035	\$296,049	\$189,478	\$293,993	\$23,033,485
34	Aug 2022	\$0	\$258,588	\$1,930,863	\$9,022,261	\$5,048,907	\$1,860,090	\$4,331,677	\$296,049	\$189,478	\$294,110	\$23,232,024
35	Sep 2022	\$0	\$258,308	\$1,921,155	\$9,021,104	\$5,061,658	\$1,874,283	\$4,322,440	\$296,049	\$189,478	\$294,191	\$23,238,665
36	Oct 2022	\$0	\$258,227	\$1,926,868	\$9,040,695	\$5,071,146	\$1,890,493	\$4,301,813	\$296,049	\$189,478	\$294,212	\$23,268,982
37	Nov 2022	\$0	\$258,208	\$1,932,871	\$9,048,331	\$5,077,281	\$1,907,612	\$4,296,795	\$296,049	\$189,478	\$294,219	\$23,300,845
38	Dec 2022	\$0	\$258,192	\$1,934,838	\$9,056,617	\$5,080,982	\$1,918,589	\$4,298,913	\$296,049	\$189,478	\$294,228	\$23,327,885
39	Total:	\$0	\$3,091,231	\$22,620,260	\$105,603,295	\$60,446,989	\$21,282,489	\$50,975,786	\$3,552,591	\$2,273,737	\$3,518,324	\$273,364,704

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 2022	0.2%	-0.1%	13.2%	3.8%	3.3%	5.2%	22.2%	0.0%	2.0%	7.4%
41	Feb 2022	0.0%	0.1%	25.1%	1.1%	32.2%	0.9%	24.1%	0.5%	7.1%	65.3%
42	Mar 2022	47.8%	1.4%	20.7%	11.9%	-0.2%	3.4%	1.2%	0.0%	0.2%	0.3%
43	Apr 2022	0.0%	0.0%	5.3%	10.7%	8.4%	3.0%	7.0%	0.0%	6.5%	11.5%
44	May 2022	0.1%	0.9%	18.7%	15.7%	16.8%	7.4%	44.3%	49.1%	0.5%	11.3%
45	Jun 2022	0.0%	1.0%	5.4%	25.8%	2.5%	3.1%	-0.6%	-1.0%	0.3%	0.3%
46	Jul 2022	0.0%	5.4%	0.3%	10.0%	0.0%	49.6%	20.4%	0.2%	70.2%	3.0%
47	Aug 2022	0.1%	64.3%	-21.3%	-1.4%	15.6%	5.1%	-6.0%	-0.8%	0.6%	0.4%
48	Sep 2022	0.2%	17.7%	8.6%	5.7%	11.8%	5.9%	-13.2%	0.0%	-0.2%	0.3%
49	Oct 2022	0.0%	5.6%	10.7%	1.6%	7.6%	6.2%	-3.3%	67.5%	8.1%	0.0%
50	Nov 2022	51.6%	3.6%	2.8%	2.5%	2.3%	4.5%	1.6%	0.1%	0.1%	0.1%
51	Dec 2022	0.0%	0.1%	10.4%	12.4%	-0.4%	5.5%	2.4%	-15.6%	4.5%	0.3%

3) Calculation of Non-Incentive ISO Reserve

A) Change in Depreciation Reserve - ISO (See Note 5)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
52	\$0	\$2,815,097	\$18,522,855	\$72,482,650	\$45,039,366	\$8,130,220	\$28,896,295	\$3,165,826	\$2,949,617	\$3,563,950	\$185,565,876
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	\$3,091,231	\$22,620,260	\$105,603,295	\$60,446,989	\$21,282,489	\$50,975,786	\$3,552,591	\$2,273,737	\$3,518,324	\$273,364,704
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	-\$276,135	-\$4,097,405	-\$33,120,645	-\$15,407,623	-\$13,152,269	-\$22,079,491	-\$386,765	\$675,880	\$45,626	-\$87,798,827

4) Other Transmission Activity (See Note 8)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11 <u>Total</u>
55	Jan 2022	\$0	\$396	-\$541,488	-\$1,269,221	-\$510,202	-\$678,935	-\$4,892,768	\$0	\$13,487	\$3,357	-\$7,875,374
56	Feb 2022	\$0	-\$269	-\$1,029,845	-\$380,820	-\$4,964,282	-\$122,290	-\$5,332,061	-\$1,762	\$48,214	\$29,796	-\$11,753,321
57	Mar 2022	\$0	-\$3,996	-\$848,833	-\$3,936,302	\$29,441	-\$453,737	-\$261,112	-\$5	\$1,675	\$160	-\$5,472,709
58	Apr 2022	\$0	-\$36	-\$217,866	-\$3,559,946	-\$1,286,967	-\$400,034	-\$1,545,262	\$0	\$43,773	\$5,238	-\$6,961,099
59	May 2022	\$0	-\$2,551	-\$764,556	-\$5,192,219	-\$2,592,990	-\$976,752	-\$9,784,411	-\$189,965	\$3,469	\$5,164	-\$19,494,812
60	Jun 2022	\$0	-\$2,630	-\$221,175	-\$8,558,544	-\$392,292	-\$410,478	\$136,816	\$3,769	\$1,966	\$122	-\$9,442,446
61	Jul 2022	\$0	-\$15,008	-\$13,017	-\$3,323,826	\$6,362	-\$6,525,823	-\$4,511,050	-\$753	\$474,743	\$1,359	-\$13,907,011
62	Aug 2022	\$0	-\$177,535	\$871,553	\$450,415	-\$2,400,528	-\$674,434	\$1,331,966	\$3,205	\$3,976	\$187	-\$591,196
63	Sep 2022	\$0	-\$48,887	-\$352,680	-\$1,881,688	-\$1,823,682	-\$777,491	\$2,922,786	-\$15	-\$1,301	\$115	-\$1,962,844
64	Oct 2022	\$0	-\$15,413	-\$437,212	-\$517,704	-\$1,176,691	-\$821,528	\$728,406	-\$261,211	\$54,634	-\$17	-\$2,446,735
65	Nov 2022	\$0	-\$9,992	-\$116,363	-\$838,697	-\$361,520	-\$592,711	-\$351,573	-\$356	\$889	\$25	-\$2,270,298
66	Dec 2022	\$0	-\$214	-\$425,923	-\$4,112,092	\$65,728	-\$718,056	-\$521,228	\$60,327	\$30,354	\$121	-\$5,620,982
67	Total:	\$0	-\$276,135	-\$4,097,405	-\$33,120,645	-\$15,407,623	-\$13,152,269	-\$22,079,491	-\$386,765	\$675,880	\$45,626	-\$87,798,827

**Notes:**

1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based on previous year Plant Study, and shall match amounts on Line 13 in previous year Annual Update.

The amounts for each month on the remaining lines are calculated by summing the following values:

- a) Depreciation Expense (on Lines 27 to 38) for the same month;
- b) Other Transmission Activity (on Lines 55 to 66) for the same month; and
- c) Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.

For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:

- a) Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
- b) Other Transmission Activity for May of the Prior Year (on Line 59, Column 5); and
- c) The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).

2) Amounts on Line 15 derived from Plant Study for previous year Prior Year.

Amounts on Line 16 derived from Plant Study for Prior Year.

3) From 17-Depreciation, Lines 24 to 35.

4) From 6-PlantInService, Lines 93 to 104.

5) Line 13 - Line 1.

6) Line 39.

7) Line 52 - Line 53.

8) Multiply the monthly "Total Transmission Allocation Factors" ratios found in Lines 40-51 by the "Other Activity" on Line 54.

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

Cells shaded yellow are input cells

1) Summary of Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

a) End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

<u>Line</u>	<u>Account</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Total Balance</u>	<u>Source</u>
1	Account 190			\$417,413,304	Line 353, Col. 2
2	Account 282			-\$1,343,542,297	Line 452, Col. 2
3	Account 283			-\$16,578,670	Line 803, Col. 2
4	Net (Excess)/Deficient Deferred Tax Liability/Asset			<u>-\$492,356,964</u>	9-ADIT-2, Line 500, Column 11
5	Total Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes			-\$1,435,064,627	Sum of Lines 1 to 4

b) Beginning of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

<u>Line</u>	<u>Account</u>	<u>Col 1</u>	<u>Col 2</u>	<u>BOY Balance</u>	<u>Source</u>
9	Total Accumulated Deferred Income Taxes			<u>-\$1,448,070,322</u>	Previous Year Informational Filing, Line 5, Col. 2

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

<u>Line</u>	<u>Account</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Average ADIT</u>	<u>Source</u>
15	BOY/EOY Average Balance:			-\$1,441,567,474	Average of Line 5 and Line 10

Schedule 9-ADIT-1  
ADIT

2) Account 190 Detail

ACCT 190	Col 1 DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric:							
100	190.000 Amort of Debt Issuance Cost	\$449,174	\$353		\$448,821		C: Relates primarily to regulated Electric property
101	190.000 Executive Incentive Comp	\$3,602,406	\$17,528			\$3,584,878	C: Relates to employees in all functions
102	190.000 Ins - Inj/Damage Prov	\$27,952,687	\$136,010			\$27,816,677	C: Relates to employees in all functions
103	190.000 Accrued Vacation	\$20,756,802	\$100,997			\$20,655,805	C: Relates to employees in all functions
104	190.000 Amortization of Debt Expense	\$430,924	\$339		\$430,585		C: Relates primarily to regulated Electric property
105	190.000 Wildfire Reserve - Pre 2019	\$276,821,326	\$1,346,939			\$275,474,387	C: Relates to employees in all functions
106	190.000 Wildfire Reserve - Post 2018	\$63,084,318	\$63,084,318				Follows tax treatment
107	190.000 Decommissioning	\$335,051,216	\$335,051,216				Relates to nuclear decommissioning costs
108	190.000 Pension & PBOP	\$30,192,174	\$146,907			\$30,045,267	C: Relates to employees in all functions
109	190.000 Property/Non-ISO	\$709,968,046	\$3,454,515				Non-rate base property
110	190.000 Regulatory Assets/Liab	\$11,173,893	\$11,173,893				Relates to nonrecovery balancing account
111	190.000 Temp-Other/Non-ISO	\$766,170,975	\$766,170,975				Not component of rate base
112	190.000 Net Operation Loss DTA	\$2,170,980,840			\$2,170,980,840		NOL/DTA
113	...						

Continuation of Account 190 Detail

ACCT 190	Col 1 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:							
114	...						
250	Total Electric 190	\$4,416,634,781	\$1,180,683,990	\$0	\$2,171,860,246	\$357,577,014	<u>Source</u> Sum of Above Lines beginning on Line 100

Schedule 9-ADIT-1  
ADIT

Account 190 Gas and Other Income:

	<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 Property/Non-ISO - Gas	\$145,674	\$145,674				Non-rate base property
301	190.000 Property/Non-ISO - Other	-\$180,653	-\$180,653				Non-rate base property
302	190.000 Temp-Other/Non-ISO - Other	\$40,274,008	\$40,274,008				Other non-ISO related costs
303	190.000 EMS	\$1,159,191	\$1,159,191				Other non-ISO related costs
304	...						
350	Total Account 190 Gas and Other Income	\$41,398,220	\$41,398,220	\$0	\$0	\$0	Sum of Above Lines beginning on Line 300
351	Total Account 190	\$4,458,033,001	\$1,222,082,210	\$0	\$2,171,860,246	\$357,577,014	Line 250 + Line 350
352	Allocation Factors (Plant and Wages)				18.234%	5.984%	27-Allocators Lines 22 and 9 respectively.
353	Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$417,413,304		\$0	\$396,014,998	\$21,398,307	Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO.
354	FERC Form 1 Account 190	\$4,458,033,001	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	Description
400	282.000 Fully Normalized Deferred Tax	-\$1,343,542,297		-\$1,343,542,297			Property-related FERC costs
401	282.000 Property/Non-ISO	-\$8,234,890,577	-\$8,234,890,577				Property-related CPUC costs
402	282.000 Capitalized software	-\$51,213,481	-\$51,213,481				Property-related CPUC costs - cap software
403	282.000 Property/Non-ISO - Gas	-\$790,975	-\$790,975				Gas related costs
404	282.000 Property/Non-ISO - Other	\$869,772	\$869,772				Other non-ISO related costs
405	...						
450	Total Account 282	-\$9,629,567,558	-\$8,286,025,261	-\$1,343,542,297	\$0	\$0	Sum of Above Lines beginning on Line 400
451	Allocation Factors (Plant and Wages)				18.234%	5.984%	27-Allocators Lines 22 and 9 respectively.
452	Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	-\$1,343,542,297		-\$1,343,542,297	\$0	\$0	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO.
453	FERC Form 1 Account 282	-\$9,629,567,558	Must match amount on Line 450, Col. 2				FF1 275.5k

Schedule 9-ADIT-1  
ADIT

4) Account 283 Detail

ACCT 283	Col 1 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	-\$69,927,447	-\$69,927,447				Relates entirely to CPUC regulated property
501	283.000 Ad Valorem Lien Date Adj-Electric	-\$11,815,263		-\$11,815,263			Relates entirely to FERC regulated Electric property
502	283.000 Refunding & Retirement of Debt	-\$24,512,364	-\$19,267		-\$24,493,097		C: Relates to regulated Electric property
503	283.000 Health Care - IBNR	-\$2,798,251	-\$13,616			-\$2,784,635	C: Relates to employees in all functions
504	283.000 Balancing Accounts	-\$1,368,069,223	-\$1,368,069,223				Relates entirely to CPUC balancing account recovery
505	283.000 Decommissioning	-\$320,533,036	-\$320,533,036				Relates to nuclear decommissioning costs
506	283.000 Regulatory Assets/Liab	-\$90,301,229	-\$90,301,229				Relates to nonrecovery balancing account
507	283.000 Temp - Other/Non-ISO	-\$473,707,260	-\$473,707,260				Not component of rate base
508	283.000 Bond Discount Amort	-\$717,462	-\$564		-\$716,898		C: Relates primarily to regulated Electric property
509	...						

Continuation of Account 283 Detail

ACCT 283	Col 1 DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric (continued):							
510	...						
650	Total Electric 283	-\$2,362,381,535	-\$2,322,571,642	-\$11,815,263	-\$25,209,995	-\$2,784,635	Sum of Above Lines beginning on Line 500
Account 283 Gas and Other:							
700	283.000 Balancing Accounts - Gas	-\$199,630	-\$199,630				Gas related costs
701	283.000 Temp - Other/Non-ISO - Gas	-\$16,734	-\$16,734				Gas related costs
702	283.000 Balancing Accounts - Other	-\$938,613	-\$938,613				Other non-ISO related costs
703	283.000 Temp - Other/Non-ISO - Other	-\$5,995,093	-\$5,995,093				Other non-ISO related costs
800	Total Account 283 Gas and Other	-\$7,150,070	-\$7,150,070	\$0	\$0	\$0	Sum of Above Lines beginning on Line 700
801	Total Account 283	-\$2,369,531,605	-\$2,329,721,712	-\$11,815,263	-\$25,209,995	-\$2,784,635	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				18.234%	5.984%	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	-\$16,578,670		-\$11,815,263	-\$4,596,767	-\$166,640	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO.
804	FERC Form 1 Account 283	-\$2,369,531,605	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:

	<b>FERC Form 1 Reference or Instruction</b>	<b>Prior Year Value</b>
A:Total Electric Wages and Salaries	FF1 354.28b	\$837,047,586
B:Gas Wages and Salaries	FF1 355.62b	\$871,038
C:Water Wages and Salaries	FF1 355.64b	<b>\$3,221,726</b>
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$841,140,350
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	0.4866%

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

	<b>FERC Form 1 Reference or Instruction</b>	<b>Prior Year Value</b>
F:Total Electric Plant In Service	FF1 207.104g	\$61,903,742,199
G:Total Gas Plant In Service	FF1 201.8d	\$6,891,042
H:Total Water Plant in Service	FF1 201.8e	<b>\$41,804,483</b>
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$61,952,437,724
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	0.0786%

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: **2022**

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	= (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	<b>Protected - Property Related - (Note 1)</b>										
2	Method/Life	-	(587,906,008)			13,004,135	(\$574,901,873)	\$0	\$0	(\$574,901,873)	
3	CPI	5,163,999				(890,020)	\$4,273,979	\$0	\$4,273,979	\$0	
4	FERC S Georgia - Norm	2,245,212				(898,085)	\$1,347,127	\$0	\$1,347,127	\$0	
5	Federal NOL	20,657,160				(18,245)	\$20,638,915	\$0	\$20,638,915	\$0	
6	...						\$0				
50	Total Protected - Property Related:	\$28,066,371	(\$587,906,008)	\$0	\$0	(\$1,806,350)	\$13,004,135	(\$548,641,852)	\$0	\$26,260,021	(\$574,901,873)
100	<b>Unprotected - Property Related - (Note 2)</b>										
101	Mixed Service Costs							\$0	\$0	\$0	\$0
102	AFUDC Debt							\$0	\$0	\$0	\$0
103	Tax Repair Deduction							\$0	\$0	\$0	\$0
104	Capitalized Software Deduction							\$0	\$0	\$0	\$0
105	Other Historical Basis Differences							\$0	\$0	\$0	\$0
106	Federal Benefit of State Taxes							\$0	\$0	\$0	\$0
107	...							\$0			
150	Total Unprotected - Property Related:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	<b>Cost of Removal - Book Accrual - (Note 3)</b>	56,284,888	-	-	-	-	\$56,284,888	\$0	\$56,284,888	\$0	
250	<b>Total Property Related (= L50+L150+L200)</b>	\$84,351,259	(\$587,906,008)	\$0	\$0	(\$1,806,350)	\$13,004,135	(\$492,356,964)	\$0	\$82,544,909	(\$574,901,873)
300	<b>Unprotected - Non-Property Related - (Note 4)</b>										
301	Amort of Debt Issuance Cost							\$0	\$0	\$0	\$0
302	Executive Incentive Comp							\$0	\$0	\$0	\$0
303	Bond Discount Amort							\$0	\$0	\$0	\$0
304	Executive Incentive Plan ST							\$0	\$0	\$0	\$0
305	Executive Incentive Plan LT							\$0	\$0	\$0	\$0
306	Ins - Inj/Damages Prov							\$0	\$0	\$0	\$0
307	Accrued Vacation							\$0	\$0	\$0	\$0
308	PBOP 401H Amortization							\$0	\$0	\$0	\$0
309	EMS							\$0	\$0	\$0	\$0
310	Amortization of Debt Expense							\$0	\$0	\$0	\$0
311	Pension & PBOP							\$0	\$0	\$0	\$0
312	Ad Valorem Lien Date Adj							\$0	\$0	\$0	\$0
313	Refunding & Retirement of Debt							\$0	\$0	\$0	\$0
314	Health Care - IBNR							\$0	\$0	\$0	\$0
315	...							\$0			
350	Total Non-Property Related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	<b>Grand Total (= L 250 + L 350)</b>	\$84,351,259	(\$587,906,008)	\$0	\$0	(\$1,806,350)	\$13,004,135	(\$492,356,964)	\$0	\$82,544,909	(\$574,901,873)
500	<b>Total Net Amounts</b>		(\$503,554,749)				\$11,197,785			(\$492,356,964)	
600	<b>Tax Gross-Up Percent (CTR/(1-CTR))</b>								38.857%	38.857%	
601	<b>Tax Gross-Up Amt (Line 400 x Line 600)</b>	(Note 8)							\$32,074,690	(\$223,391,117)	

**Notes:**

1) Method/Life and Federal NOL are amortized into rates under average rate assumption method over remaining book life, and SGA is amortized over remaining book life under straight-line method.

2) Amortized into rates as follows (number of years of amortization, and beginning year of amortization).

Amortization Period: 4

Beginning Year: 2018

3) Amortization subject to pending SCE private letter ruling request and/or IRS guidance developed from IRS Notice 2019-33.

Amortization Period:

Beginning Year:

4) Amortized into rates as follows (number of years of amortization, and beginning year of amortization).

Amortization Period: 1

Beginning Year: 2018

5) Add additional lines if necessary to support amounts (at Lines 6, 107, and 315, or more if necessary).

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

Prior Year: **2022**  
 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	<b>Protected - Property Related</b>									
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	<b>Unprotected - Property Related</b>									
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	<b>Cost of Removal - Book Accrual</b>	282			\$0	\$0	\$0	\$0		
250	<b>Total Property Related (= L50 + L150 + L200)</b>		\$0	\$0	\$0	\$0	\$0	\$0		
300	<b>Unprotected - Non-Property Related</b>									
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	<b>Total Non-Property Related</b>		\$0	\$0	\$0	\$0	\$0	\$0		
400	<b>Grand Total (= L 250 + L 350)</b>		\$0	\$0	\$0	\$0	\$0	\$0		

**Instructions:**

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

**Prior Year CWIP and Forecast Period Incremental CWIP by Project**

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

**1) Prior Year CWIP, Total and by Project**

Workpaper: WP Schedule 10

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>
			= Sum of all columns					
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Monthly Total CWIP</u>	<u>Tehachapi</u>	<u>Devers to Colorado River</u>	<u>South of Kramer</u>	<u>West of Devers</u>	<u>Red Bluff</u>
1	December	2021	\$453,086,011	\$164,209	\$0	\$6,065,999	\$371,163	\$0
2	January	2022	\$459,463,691	\$164,209	\$0	\$6,107,560	\$375,199	\$0
3	February	2022	\$470,910,235	\$164,484	\$0	\$6,133,199	\$487,096	\$0
4	March	2022	\$477,055,956	\$164,460	\$0	\$6,159,376	\$548,681	\$0
5	April	2022	\$485,702,743	\$165,047	\$0	\$6,221,315	\$613,619	\$0
6	May	2022	\$270,066,019	\$165,280	\$0	\$6,273,705	\$614,756	\$0
7	June	2022	\$263,440,826	\$566,732	\$0	\$6,301,493	\$674,450	\$0
8	July	2022	\$263,461,521	\$566,595	\$0	\$6,305,356	\$761,955	\$0
9	August	2022	\$265,019,331	\$565,658	\$0	\$6,308,496	\$765,257	\$0
10	September	2022	\$266,696,724	\$565,763	\$0	\$6,311,268	\$807,653	\$0
11	October	2022	\$268,245,470	\$565,763	\$0	\$6,313,329	\$854,600	\$0
12	November	2022	\$271,768,251	\$565,834	\$0	\$6,315,803	\$882,715	\$0
13	December	2022	\$285,206,915	\$569,300	\$0	\$6,391,147	\$974,728	\$0
14	13 Month Averages:		\$346,163,361	\$381,026	\$0	\$6,246,773	\$671,682	\$0

			<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>Col 13</u>
			<u>Whirlwind Substation Expansion</u>	<u>Colorado River Substation Expansion</u>	<u>Mesa</u>	<u>Alberhill</u>	<u>ELM Series Caps</u>	<u>Riverside</u>	
<u>Line</u>	<u>Month</u>	<u>Year</u>							
15	December	2021	\$0	\$0	\$201,436,017	\$25,294,389	\$189,682,924	\$30,071,311	
16	January	2022	\$0	\$0	\$207,960,493	\$25,218,671	\$189,122,117	\$30,515,443	
17	February	2022	\$0	\$0	\$210,345,900	\$25,343,083	\$197,513,865	\$30,922,610	
18	March	2022	\$0	\$0	\$213,013,304	\$25,447,581	\$200,404,334	\$31,318,220	
19	April	2022	\$0	\$0	\$217,524,451	\$25,620,961	\$203,801,602	\$31,755,748	
20	May	2022	\$0	\$0	\$0	\$25,693,715	\$205,258,721	\$32,059,842	
21	June	2022	\$0	\$0	\$0	\$25,770,422	\$197,827,530	\$32,300,199	
22	July	2022	\$0	\$0	\$0	\$25,880,102	\$197,560,151	\$32,387,361	
23	August	2022	\$0	\$0	\$0	\$25,922,023	\$198,951,448	\$32,506,448	
24	September	2022	\$0	\$0	\$0	\$26,119,669	\$200,230,066	\$32,662,305	
25	October	2022	\$0	\$0	\$0	\$26,183,423	\$201,437,061	\$32,891,294	
26	November	2022	\$0	\$0	\$0	\$26,248,109	\$204,640,768	\$33,115,021	
27	December	2022	\$0	\$0	\$0	\$26,660,116	\$212,122,947	\$38,488,677	
28	13 Month Averages:		\$0	\$0	\$80,790,782	\$25,800,174	\$199,888,733	\$32,384,191	---

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	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
29	December	2022	---	---	---	---	---	---	\$285,206,915	---
30	January	2023	\$6,572,943	\$492,971	\$7,065,913	\$5,057,409	\$0	\$379,306	\$286,836,114	\$1,629,199
31	February	2023	\$7,499,546	\$562,466	\$8,062,012	\$1,952,396	\$0	\$146,430	\$292,799,300	\$7,592,385
32	March	2023	\$2,766,824	\$207,512	\$2,974,336	\$1,516,783	\$0	\$113,759	\$294,143,094	\$8,936,179
33	April	2023	\$3,153,897	\$236,542	\$3,390,439	\$1,314,311	\$0	\$98,573	\$296,120,649	\$10,913,734
34	May	2023	\$5,513,922	\$413,544	\$5,927,466	\$1,706,349	\$0	\$127,976	\$300,213,790	\$15,006,875
35	June	2023	\$2,605,554	\$195,417	\$2,800,971	\$141,195,738	\$130,664,573	\$789,837	\$161,029,185	-\$124,177,731
36	July	2023	\$4,680,635	\$351,048	\$5,031,683	\$3,668,173	\$0	\$275,113	\$162,117,581	-\$123,089,334
37	August	2023	\$1,731,949	\$129,896	\$1,861,845	\$1,357,651	\$0	\$101,824	\$162,519,952	-\$122,686,964
38	September	2023	\$9,187,308	\$689,048	\$9,876,356	\$2,076,096	\$0	\$155,707	\$170,164,504	-\$115,042,411
39	October	2023	\$7,658,757	\$574,407	\$8,233,164	\$831,847	\$0	\$62,389	\$177,503,433	-\$107,703,483
40	November	2023	\$9,025,238	\$676,893	\$9,702,131	\$1,988,847	\$0	\$149,164	\$185,067,553	-\$100,139,362
41	December	2023	\$11,726,462	\$879,485	\$12,605,947	\$114,345,230	\$78,607,147	\$2,680,356	\$80,647,914	-\$204,559,001
42	January	2024	\$4,188,854	\$314,164	\$4,503,018	\$2,793,000	\$0	\$209,475	\$82,148,457	-\$203,058,458
43	February	2024	\$8,985,294	\$673,897	\$9,659,191	\$7,538,000	\$0	\$565,350	\$83,704,298	-\$201,502,617
44	March	2024	\$3,133,484	\$235,011	\$3,368,495	\$7,445,254	\$4,395,254	\$228,750	\$79,398,789	-\$205,808,126
45	April	2024	\$3,383,484	\$253,761	\$3,637,245	\$1,155,000	\$0	\$86,625	\$81,794,410	-\$203,412,506
46	May	2024	\$14,889,984	\$1,116,749	\$16,006,733	\$2,921,000	\$0	\$219,075	\$94,661,067	-\$190,545,848
47	June	2024	\$18,808,984	\$1,410,674	\$20,219,658	\$2,940,000	\$0	\$220,500	\$111,720,225	-\$173,486,690
48	July	2024	\$18,571,984	\$1,392,899	\$19,964,883	\$2,683,000	\$0	\$201,225	\$128,800,883	-\$156,406,032
49	August	2024	\$18,468,984	\$1,385,174	\$19,854,158	\$2,100,000	\$0	\$157,500	\$146,397,541	-\$138,809,374
50	September	2024	\$10,921,193	\$819,090	\$11,740,283	\$2,100,000	\$0	\$157,500	\$155,880,324	-\$129,326,591
51	October	2024	\$17,478,984	\$1,310,924	\$18,789,908	\$2,100,000	\$0	\$157,500	\$172,412,731	-\$112,794,184
52	November	2024	\$17,478,984	\$1,310,924	\$18,789,908	\$2,100,000	\$0	\$157,500	\$188,945,139	-\$96,261,776
53	December	2024	\$30,332,900	\$2,274,968	\$32,607,868	\$6,093,407	\$0	\$457,006	\$215,002,594	-\$70,204,321
54	<b>13-Month Averages:</b>									<b>-\$160,475,040</b>

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
			See Note 2	= C1 * 16-Pint Add Line 74	= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	= (C4 - C5) * 16-Pint Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
			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
55	December	2022	---	---	---	---	---	---	\$569,300	---
56	January	2023	\$218	\$16	\$234	\$218	\$0	\$16	\$569,300	\$0
57	February	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$569,300	\$0
58	March	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$569,300	\$0
59	April	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$569,300	\$0
60	May	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$569,300	\$0
61	June	2023	\$0	\$0	\$0	\$569,300	\$569,300	\$0	\$0	-\$569,300
62	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
63	August	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
64	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
65	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
66	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
67	December	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
68	January	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
69	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
70	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
71	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
72	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
73	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
74	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
75	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
76	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
77	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
78	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
79	December	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$569,300
80	<b>13-Month Averages:</b>									<b>-\$569,300</b>

3b) Project:

**Devers to Colorado River**  
Col 1 Col 2  
= C1 \*  
16-Plnt Add Line 74

Col 3  
= C1 + C2

Col 4  
Unloaded  
Total  
Plant Adds

Col 5  
Prior Period  
CWIP Closed

Col 6  
= (C4 - C5) \*  
16-Plnt Add Line 74

Col 7  
= Prior Month C7  
+ C3 - C4 - C6

Col 8  
= C7 -  
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
81	December	2022	---	---	---	---	---	---	\$0	---
82	January	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	February	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	March	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	April	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	May	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	June	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	August	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	December	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	January	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	December	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	13-Month Averages:									

3c) Project:

**South of Kramer**  
Col 1 Col 2  
= C1 \*  
16-Plnt Add Line 74

Col 3  
= C1 + C2

Col 4  
Unloaded  
Total  
Plant Adds

Col 5  
Prior Period  
CWIP Closed

Col 6  
= (C4 - C5) \*  
16-Plnt Add Line 74

Col 7  
= Prior Month C7  
+ C3 - C4 - C6

Col 8  
= C7 -  
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
107	December	2022	---	---	---	---	---	---	\$6,391,147	---
108	January	2023	\$2,046	\$153	\$2,199	\$0	\$0	\$0	\$6,393,346	\$2,199
109	February	2023	-\$159	-\$12	-\$171	\$0	\$0	\$0	\$6,393,175	\$2,029
110	March	2023	\$20,000	\$1,500	\$21,500	\$0	\$0	\$0	\$6,414,675	\$23,529
111	April	2023	\$50,000	\$3,750	\$53,750	\$0	\$0	\$0	\$6,468,425	\$77,279
112	May	2023	\$50,000	\$3,750	\$53,750	\$0	\$0	\$0	\$6,522,175	\$131,029
113	June	2023	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$6,608,175	\$217,029
114	July	2023	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$6,694,175	\$303,029
115	August	2023	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$6,780,175	\$389,029
116	September	2023	\$98,113	\$7,358	\$105,471	\$0	\$0	\$0	\$6,885,647	\$494,500
117	October	2023	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$6,971,647	\$580,500
118	November	2023	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$7,057,647	\$666,500
119	December	2023	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$7,143,647	\$752,500
120	January	2024	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$7,229,647	\$838,500
121	February	2024	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$7,337,147	\$946,000
122	March	2024	\$350,000	\$26,250	\$376,250	\$0	\$0	\$0	\$7,713,397	\$1,322,250
123	April	2024	\$350,000	\$26,250	\$376,250	\$0	\$0	\$0	\$8,089,647	\$1,698,500
124	May	2024	\$350,000	\$26,250	\$376,250	\$0	\$0	\$0	\$8,465,897	\$2,074,750
125	June	2024	\$250,000	\$18,750	\$268,750	\$0	\$0	\$0	\$8,734,647	\$2,343,500
126	July	2024	\$270,000	\$20,250	\$290,250	\$0	\$0	\$0	\$9,024,897	\$2,633,750
127	August	2024	\$250,000	\$18,750	\$268,750	\$0	\$0	\$0	\$9,293,647	\$2,902,500
128	September	2024	\$250,000	\$18,750	\$268,750	\$0	\$0	\$0	\$9,562,397	\$3,171,250
129	October	2024	\$250,000	\$18,750	\$268,750	\$0	\$0	\$0	\$9,831,147	\$3,440,000
130	November	2024	\$250,000	\$18,750	\$268,750	\$0	\$0	\$0	\$10,099,897	\$3,708,750
131	December	2024	\$250,000	\$18,750	\$268,750	\$0	\$0	\$0	\$10,368,647	\$3,977,500
132	13-Month Averages:									

3d) Project:

West of Devers

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
133	December	2022	---	---	---	---	---	---	---	---
134	January	2023	\$16,418	\$1,231	\$17,649	\$16,115	\$0	\$1,209	\$975,054	\$326
135	February	2023	\$23,177	\$1,738	\$24,915	\$23,159	\$0	\$1,737	\$975,073	\$345
136	March	2023	\$150,000	\$11,250	\$161,250	\$150,000	\$0	\$11,250	\$975,073	\$345
137	April	2023	\$150,000	\$11,250	\$161,250	\$150,000	\$0	\$11,250	\$975,073	\$345
138	May	2023	\$150,000	\$11,250	\$161,250	\$150,000	\$0	\$11,250	\$975,073	\$345
139	June	2023	\$150,000	\$11,250	\$161,250	\$150,000	\$0	\$11,250	\$975,073	\$345
140	July	2023	\$150,000	\$11,250	\$161,250	\$150,000	\$0	\$11,250	\$975,073	\$345
141	August	2023	\$150,000	\$11,250	\$161,250	\$150,000	\$0	\$11,250	\$975,073	\$345
142	September	2023	\$6,650,000	\$498,750	\$7,148,750	\$150,000	\$0	\$11,250	\$7,962,573	\$6,987,845
143	October	2023	\$150,000	\$11,250	\$161,250	\$150,000	\$0	\$11,250	\$7,962,573	\$6,987,845
144	November	2023	\$225,000	\$16,875	\$241,875	\$225,000	\$0	\$16,875	\$7,962,573	\$6,987,845
145	December	2023	\$252,747	\$18,956	\$271,703	\$7,727,796	\$974,728	\$506,480	\$0	-\$974,728
146	January	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
147	February	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
148	March	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
149	April	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
150	May	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
151	June	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
152	July	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
153	August	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
154	September	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
155	October	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
156	November	2024	\$100,000	\$7,500	\$107,500	\$100,000	\$0	\$7,500	\$0	-\$974,728
157	December	2024	\$85,018	\$6,376	\$91,394	\$85,018	\$0	\$6,376	\$0	-\$974,728
158	13-Month Averages:									-\$974,728

3e) Project:

Red Bluff

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
159	December	2022	---	---	---	---	---	---	---	---
160	January	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	February	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	March	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	April	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	May	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	June	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167	August	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	December	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	January	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	December	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
184	13-Month Averages:									\$0

3f) Project:

Whirlwind Substation Expansion

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	Unload Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
185	December	2022	---	---	---	---	---	---	---	---
186	January	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
187	February	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	March	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189	April	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	May	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
191	June	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193	August	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
195	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
196	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
197	December	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	January	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
199	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
201	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
209	December	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	13-Month Averages:									\$0

3g) Project:

Colorado River Substation Expansion

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
211	December	2022	---	---	---	---	---	---	---	---
212	January	2023	\$32,473	\$2,435	\$34,908	\$32,473	\$0	\$2,435	\$0	\$0
213	February	2023	\$16,247	\$1,219	\$17,466	\$16,247	\$0	\$1,219	\$0	\$0
214	March	2023	\$37,820	\$2,837	\$40,657	\$37,820	\$0	\$2,837	\$0	\$0
215	April	2023	\$37,820	\$2,837	\$40,657	\$37,820	\$0	\$2,837	\$0	\$0
216	May	2023	\$37,820	\$2,837	\$40,657	\$37,820	\$0	\$2,837	\$0	\$0
217	June	2023	\$37,820	\$2,837	\$40,657	\$37,820	\$0	\$2,837	\$0	\$0
218	July	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
219	August	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	September	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
221	October	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
222	November	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
223	December	2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
224	January	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
227	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
228	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
229	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
231	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
232	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235	December	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236	13-Month Averages:									\$0



**3h) Project: Mesa**

			<u>Col 1</u>	<u>Col 2</u> = C1 * 16-Plnt Add Line 74	<u>Col 3</u> = C1 + C2	<u>Col 4</u> Unloaded Total Plant Adds	<u>Col 5</u> Prior Period CWIP Closed	<u>Col 6</u> = (C4 - C5) * 16-Plnt Add Line 74	<u>Col 7</u> = Prior Month C7 + C3 - C4 - C6	<u>Col 8</u> = C7 - Dec Prior Year C7
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
237	December	2022	---	---	---	---	---	---	\$0	---
238	January	2023	\$5,004,166	\$375,312	\$5,379,478	\$5,004,166	\$0	\$375,312	\$0	\$0
239	February	2023	\$1,630,830	\$122,312	\$1,753,142	\$1,630,830	\$0	\$122,312	\$0	\$0
240	March	2023	\$1,326,859	\$99,514	\$1,426,373	\$1,326,859	\$0	\$99,514	\$0	\$0
241	April	2023	\$1,120,491	\$84,037	\$1,204,528	\$1,120,491	\$0	\$84,037	\$0	\$0
242	May	2023	\$1,512,529	\$113,440	\$1,625,969	\$1,512,529	\$0	\$113,440	\$0	\$0
243	June	2023	\$701,460	\$52,610	\$754,070	\$701,460	\$0	\$52,610	\$0	\$0
244	July	2023	\$681,460	\$51,110	\$732,570	\$681,460	\$0	\$51,110	\$0	\$0
245	August	2023	\$681,460	\$51,110	\$732,570	\$681,460	\$0	\$51,110	\$0	\$0
246	September	2023	\$681,460	\$51,110	\$732,570	\$681,460	\$0	\$51,110	\$0	\$0
247	October	2023	\$681,460	\$51,110	\$732,570	\$681,460	\$0	\$51,110	\$0	\$0
248	November	2023	\$681,460	\$51,110	\$732,570	\$681,460	\$0	\$51,110	\$0	\$0
249	December	2023	\$554,915	\$41,619	\$596,534	\$554,915	\$0	\$41,619	\$0	\$0
250	January	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
253	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
261	December	2024	\$3,019,389	\$226,454	\$3,245,843	\$3,019,389	\$0	\$226,454	\$0	\$0
262	<b>13-Month Averages:</b>									<b>\$0</b>

**3i) Project: Alberhill**

			<u>Col 1</u>	<u>Col 2</u> = C1 * 16-Plnt Add Line 74	<u>Col 3</u> = C1 + C2	<u>Col 4</u> Unloaded Total Plant Adds	<u>Col 5</u> Prior Period CWIP Closed	<u>Col 6</u> = (C4 - C5) * 16-Plnt Add Line 74	<u>Col 7</u> = Prior Month C7 + C3 - C4 - C6	<u>Col 8</u> = C7 - Dec Prior Year C7
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
263	December	2022	---	---	---	---	---	---	\$26,660,116	---
264	January	2023	-\$124,733	-\$9,355	-\$134,088	\$0	\$0	\$0	\$26,526,029	-\$134,088
265	February	2023	\$100,114	\$7,509	\$107,622	\$0	\$0	\$0	\$26,633,651	-\$26,466
266	March	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$26,746,311	\$86,194
267	April	2023	\$96,437	\$7,233	\$103,670	\$0	\$0	\$0	\$26,849,981	\$189,864
268	May	2023	\$52,400	\$3,930	\$56,330	\$0	\$0	\$0	\$26,906,311	\$246,194
269	June	2023	\$52,400	\$3,930	\$56,330	\$0	\$0	\$0	\$26,962,641	\$302,524
270	July	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$27,075,301	\$415,184
271	August	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$27,187,961	\$527,844
272	September	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$27,300,621	\$640,504
273	October	2023	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$27,413,281	\$753,164
274	November	2023	\$137,782	\$10,334	\$148,116	\$0	\$0	\$0	\$27,561,396	\$901,280
275	December	2023	\$262,000	\$19,650	\$281,650	\$0	\$0	\$0	\$27,843,046	\$1,182,930
276	January	2024	\$31,440	\$2,358	\$33,798	\$0	\$0	\$0	\$27,876,844	\$1,216,728
277	February	2024	\$62,880	\$4,716	\$67,596	\$0	\$0	\$0	\$27,944,440	\$1,284,324
278	March	2024	\$94,320	\$7,074	\$101,394	\$0	\$0	\$0	\$28,045,834	\$1,385,718
279	April	2024	\$94,320	\$7,074	\$101,394	\$0	\$0	\$0	\$28,147,228	\$1,487,112
280	May	2024	\$94,320	\$7,074	\$101,394	\$0	\$0	\$0	\$28,248,622	\$1,588,506
281	June	2024	\$94,320	\$7,074	\$101,394	\$0	\$0	\$0	\$28,350,016	\$1,689,900
282	July	2024	\$94,320	\$7,074	\$101,394	\$0	\$0	\$0	\$28,451,410	\$1,791,294
283	August	2024	\$94,320	\$7,074	\$101,394	\$0	\$0	\$0	\$28,552,804	\$1,892,688
284	September	2024	\$94,320	\$7,074	\$101,394	\$0	\$0	\$0	\$28,654,198	\$1,994,082
285	October	2024	\$94,320	\$7,074	\$101,394	\$0	\$0	\$0	\$28,755,592	\$2,095,476
286	November	2024	\$94,320	\$7,074	\$101,394	\$0	\$0	\$0	\$28,856,986	\$2,196,870
287	December	2024	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$28,969,646	\$2,309,530
288	<b>13-Month Averages:</b>									<b>\$1,701,166</b>

**3j) Project: ELM Series Caps**

			<u>Col 1</u>	<u>Col 2</u> = C1 * 16-Plnt Add Line 74	<u>Col 3</u> = C1 + C2	<u>Col 4</u> Unloaded Total Plant Adds	<u>Col 5</u> Prior Period CWIP Closed	<u>Col 6</u> = (C4 - C5) * 16-Plnt Add Line 74	<u>Col 7</u> = Prior Month C7 + C3 - C4 - C6	<u>Col 8</u> = C7 - Dec Prior Year C7
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
289	December	2022	---	---	---	---	---	---	\$212,122,947	---
290	January	2023	\$1,570,590	\$117,794	\$1,688,384	\$4,437	\$0	\$333	\$213,806,561	\$1,683,614
291	February	2023	\$5,605,533	\$420,415	\$6,025,948	\$282,160	\$0	\$21,162	\$219,529,187	\$7,406,240
292	March	2023	\$1,106,848	\$83,014	\$1,189,862	\$2,104	\$0	\$158	\$220,716,787	\$8,593,840
293	April	2023	\$1,679,651	\$125,974	\$1,805,625	\$6,000	\$0	\$450	\$222,515,962	\$10,393,015
294	May	2023	\$3,691,675	\$276,876	\$3,968,551	\$6,000	\$0	\$450	\$226,478,062	\$14,355,116
295	June	2023	\$1,564,376	\$117,328	\$1,681,704	\$139,737,158	\$130,095,273	\$723,141	\$87,699,467	-\$124,423,480
296	July	2023	\$3,644,877	\$273,366	\$3,918,243	\$2,836,713	\$0	\$212,753	\$88,568,243	-\$123,554,703
297	August	2023	\$696,191	\$52,214	\$748,405	\$526,191	\$0	\$39,464	\$88,750,993	-\$123,371,953
298	September	2023	\$1,633,437	\$122,508	\$1,755,945	\$1,244,636	\$0	\$93,348	\$89,168,954	-\$122,953,992
299	October	2023	\$6,622,000	\$496,650	\$7,118,650	\$387	\$0	\$29	\$96,287,188	-\$115,835,759
300	November	2023	\$7,702,000	\$577,650	\$8,279,650	\$1,082,387	\$0	\$81,179	\$103,403,272	-\$108,719,675
301	December	2023	\$10,440,822	\$783,062	\$11,223,884	\$106,062,519	\$77,632,419	\$2,132,257	\$6,432,379	-\$205,690,568
302	January	2024	\$2,693,000	\$201,975	\$2,894,975	\$2,693,000	\$0	\$201,975	\$6,432,379	-\$205,690,568
303	February	2024	\$7,438,000	\$557,850	\$7,995,850	\$7,438,000	\$0	\$557,850	\$6,432,379	-\$205,690,568
304	March	2024	\$1,055,000	\$79,125	\$1,134,125	\$7,345,254	\$4,395,254	\$221,250	\$0	-\$212,122,947
305	April	2024	\$1,055,000	\$79,125	\$1,134,125	\$1,055,000	\$0	\$79,125	\$0	-\$212,122,947
306	May	2024	\$2,821,000	\$211,575	\$3,032,575	\$2,821,000	\$0	\$211,575	\$0	-\$212,122,947
307	June	2024	\$2,840,000	\$213,000	\$3,053,000	\$2,840,000	\$0	\$213,000	\$0	-\$212,122,947
308	July	2024	\$2,583,000	\$193,725	\$2,776,725	\$2,583,000	\$0	\$193,725	\$0	-\$212,122,947
309	August	2024	\$2,000,000	\$150,000	\$2,150,000	\$2,000,000	\$0	\$150,000	\$0	-\$212,122,947
310	September	2024	\$2,000,000	\$150,000	\$2,150,000	\$2,000,000	\$0	\$150,000	\$0	-\$212,122,947
311	October	2024	\$2,000,000	\$150,000	\$2,150,000	\$2,000,000	\$0	\$150,000	\$0	-\$212,122,947
312	November	2024	\$2,000,000	\$150,000	\$2,150,000	\$2,000,000	\$0	\$150,000	\$0	-\$212,122,947
313	December	2024	\$2,989,000	\$224,175	\$3,213,175	\$2,989,000	\$0	\$224,175	\$0	-\$212,122,947
314	<b>13-Month Averages:</b>									<b>-\$210,638,552</b>

**3k) Project: Riverside**

			<u>Col 1</u>	<u>Col 2</u> = C1 * 16-Plnt Add Line 74	<u>Col 3</u> = C1 + C2	<u>Col 4</u> Unloaded Total Plant Adds	<u>Col 5</u> Prior Period CWIP Closed	<u>Col 6</u> = (C4 - C5) * 16-Plnt Add Line 74	<u>Col 7</u> = Prior Month C7 + C3 - C4 - C6	<u>Col 8</u> = C7 - Dec Prior Year C7
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Forecast Expenditures</u>	<u>Corporate Overheads</u>	<u>Total CWIP Exp</u>	<u>Total Plant Adds</u>	<u>Prior Period CWIP Closed</u>	<u>Over Heads Closed to PIS</u>	<u>Forecast Period CWIP</u>	<u>Forecast Period Incremental CWIP</u>
315	December	2022	---	---	---	---	---	---	\$38,488,677	---
316	January	2023	\$71,764	\$5,382	\$77,147	\$0	\$0	\$0	\$38,565,824	\$77,147
317	February	2023	\$123,804	\$9,285	\$133,089	\$0	\$0	\$0	\$38,698,914	\$210,236
318	March	2023	\$20,497	\$1,537	\$22,034	\$0	\$0	\$0	\$38,720,948	\$232,270
319	April	2023	\$19,498	\$1,462	\$20,960	\$0	\$0	\$0	\$38,741,908	\$253,231
320	May	2023	\$19,498	\$1,462	\$20,960	\$0	\$0	\$0	\$38,762,869	\$274,191
321	June	2023	\$19,498	\$1,462	\$20,960	\$0	\$0	\$0	\$38,783,829	\$295,152
322	July	2023	\$19,498	\$1,462	\$20,960	\$0	\$0	\$0	\$38,804,789	\$316,112
323	August	2023	\$19,498	\$1,462	\$20,960	\$0	\$0	\$0	\$38,825,750	\$337,072
324	September	2023	\$19,498	\$1,462	\$20,960	\$0	\$0	\$0	\$38,846,710	\$358,033
325	October	2023	\$20,497	\$1,537	\$22,034	\$0	\$0	\$0	\$38,868,744	\$380,067
326	November	2023	\$198,996	\$14,925	\$213,921	\$0	\$0	\$0	\$39,082,665	\$593,988
327	December	2023	\$135,978	\$10,198	\$146,177	\$0	\$0	\$0	\$39,228,842	\$740,164
328	January	2024	\$1,284,414	\$96,331	\$1,380,745	\$0	\$0	\$0	\$40,609,587	\$2,120,909
329	February	2024	\$1,284,414	\$96,331	\$1,380,745	\$0	\$0	\$0	\$41,990,332	\$3,501,654
330	March	2024	\$1,534,164	\$115,062	\$1,649,226	\$0	\$0	\$0	\$43,639,558	\$5,150,881
331	April	2024	\$1,784,164	\$133,812	\$1,917,976	\$0	\$0	\$0	\$45,557,535	\$7,068,857
332	May	2024	\$11,524,664	\$864,350	\$12,389,014	\$0	\$0	\$0	\$57,946,548	\$19,457,871
333	June	2024	\$15,524,664	\$1,164,350	\$16,689,014	\$0	\$0	\$0	\$74,635,562	\$36,146,885
334	July	2024	\$15,524,664	\$1,164,350	\$16,689,014	\$0	\$0	\$0	\$91,324,576	\$52,835,898
335	August	2024	\$16,024,664	\$1,201,850	\$17,226,514	\$0	\$0	\$0	\$108,551,090	\$70,062,412
336	September	2024	\$8,476,873	\$635,766	\$9,112,639	\$0	\$0	\$0	\$117,663,729	\$79,175,051
337	October	2024	\$15,034,664	\$1,127,600	\$16,162,264	\$0	\$0	\$0	\$133,825,992	\$95,337,315
338	November	2024	\$15,034,664	\$1,127,600	\$16,162,264	\$0	\$0	\$0	\$149,988,256	\$111,499,579
339	December	2024	\$23,884,693	\$1,791,352	\$25,676,045	\$0	\$0	\$0	\$175,664,301	\$137,175,624
340	<b>13-Month Averages:</b>									<b>\$47,713,315</b>

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

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			Forecast Expenditures	Corporate Overheads = C1 * 16-Plnt Add Line 74	Total CWIP Exp = C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS = (C4 - C5) * 16-Plnt Add Line 74	Forecast Period CWIP = Prior Month C7 + C3 - C4 - C6	Forecast Period Incremental CWIP = C7 - Dec Prior Year C7
341	December	2022	---	---	---	---	---	---	---	\$0
342	January	2023		\$0	\$0		\$0	\$0	\$0	\$0
343	February	2023		\$0	\$0		\$0	\$0	\$0	\$0
344	March	2023		\$0	\$0		\$0	\$0	\$0	\$0
345	April	2023		\$0	\$0		\$0	\$0	\$0	\$0
346	May	2023		\$0	\$0		\$0	\$0	\$0	\$0
347	June	2023		\$0	\$0		\$0	\$0	\$0	\$0
348	July	2023		\$0	\$0		\$0	\$0	\$0	\$0
349	August	2023		\$0	\$0		\$0	\$0	\$0	\$0
350	September	2023		\$0	\$0		\$0	\$0	\$0	\$0
351	October	2023		\$0	\$0		\$0	\$0	\$0	\$0
352	November	2023		\$0	\$0		\$0	\$0	\$0	\$0
353	December	2023		\$0	\$0		\$0	\$0	\$0	\$0
354	January	2024		\$0	\$0		\$0	\$0	\$0	\$0
355	February	2024		\$0	\$0		\$0	\$0	\$0	\$0
356	March	2024		\$0	\$0		\$0	\$0	\$0	\$0
357	April	2024		\$0	\$0		\$0	\$0	\$0	\$0
358	May	2024		\$0	\$0		\$0	\$0	\$0	\$0
359	June	2024		\$0	\$0		\$0	\$0	\$0	\$0
360	July	2024		\$0	\$0		\$0	\$0	\$0	\$0
361	August	2024		\$0	\$0		\$0	\$0	\$0	\$0
362	September	2024		\$0	\$0		\$0	\$0	\$0	\$0
363	October	2024		\$0	\$0		\$0	\$0	\$0	\$0
364	November	2024		\$0	\$0		\$0	\$0	\$0	\$0
365	December	2024		\$0	\$0		\$0	\$0	\$0	\$0
366	<b>13-Month Averages:</b>									<b>\$0</b>

**Notes:**

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

**Instructions:**

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

**TRANSMISSION PLANT HELD FOR FUTURE USE**

Inputs are shaded yellow

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

<u>Line</u>		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
1	Total Electric PHFU	\$21,304,971	\$25,789,895	FF1 page 214.47d

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
	<u>Description</u>	<u>Type of Plant</u>	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
2a	Alberhill	Substation	\$6,392,187	\$9,132,043	SCE records
2b					
2c					
2d					
2e					
2f					
2g					
2h					
...					
3	Total:		\$6,392,187	\$9,132,043	Sum of above lines

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
4	General Plant Held for Future Use	\$0	\$0	FF1 page 214
4a	Enter FF1 Page 214 Line reference here when Line 4 is a non-zero amount:			N/A
5	Wages and Salaries AF:	5.984%	5.984%	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		\$14,912,784	\$16,657,852	Note 1
8	Transmission PHFU:	\$6,392,187	\$9,132,043	L 3 + L 6
9	Average of BOY and EOY Transmission PHFU:	\$7,762,115		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	First Project: <b>Fill in Name</b>			2nd Project: <b>Fill in Name</b>		
	EOY Abandoned Plant	EOY HV Abandoned Plant (Note 1)	Abandoned Plant Amort. Expense	EOY Abandoned Plant	EOY HV Abandoned Plant (Note 1)	Abandoned Plant Amort. Expense
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	2021	FF1 227.12b	\$407,317,077	Beginning of year ("BOY") amount
2	January	2022	SCE Records	\$419,523,521	
3	February	2022	SCE Records	\$419,777,136	
4	March	2022	SCE Records	\$426,961,313	
5	April	2022	SCE Records	\$420,397,447	
6	May	2022	SCE Records	\$422,447,996	
7	June	2022	SCE Records	\$431,390,212	
8	July	2022	SCE Records	\$431,775,057	
9	August	2022	SCE Records	\$434,781,134	
10	September	2022	SCE Records	\$430,538,778	
11	October	2022	SCE Records	\$435,387,753	
12	November	2022	SCE Records	\$446,897,584	
13	December	2022	FF1 227.12c	\$450,721,921	End of Year ("EOY") amount
14	13-Month Average Value Account 154:			\$429,070,533	(Sum Line 1 to Line 13) / 13
15	Transmission Wages and Salaries AF:			5.9843%	27-Allocators, Line 9
16	<b>Materials and Supplies</b>		EOY Value:	\$26,972,332	Line 13 * Line 15
17			13-Month Average Value:	\$25,676,658	Line 14 * Line 15

**2) Calculation of Prepayments**

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

	Month	Year	Data Source	Total Prepayments Balances	Notes
18	December	2021	Note 1, c	\$254,754,590	See Note 1, c
19	January	2022	SCE Records	\$218,548,070	
20	February	2022	SCE Records	\$184,716,209	
21	March	2022	SCE Records	\$253,730,802	
22	April	2022	SCE Records	\$198,311,708	
23	May	2022	SCE Records	\$123,954,192	
24	June	2022	SCE Records	\$47,347,599	
25	July	2022	SCE Records	\$334,535,325	
26	August	2022	SCE Records	\$398,236,827	
27	September	2022	SCE Records	\$342,514,510	
28	October	2022	SCE Records	\$311,700,118	
29	November	2022	SCE Records	\$354,969,662	
30	December	2022	Note 1, f	\$283,844,402	See Note 1, f

**a) 13-Month Average Calculation**

31	13-Month Average Value:		\$254,397,232	(Sum Line 18 to Line 30) / 13
32	Transmission Wages and Salaries AF:		5.9843%	27-Allocators, Line 9
33	Prepayments:		\$15,223,769	Line 31 * Line 32

**b) EOY calculation**

34	EOY Value:		\$283,844,402	Line 30
35	Transmission Wages and Salaries AF:		5.9843%	27-Allocators, Line 9
36	Prepayments:		\$16,985,962	Line 34 * Line 35

**Notes:**

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

Beginning of Year Amount

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

End of Year Amount

	Prepayments Balances	Source	
d	FERC Form 1 Acct. 165 Recorded Amount:	\$283,844,402	FF1 111.57c
e	Prior Period Adjustment:	\$0	Note 1
f	EOY Prepayments Amount:	\$283,844,402	d - e

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

Workpaper: 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	\$569,300	\$381,026	-\$569,300	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$0	\$0	\$0	10-CWIP Lines 13, 14, and 106
3	3) South of Kramer	\$6,391,147	\$6,246,773	\$2,293,058	10-CWIP Lines 13, 14, and 132
4	4) West of Devers	\$974,728	\$671,682	-\$974,728	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	\$0	\$80,790,782	\$0	10-CWIP Lines 27, 28, and 262
9	9) Alberhill	\$26,660,116	\$25,800,174	\$1,701,166	10-CWIP Lines 27, 28, and 288
10	10) ELM Series Caps	\$212,122,947	\$199,888,733	-\$210,638,552	10-CWIP Lines 27, 28, and 314
11	11) Riverside	\$38,488,677	\$32,384,191	\$47,713,315	10-CWIP Lines 27, 28, and 340
12	...	---	---	\$0	10-CWIP Lines 27, 28, and 366
13	Totals:	\$285,206,915	\$346,163,361	-\$160,475,040	

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

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	EOY CWIP Portion	EOY TIP Net Plant In Service	
14	1) Rancho Vista	\$126,536,798	\$0	\$126,536,798	Line 38, C4
15	2) Tehachapi	\$2,364,487,528	\$569,300	\$2,363,918,227	Line 1, C1, and Line 38, C2
16	3) Devers-Colorado River	\$590,256,237	\$0	\$590,256,237	Line 2, C1, and Line 38, C3
17	...	---	---	---	---
18					
19	Total PY Incentive Net Plant:	\$3,081,280,562			End of Year

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

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	13-Month Avg. CWIP Portion	13-Month Avg. TIP Net Plant In Service Portion	
20	1) Rancho Vista	\$128,906,322	\$0	\$128,906,322	Line 39, C4
21	2) Tehachapi	\$2,402,627,325	\$381,026	\$2,402,246,300	Line 1, C2, and Line 39, C2
22	3) Devers-Colorado R	\$600,120,676	\$0	\$600,120,676	Line 2, C2, and Line 39, C3
23	...	---	---	---	---
24					
25	Total PY Incentive Net Plant:	\$3,131,654,323			13 Month Average

4) Prior Year TIP Net Plant In Service

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Prior Year Month</u>	<u>Total TIP Net Plant In Service</u>	L 54 to L 66, C3 <u>Tehachapi</u>	L 80 to L 92, C3 <u>Devers to Colorado River</u>	L 67 to L 79, C3 <u>Rancho Vista</u>		<u>Notes</u>
26	December	2021	\$3,181,841,113	\$2,440,580,152	\$609,985,115	\$131,275,847	---
27	January	2022	\$3,173,411,352	\$2,434,189,385	\$608,341,041	\$130,880,926	---
28	February	2022	\$3,164,987,479	\$2,427,804,506	\$606,696,968	\$130,486,005	---
29	March	2022	\$3,156,562,570	\$2,421,418,591	\$605,052,895	\$130,091,084	---
30	April	2022	\$3,148,131,806	\$2,415,026,820	\$603,408,822	\$129,696,164	---
31	May	2022	\$3,139,694,781	\$2,408,628,789	\$601,764,749	\$129,301,243	---
32	June	2022	\$3,131,272,337	\$2,402,245,339	\$600,120,676	\$128,906,322	---
33	July	2022	\$3,122,845,181	\$2,395,857,177	\$598,476,603	\$128,511,401	---
34	August	2022	\$3,114,415,518	\$2,389,466,508	\$596,832,529	\$128,116,481	---
35	September	2022	\$3,105,984,766	\$2,383,074,750	\$595,188,456	\$127,721,560	---
36	October	2022	\$3,097,554,015	\$2,376,682,993	\$593,544,383	\$127,326,639	---
37	November	2022	\$3,089,140,691	\$2,370,308,662	\$591,900,310	\$126,931,718	---
38	December	2022	<u>\$3,080,711,262</u>	<u>\$2,363,918,227</u>	<u>\$590,256,237</u>	<u>\$126,536,798</u>	---
39	13 Month Averages:		\$3,131,273,298	\$2,402,246,300	\$600,120,676	\$128,906,322	

5) Total Transmission Activity for Incentive Projects

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>		
	<u>Prior Year Month</u>	<u>Total Transmission Activity for Incentive Projects</u>	<u>Account 360-362 Activity</u>	= C1 - C2 <u>Account 350-359 Activity for Incentive Projects</u>	<u>Source</u>	
40	December	2021	\$0	\$0	\$0	C1: Sum of below projects for each month
41	January	2022	\$867,157	\$0	\$867,157	
42	February	2022	\$831,619	\$0	\$831,619	
43	March	2022	-\$490,361	\$0	-\$490,361	
44	April	2022	\$335,581	\$0	\$335,581	
45	May	2022	\$223,956,959	\$0	\$223,956,959	
46	June	2022	\$13,614,209	\$0	\$13,614,209	
47	July	2022	\$4,710,311	\$0	\$4,710,311	
48	August	2022	\$1,407,305	\$0	\$1,407,305	
49	September	2022	\$4,669,671	\$0	\$4,669,671	
50	October	2022	\$2,685,871	\$0	\$2,685,871	
51	November	2022	\$629,175	\$0	\$629,175	
52	December	2022	<u>\$2,869,209</u>	<u>\$0</u>	<u>\$2,869,209</u>	
53	Total		\$256,086,707	\$0	\$256,086,707	

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

a) Tehachapi

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
	<u>Prior Year Month</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	= C1 - C2 <u>Net Plant In Service</u>	= C1 - Previous Month C1 <u>Transmission Activity</u>	
54	December	2021	\$3,062,582,366	\$622,002,214	\$2,440,580,152	\$0
55	January	2022	\$3,062,583,358	\$628,393,972	\$2,434,189,385	\$992
56	February	2022	\$3,062,590,241	\$634,785,735	\$2,427,804,506	\$6,883
57	March	2022	\$3,062,596,088	\$641,177,497	\$2,421,418,591	\$5,847
58	April	2022	\$3,062,596,088	\$647,569,268	\$2,415,026,820	\$0
59	May	2022	\$3,062,589,827	\$653,961,038	\$2,408,628,789	-\$6,261
60	June	2022	\$3,062,598,133	\$660,352,794	\$2,402,245,339	\$8,306
61	July	2022	\$3,062,601,728	\$666,744,551	\$2,395,857,177	\$3,595
62	August	2022	\$3,062,602,816	\$673,136,308	\$2,389,466,508	\$1,088
63	September	2022	\$3,062,602,816	\$679,528,066	\$2,383,074,750	\$0
64	October	2022	\$3,062,602,816	\$685,919,823	\$2,376,682,993	\$0
65	November	2022	\$3,062,620,243	\$692,311,581	\$2,370,308,662	\$17,427
66	December	2022	\$3,062,621,566	\$698,703,339	\$2,363,918,227	\$1,323



**b) Rancho Vista**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
67	December	2021	\$191,500,874	\$60,225,027	\$131,275,847	\$0
68	January	2022	\$191,500,874	\$60,619,948	\$130,880,926	\$0
69	February	2022	\$191,500,874	\$61,014,868	\$130,486,005	\$0
70	March	2022	\$191,500,874	\$61,409,789	\$130,091,084	\$0
71	April	2022	\$191,500,874	\$61,804,710	\$129,696,164	\$0
72	May	2022	\$191,500,874	\$62,199,631	\$129,301,243	\$0
73	June	2022	\$191,500,874	\$62,594,551	\$128,906,322	\$0
74	July	2022	\$191,500,874	\$62,989,472	\$128,511,401	\$0
75	August	2022	\$191,500,874	\$63,384,393	\$128,116,481	\$0
76	September	2022	\$191,500,874	\$63,779,314	\$127,721,560	\$0
77	October	2022	\$191,500,874	\$64,174,234	\$127,326,639	\$0
78	November	2022	\$191,500,874	\$64,569,155	\$126,931,718	\$0
79	December	2022	\$191,500,874	\$64,964,076	\$126,536,798	\$0

**c) Devers to Colorado River**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
80	December	2021	\$774,699,350	\$164,714,236	\$609,985,115	\$0
81	January	2022	\$774,699,350	\$166,358,309	\$608,341,041	\$0
82	February	2022	\$774,699,350	\$168,002,382	\$606,696,968	\$0
83	March	2022	\$774,699,350	\$169,646,455	\$605,052,895	\$0
84	April	2022	\$774,699,350	\$171,290,528	\$603,408,822	\$0
85	May	2022	\$774,699,350	\$172,934,601	\$601,764,749	\$0
86	June	2022	\$774,699,350	\$174,578,674	\$600,120,676	\$0
87	July	2022	\$774,699,350	\$176,222,748	\$598,476,603	\$0
88	August	2022	\$774,699,350	\$177,866,821	\$596,832,529	\$0
89	September	2022	\$774,699,350	\$179,510,894	\$595,188,456	\$0
90	October	2022	\$774,699,350	\$181,154,967	\$593,544,383	\$0
91	November	2022	\$774,699,350	\$182,799,040	\$591,900,310	\$0
92	December	2022	\$774,699,350	\$184,443,113	\$590,256,237	\$0

**d) South of Kramer**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
93	December	2021	\$0	\$0	\$0	\$0
94	January	2022	\$0	\$0	\$0	\$0
95	February	2022	\$0	\$0	\$0	\$0
96	March	2022	\$0	\$0	\$0	\$0
97	April	2022	\$0	\$0	\$0	\$0
98	May	2022	\$0	\$0	\$0	\$0
99	June	2022	\$0	\$0	\$0	\$0
100	July	2022	\$0	\$0	\$0	\$0
101	August	2022	\$0	\$0	\$0	\$0
102	September	2022	\$0	\$0	\$0	\$0
103	October	2022	\$0	\$0	\$0	\$0
104	November	2022	\$0	\$0	\$0	\$0
105	December	2022	\$0	\$0	\$0	\$0

**e) West of Devers**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
106	December	2021	\$300,994,974	\$6,671,241	\$294,323,733	\$0
107	January	2022	\$301,365,897	\$7,331,463	\$294,034,435	\$370,923
108	February	2022	\$301,979,673	\$7,992,494	\$293,987,179	\$613,776
109	March	2022	\$302,579,563	\$8,654,854	\$293,924,710	\$599,890
110	April	2022	\$302,851,776	\$9,318,483	\$293,533,293	\$272,213
111	May	2022	\$302,952,436	\$9,982,723	\$292,969,713	\$100,660
112	June	2022	\$304,443,579	\$10,647,189	\$293,796,389	\$1,491,143
113	July	2022	\$304,516,409	\$11,314,990	\$293,201,420	\$72,831
114	August	2022	\$304,923,182	\$11,982,953	\$292,940,230	\$406,773
115	September	2022	\$305,013,647	\$12,651,829	\$292,361,818	\$90,465
116	October	2022	\$305,073,672	\$13,320,905	\$291,752,768	\$60,025
117	November	2022	\$305,120,840	\$13,990,114	\$291,130,726	\$47,168
118	December	2022	\$305,228,805	\$14,659,428	\$290,569,377	\$107,965

**f) Red Bluff**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
119	December	2021	\$235,653,781	\$49,390,887	\$186,262,894	\$0
120	January	2022	\$235,653,781	\$49,887,638	\$185,766,143	\$0
121	February	2022	\$235,653,781	\$50,384,388	\$185,269,393	\$0
122	March	2022	\$235,653,781	\$50,881,139	\$184,772,642	\$0
123	April	2022	\$235,653,781	\$51,377,890	\$184,275,891	\$0
124	May	2022	\$235,653,781	\$51,874,640	\$183,779,141	\$0
125	June	2022	\$235,653,781	\$52,371,391	\$183,282,390	\$0
126	July	2022	\$235,653,781	\$52,868,142	\$182,785,639	\$0
127	August	2022	\$235,653,781	\$53,364,892	\$182,288,889	\$0
128	September	2022	\$235,653,781	\$53,861,643	\$181,792,138	\$0
129	October	2022	\$235,653,781	\$54,358,394	\$181,295,387	\$0
130	November	2022	\$235,653,781	\$54,855,145	\$180,798,636	\$0
131	December	2022	\$235,653,781	\$55,351,895	\$180,301,886	\$0

**g) Whirlwind Substation Expansion**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
132	December	2021	\$87,604,170	\$13,556,912	\$74,047,258	\$0
133	January	2022	\$87,604,170	\$13,737,384	\$73,866,786	\$0
134	February	2022	\$87,604,170	\$13,917,856	\$73,686,314	\$0
135	March	2022	\$87,604,170	\$14,098,327	\$73,505,843	\$0
136	April	2022	\$87,604,170	\$14,278,799	\$73,325,371	\$0
137	May	2022	\$87,604,170	\$14,459,271	\$73,144,899	\$0
138	June	2022	\$87,604,170	\$14,639,743	\$72,964,427	\$0
139	July	2022	\$87,604,170	\$14,820,214	\$72,783,956	\$0
140	August	2022	\$87,604,170	\$15,000,686	\$72,603,484	\$0
141	September	2022	\$87,604,170	\$15,181,158	\$72,423,012	\$0
142	October	2022	\$87,604,170	\$15,361,630	\$72,242,540	\$0
143	November	2022	\$87,604,170	\$15,542,101	\$72,062,068	\$0
144	December	2022	\$87,604,170	\$15,722,573	\$71,881,597	\$0

**h) Colorado River Substation Expansion**

	<u>Prior Year Month</u>	<u>Year</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
			<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
145	December	2021	\$95,233,570	\$14,925,586	\$80,307,984	\$0
146	January	2022	\$95,728,298	\$15,122,599	\$80,605,698	\$494,728
147	February	2022	\$95,938,979	\$15,320,631	\$80,618,348	\$210,681
148	March	2022	\$96,156,294	\$15,519,096	\$80,637,198	\$217,315
149	April	2022	\$96,209,473	\$15,718,008	\$80,491,465	\$53,179
150	May	2022	\$96,244,402	\$15,917,030	\$80,327,372	\$34,929
151	June	2022	\$96,315,346	\$16,116,124	\$80,199,223	\$70,944
152	July	2022	\$96,297,237	\$16,315,363	\$79,981,874	-\$18,109
153	August	2022	\$96,308,313	\$16,514,566	\$79,793,747	\$11,076
154	September	2022	\$96,332,568	\$16,713,791	\$79,618,777	\$24,255
155	October	2022	\$96,354,947	\$16,913,066	\$79,441,880	\$22,378
156	November	2022	\$96,378,239	\$17,112,387	\$79,265,852	\$23,292
157	December	2022	\$96,390,504	\$17,311,757	\$79,078,747	\$12,265

**i) Mesa**

	<u>Prior Year Month</u>	<u>Year</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
			<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
158	December	2021	\$190,416,055	\$9,363,232	\$181,052,823	\$0
159	January	2022	\$190,416,569	\$9,768,820	\$180,647,750	\$515
160	February	2022	\$190,416,848	\$10,174,409	\$180,242,438	\$278
161	March	2022	\$190,421,566	\$10,579,999	\$179,841,567	\$4,718
162	April	2022	\$190,431,755	\$10,985,600	\$179,446,155	\$10,190
163	May	2022	\$414,259,386	\$11,391,222	\$402,868,164	\$223,827,631
164	June	2022	\$417,673,200	\$12,261,599	\$405,411,601	\$3,413,814
165	July	2022	\$421,185,454	\$13,139,090	\$408,046,364	\$3,512,254
166	August	2022	\$422,255,031	\$14,023,883	\$408,231,148	\$1,069,577
167	September	2022	\$426,765,031	\$14,910,925	\$411,854,106	\$4,509,999
168	October	2022	\$429,304,776	\$15,807,346	\$413,497,430	\$2,539,746
169	November	2022	\$431,080,379	\$16,709,036	\$414,371,343	\$1,775,603
170	December	2022	\$432,700,403	\$17,613,766	\$415,086,637	\$1,620,024

**j) Alberhill**

	<u>Prior Year Month</u>	<u>Year</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
			<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
171	December	2021	\$3,550,027	\$0	\$3,550,027	\$0
172	January	2022	\$3,550,027	\$0	\$3,550,027	\$0
173	February	2022	\$3,550,027	\$0	\$3,550,027	\$0
174	March	2022	\$2,231,896	\$0	\$2,231,896	-\$1,318,131
175	April	2022	\$2,231,896	\$0	\$2,231,896	\$0
176	May	2022	\$2,231,896	\$0	\$2,231,896	\$0
177	June	2022	\$2,231,896	\$0	\$2,231,896	\$0
178	July	2022	\$2,231,896	\$0	\$2,231,896	\$0
179	August	2022	\$2,231,896	\$0	\$2,231,896	\$0
180	September	2022	\$2,231,896	\$0	\$2,231,896	\$0
181	October	2022	\$2,231,896	\$0	\$2,231,896	\$0
182	November	2022	\$810,117	\$0	\$810,117	-\$1,421,779
183	December	2022	\$810,117	\$0	\$810,117	\$0

**k) ELM Series Caps**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1
	<u>Prior Year Month</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
184	December	2021	\$0	\$0	\$0
185	January	2022	\$0	\$0	\$0
186	February	2022	\$0	\$0	\$0
187	March	2022	\$0	\$0	\$0
188	April	2022	\$0	\$0	\$0
189	May	2022	\$0	\$0	\$0
190	June	2022	\$8,630,001	\$8,630,001	\$8,630,001
191	July	2022	\$9,769,742	\$9,748,132	\$1,139,741
192	August	2022	\$9,688,533	\$9,643,692	-\$81,209
193	September	2022	\$9,733,485	\$9,665,623	\$44,951
194	October	2022	\$9,797,207	\$9,706,213	\$63,722
195	November	2022	\$9,984,671	\$9,870,390	\$187,464
196	December	2022	\$11,112,303	\$10,974,266	\$1,127,632

**l) Riverside**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1
	<u>Prior Year Month</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
197	December	2021	\$0	\$0	\$0
198	January	2022	\$0	\$0	\$0
199	February	2022	\$0	\$0	\$0
200	March	2022	\$0	\$0	\$0
201	April	2022	\$0	\$0	\$0
202	May	2022	\$0	\$0	\$0
203	June	2022	\$0	\$0	\$0
204	July	2022	\$0	\$0	\$0
205	August	2022	\$0	\$0	\$0
206	September	2022	\$0	\$0	\$0
207	October	2022	\$0	\$0	\$0
208	November	2022	\$0	\$0	\$0
209	December	2022	\$0	\$0	\$0

**m)**

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> = C1 - C2	<u>Col 4</u> = C1 - Previous Month C1
	<u>Prior Year Month</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
210	December	2021		\$0	\$0
211	January	2022		\$0	\$0
212	February	2022		\$0	\$0
213	March	2022		\$0	\$0
214	April	2022		\$0	\$0
215	May	2022		\$0	\$0
216	June	2022		\$0	\$0
217	July	2022		\$0	\$0
218	August	2022		\$0	\$0
219	September	2022		\$0	\$0
220	October	2022		\$0	\$0
221	November	2022		\$0	\$0
222	December	2022		\$0	\$0

6) Summary of Incentive Projects and incentives granted

<b>A) Rancho Vista Incentives Received:</b>			
			<b><u>Cite:</u></b>
210	CWIP:	Yes	121 FERC ¶ 61,168 at P 57
211	ROE adder:	0.75%	121 FERC ¶ 61,168 at P 129
212	100% Abandoned Plant:	No	-----
<b>B) Tehachapi Incentives Received:</b>			
			<b><u>Cite:</u></b>
213	CWIP:	Yes	121 FERC ¶ 61,168 at P 57
214	ROE adder:	1.25%	121 FERC ¶ 61,168 at P 129
215	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71
<b>C) Devers to Colorado River Incentives Received:</b>			
			<b><u>Cite:</u></b>
216	CWIP:	Yes	121 FERC ¶ 61,168 at P 57
217	ROE adder:	1.00%	121 FERC ¶ 61,168 at 129; modified by ER10-160 Settlement, see P 7 and P 11
218			
219	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71
<b>D) Devers to Palo Verde 2 Incentives Received:</b>			
			<b><u>Cite:</u></b>
220	CWIP:	No	121 FERC ¶ 61,168 at P 57; modified by ER10-160 Settlement, see P 2 and P 3
221			
222	ROE adder:	0.00%	121 FERC ¶ 61,168 at P 129; modified by ER10-160 Settlement, see P 3 and P 7
223			
224	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71
<b>E) South of Kramer Incentives Received:</b>			
			<b><u>Cite:</u></b>
225	CWIP:	Yes	134 FERC ¶ 61,181 at P 79
226	ROE adder:	0.00%	---
227	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79
<b>F) West of Devers Incentives Received:</b>			
			<b><u>Cite:</u></b>
228	CWIP:	Yes	134 FERC ¶ 61,181 at P 79
229	ROE adder:	0.00%	---
230	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79
<b>G) Red Bluff Incentives Received:</b>			
			<b><u>Cite:</u></b>
231	CWIP:	Yes	133 FERC ¶ 61,107 at P 76
232	ROE adder:	0.00%	133 FERC ¶ 61,107 at P 102
233	100% Abandoned Plant:	Yes	133 FERC ¶ 61,107 at P 88
<b>H) Whirlwind Substation Expansion Incentives Received:</b>			
			<b><u>Cite:</u></b>
234	CWIP:	Yes	134 FERC ¶ 61,181 at P 79
235	ROE adder:	0.00%	---
236	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79
<b>I) Colorado River Substation Expansion Incentives Received:</b>			
			<b><u>Cite:</u></b>
237	CWIP:	Yes	134 FERC ¶ 61,181 at P 79
238	ROE adder:	0.00%	---
239	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79
<b>J) Mesa</b>			
			<b><u>Cite:</u></b>
240	CWIP:	Yes	161 FERC ¶ 61,107 at P 35
241	ROE adder:	0.00%	---
242	100% Abandoned Plant:	No	---
<b>K) Alberhill</b>			
			<b><u>Cite:</u></b>
243	CWIP:	Yes	161 FERC ¶ 61,107 at P 35
244	ROE adder:	0.00%	---
245	100% Abandoned Plant:	Yes	161 FERC ¶ 61,107 at P 21
<b>L) ELM Series Caps</b>			
			<b><u>Cite:</u></b>
246	CWIP:	Yes	161 FERC ¶ 61,107 at P 35
247	ROE adder:	0.00%	---
248	100% Abandoned Plant:	Yes	161 FERC ¶ 61,107 at P 21
<b>M) Riverside</b>			
			<b><u>Cite:</u></b>
249	CWIP:	Yes	172 FERC ¶ 61,241 at P 31
250	ROE adder:	0.00%	
251	100% Abandoned Plant:	Yes	172 FERC ¶ 61,241 at P 26
<b>N) Future Incentive Projects:</b>			
			<b><u>Cite:</u></b>
252	CWIP:		
253	ROE adder:		
254	100% Abandoned Plant:		

Instructions:

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

**Determination of Incentive Adders Components of the TRR**

Input data is shaded yellow

Two Incentive Adders are calculated:

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

**1) Calculation of Incremental Return on Equity Factor**

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

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

Line	where:	Value	Source
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%.

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

**3) Calculation of Prior Year Incentive Adder (EOY)**

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

Line		Prior Year Incentive Rate Base	Multiplicative Factor	Prior Year Incentive Adder	Source
9	1) Rancho Vista	\$126,536,798	0.75	\$625,951	14-IncentivePlant, L 14, Col. 1
10	2) Tehachapi	\$2,364,487,528	1.25	\$19,494,372	14-IncentivePlant, L 15, Col. 1
11	3) Devers to Col. River	\$590,256,237	1.00	\$3,893,165	14-IncentivePlant, L 16, Col. 1
12					
13	...				
14			Prior Year Incentive Adder =	\$24,013,487	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.

Line		True-Up Incentive Net Plant	Multiplicative Factor	True-Up Incentive Adder	Source
15	1) Rancho Vista	\$128,906,322	0.75	\$637,672	14-IncentivePlant, L 20, Col. 1
16	2) Tehachapi	\$2,402,627,325	1.25	\$19,808,821	14-IncentivePlant, L 21, Col. 1
17	3) Devers to Col. River	\$600,120,676	1.00	\$3,958,228	14-IncentivePlant, L 22, Col. 1
18					
19	...				
20			True-Up Incentive Adder =	\$24,404,721	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</u>	
		<u>In Service</u>	<u>Source</u>
21	1) Rancho Vista	\$128,906,322	14-IncentivePlant, L 20, Col. 3
22	2) Tehachapi	\$2,402,246,300	14-IncentivePlant, L 21, Col. 3
23	3) Devers to Col. River	\$600,120,676	14-IncentivePlant, L 22, Col. 3
24			
	...		

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

<u>Line</u>	<u>Incentive Project</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Source</u>
		<u>True Up Incentive Adder</u>	<u>After-Tax True Up Incentive Adder</u>	
25	1) Rancho Vista	\$637,672	\$459,229	See Note 1
26	2) Tehachapi	\$19,805,680	\$14,263,337	See Note 1
27	3) Devers to Col. River	\$3,958,228	\$2,850,573	See Note 1
28				See Note 1
29	...			
30		Total:	\$17,573,139	

c) Equity Portion of Plant In Service Rate Base

<u>Line</u>		<u>Amount</u>	<u>Source</u>
31	Total Rate Base:	\$7,454,673,062	4-TUTRR, Line 18
32	CWIP Portion of Rate Base:	\$346,163,361	4-TUTRR, Line 14
33	Plant In Service Rate Base:	\$7,108,509,701	Line 31 - Line 32
34	Equity percentage:	47.5000%	1-BaseTRR, Line 47
35	Equity Portion of Plant In Service Rate Base:	\$3,376,542,108	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:	0.52%	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:	10.82%	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 Total Plant Adds	See Note 2 Prior Period CWIP Closed	See Note 2 Over Heads Closed to PIS	See Note 2 Cost of Removal	See Note 2 AFUDC Eligible Plant Additions	See Note 2 AFUDC	See Note 2 Incremental Gross Plant	See Note 2 Depreciation Accrual	See Note 2 Incremental Reserve	See Note 2 Net Plant	See Note 2 Unloaded Low Voltage Additions	See Note 2 Loaded Low Voltage Additions
1	January	2023	\$17,746,163	\$868,095	\$1,265,855	\$1,016,577	\$11,690,632	\$350,719	\$18,346,161	\$0	\$0	\$18,346,161	\$1,207,179	\$1,227,219
2	February	2023	\$15,807,358	\$848,245	\$1,121,934	\$1,118,578	\$12,863,644	\$385,909	\$34,542,784	\$39,274	\$39,274	\$34,503,510	\$2,414,359	\$2,454,437
3	March	2023	\$15,371,745	\$848,245	\$1,089,263	\$1,118,578	\$12,863,644	\$385,909	\$50,271,123	\$73,946	\$113,220	\$50,157,904	\$3,621,538	\$3,681,656
4	April	2023	\$15,865,354	\$972,133	\$1,116,992	\$1,167,786	\$13,429,541	\$402,886	\$66,488,568	\$107,616	\$220,835	\$66,267,733	\$4,828,718	\$4,908,875
5	May	2023	\$25,225,313	\$9,552,159	\$1,175,487	\$1,201,145	\$13,813,171	\$414,395	\$92,102,618	\$142,332	\$363,167	\$91,739,451	\$15,699,900	\$15,960,518
6	June	2023	\$155,756,851	\$132,049,889	\$1,778,022	\$1,133,118	\$13,030,863	\$390,926	\$248,895,298	\$197,164	\$560,332	\$248,334,966	\$16,907,079	\$17,187,737
7	July	2023	\$25,112,180	\$3,466,481	\$1,623,427	\$1,546,067	\$17,779,774	\$533,393	\$274,618,232	\$532,811	\$1,093,143	\$273,525,089	\$20,818,134	\$21,163,715
8	August	2023	\$24,789,492	\$9,542,037	\$1,143,559	\$1,194,523	\$13,737,016	\$412,110	\$299,768,870	\$587,876	\$1,681,019	\$298,087,851	\$22,418,131	\$22,790,272
9	September	2023	\$20,803,192	\$4,238,830	\$1,242,327	\$1,245,991	\$14,328,895	\$429,867	\$320,998,265	\$641,716	\$2,322,735	\$318,675,530	\$23,625,311	\$24,017,491
10	October	2023	\$15,212,386	\$848,245	\$1,077,311	\$1,163,777	\$13,383,439	\$401,503	\$336,525,688	\$687,162	\$3,009,897	\$333,515,791	\$24,832,490	\$25,244,709
11	November	2023	\$23,349,994	\$4,671,836	\$1,400,862	\$1,435,281	\$16,505,728	\$495,172	\$360,336,435	\$720,402	\$3,730,299	\$356,606,136	\$26,039,669	\$26,471,928
12	December	2023	\$173,739,042	\$103,053,692	\$5,301,401	\$3,005,465	\$34,562,848	\$1,036,885	\$537,408,299	\$771,373	\$4,501,672	\$532,906,627	\$28,561,539	\$29,035,660
13	January	2024	\$16,814,080	\$0	\$1,261,056	\$1,205,813	\$13,866,848	\$416,005	\$554,693,628	\$1,150,432	\$5,652,104	\$549,041,524	\$29,848,091	\$30,343,569
14	February	2024	\$24,269,487	\$1,338,824	\$1,718,800	\$1,323,769	\$15,223,344	\$456,700	\$579,815,845	\$1,187,434	\$6,839,538	\$572,976,307	\$31,134,643	\$31,651,478
15	March	2024	\$23,084,333	\$5,091,554	\$1,349,458	\$1,285,079	\$14,778,408	\$443,352	\$603,407,910	\$1,241,214	\$8,080,752	\$595,327,158	\$33,571,804	\$34,129,096
16	April	2024	\$17,412,510	\$546,350	\$1,264,962	\$1,351,160	\$15,538,338	\$466,150	\$621,200,372	\$1,291,717	\$9,372,469	\$611,827,903	\$34,858,356	\$35,437,005
17	May	2024	\$28,849,110	\$1,945,458	\$2,017,774	\$2,062,508	\$23,718,842	\$711,565	\$650,716,313	\$1,329,806	\$10,702,275	\$640,014,039	\$36,144,908	\$36,744,914
18	June	2024	\$35,219,108	\$2,221,060	\$2,474,854	\$2,584,992	\$29,727,410	\$891,822	\$686,717,105	\$1,392,991	\$12,095,265	\$674,621,840	\$37,431,460	\$38,052,823
19	July	2024	\$30,303,723	\$1,653,643	\$2,148,756	\$2,233,169	\$25,681,442	\$770,443	\$717,706,859	\$1,470,058	\$13,565,323	\$704,141,536	\$38,718,012	\$39,360,731
20	August	2024	\$22,013,242	\$308,553	\$1,627,852	\$1,686,003	\$19,389,038	\$581,671	\$740,243,620	\$1,536,397	\$15,101,720	\$725,141,900	\$40,004,564	\$40,668,640
21	September	2024	\$41,490,074	\$11,346,926	\$2,260,736	\$2,411,711	\$27,734,673	\$832,040	\$782,414,759	\$1,584,642	\$16,686,362	\$765,728,397	\$41,291,116	\$41,976,549
22	October	2024	\$16,361,985	\$3,723	\$1,226,870	\$1,226,211	\$14,101,421	\$423,043	\$799,200,446	\$1,674,918	\$18,361,280	\$780,839,166	\$42,577,668	\$43,284,458
23	November	2024	\$21,160,601	\$1,587,596	\$1,467,975	\$1,502,678	\$17,280,802	\$518,424	\$820,844,768	\$1,710,851	\$20,072,131	\$800,772,637	\$43,864,220	\$44,592,366
24	December	2024	\$64,027,462	\$16,418,115	\$3,570,701	\$3,570,371	\$41,059,264	\$1,231,778	\$886,104,338	\$1,757,185	\$21,829,316	\$864,275,022	\$45,150,772	\$45,900,275
25	13-Month Averages:								\$690,805,712			\$678,278,004		\$37,782,890

**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 Unloaded Total Plant Adds	C5 10-CWIP L30-53 Prior Period CWIP Closed	C6 10-CWIP L30-53 Over Heads Closed to PIS	N/A Cost of Removal	N/A AFUDC Eligible Plant Additions	N/A AFUDC	= Prior Month C7 +C1+C3 Incremental Gross Plant	= Prior Month C7 * L91/12 Depreciation Accrual	= Prior Month C9 - C4 + C8 Reserve	=C7-C9 Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
26	January	2023	\$5,057,409	\$0	\$379,306	\$0	\$0	\$0	\$5,436,715	\$0	\$0	\$5,436,715	\$0	\$0
27	February	2023	\$1,952,396	\$0	\$146,430	\$0	\$0	\$0	\$7,535,540	\$11,638	\$11,638	\$7,523,902	\$0	\$0
28	March	2023	\$1,516,783	\$0	\$113,759	\$0	\$0	\$0	\$9,166,082	\$16,131	\$27,770	\$9,138,312	\$0	\$0
29	April	2023	\$1,314,311	\$0	\$98,573	\$0	\$0	\$0	\$10,578,966	\$19,622	\$47,392	\$10,531,575	\$0	\$0
30	May	2023	\$1,706,349	\$0	\$127,976	\$0	\$0	\$0	\$12,413,292	\$22,646	\$70,038	\$12,343,254	\$0	\$0
31	June	2023	\$141,195,738	\$130,664,573	\$789,837	\$0	\$0	\$0	\$154,398,867	\$26,573	\$96,611	\$154,302,256	\$0	\$0
32	July	2023	\$3,668,173	\$0	\$275,113	\$0	\$0	\$0	\$158,342,153	\$330,522	\$427,133	\$157,915,020	\$0	\$0
33	August	2023	\$1,357,651	\$0	\$101,824	\$0	\$0	\$0	\$159,801,628	\$338,964	\$766,097	\$159,035,531	\$0	\$0
34	September	2023	\$2,076,096	\$0	\$155,707	\$0	\$0	\$0	\$162,033,431	\$342,088	\$1,108,185	\$160,925,247	\$0	\$0
35	October	2023	\$831,847	\$0	\$62,389	\$0	\$0	\$0	\$162,927,667	\$346,865	\$1,455,050	\$161,472,617	\$0	\$0
36	November	2023	\$1,988,847	\$0	\$149,164	\$0	\$0	\$0	\$165,065,678	\$348,780	\$1,803,830	\$163,261,848	\$0	\$0
37	December	2023	\$114,345,230	\$78,607,147	\$2,680,356	\$0	\$0	\$0	\$282,091,264	\$353,357	\$2,157,187	\$279,934,077	\$0	\$0
38	January	2024	\$2,793,000	\$0	\$209,475	\$0	\$0	\$0	\$285,093,739	\$603,874	\$2,761,060	\$282,332,679	\$0	\$0
39	February	2024	\$7,538,000	\$0	\$565,350	\$0	\$0	\$0	\$293,197,089	\$610,301	\$3,371,361	\$289,825,727	\$0	\$0
40	March	2024	\$7,445,254	\$4,395,254	\$228,750	\$0	\$0	\$0	\$300,871,093	\$627,648	\$3,999,009	\$296,872,083	\$0	\$0
41	April	2024	\$1,155,000	\$0	\$86,625	\$0	\$0	\$0	\$302,112,718	\$644,076	\$4,643,085	\$297,469,633	\$0	\$0
42	May	2024	\$2,921,000	\$0	\$219,075	\$0	\$0	\$0	\$305,252,793	\$646,734	\$5,289,819	\$299,962,974	\$0	\$0
43	June	2024	\$2,940,000	\$0	\$220,500	\$0	\$0	\$0	\$308,413,293	\$653,456	\$5,943,274	\$302,470,018	\$0	\$0
44	July	2024	\$2,683,000	\$0	\$201,225	\$0	\$0	\$0	\$311,297,518	\$660,221	\$6,603,496	\$304,694,022	\$0	\$0
45	August	2024	\$2,100,000	\$0	\$157,500	\$0	\$0	\$0	\$313,555,018	\$666,396	\$7,269,891	\$306,285,127	\$0	\$0
46	September	2024	\$2,100,000	\$0	\$157,500	\$0	\$0	\$0	\$315,812,518	\$671,228	\$7,941,120	\$307,871,398	\$0	\$0
47	October	2024	\$2,100,000	\$0	\$157,500	\$0	\$0	\$0	\$318,070,018	\$676,061	\$8,617,180	\$309,452,837	\$0	\$0
48	November	2024	\$2,100,000	\$0	\$157,500	\$0	\$0	\$0	\$320,327,518	\$680,894	\$9,298,074	\$311,029,444	\$0	\$0
49	December	2024	\$6,093,407	\$0	\$457,006	\$0	\$0	\$0	\$326,877,930	\$685,726	\$9,983,800	\$316,894,130	\$0	\$0



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

Workpaper: WP Schedules 10 & 16

Line	Forecast Period		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
	Month	Year	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	AFUDC Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Incremental Reserve	Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
50	January	2023	\$12,688,754	\$868,095	\$886,549	\$1,016,577	\$11,690,632	\$350,719	\$12,909,446	\$0	\$0	\$12,909,446	\$1,207,179	\$1,227,219
51	February	2023	\$13,854,962	\$848,245	\$975,504	\$1,118,578	\$12,863,644	\$385,909	\$27,007,243	\$27,635	\$27,635	\$26,979,608	\$2,414,359	\$2,454,437
52	March	2023	\$13,854,962	\$848,245	\$975,504	\$1,118,578	\$12,863,644	\$385,909	\$41,105,041	\$57,814	\$85,450	\$41,019,591	\$3,621,538	\$3,681,656
53	April	2023	\$14,551,043	\$972,133	\$1,018,418	\$1,167,786	\$13,429,541	\$402,886	\$55,909,602	\$87,994	\$173,443	\$55,736,158	\$4,828,718	\$4,908,875
54	May	2023	\$23,518,964	\$9,552,159	\$1,047,510	\$1,201,145	\$13,813,171	\$414,395	\$79,689,327	\$119,686	\$293,129	\$79,396,197	\$15,699,900	\$15,960,518
55	June	2023	\$14,561,112	\$1,385,316	\$988,185	\$1,133,118	\$13,030,863	\$390,926	\$94,496,431	\$170,591	\$463,721	\$94,032,710	\$16,907,079	\$17,187,737
56	July	2023	\$21,444,007	\$3,466,481	\$1,348,314	\$1,546,067	\$17,779,774	\$533,393	\$116,276,078	\$202,289	\$666,009	\$115,610,069	\$20,818,134	\$21,163,715
57	August	2023	\$23,431,841	\$9,542,037	\$1,041,735	\$1,194,523	\$13,737,016	\$412,110	\$139,967,242	\$248,913	\$914,922	\$139,052,320	\$22,418,131	\$22,790,272
58	September	2023	\$18,727,096	\$4,238,830	\$1,086,620	\$1,245,991	\$14,328,895	\$429,867	\$158,964,834	\$299,628	\$1,214,550	\$157,750,284	\$23,625,311	\$24,017,491
59	October	2023	\$14,380,539	\$848,245	\$1,014,922	\$1,163,777	\$13,383,439	\$401,503	\$173,598,021	\$340,297	\$1,554,847	\$172,043,174	\$24,832,490	\$25,244,709
60	November	2023	\$21,361,147	\$4,671,836	\$1,251,698	\$1,435,281	\$16,505,728	\$495,172	\$195,270,757	\$371,622	\$1,926,469	\$193,344,288	\$26,039,669	\$26,471,928
61	December	2023	\$59,393,812	\$24,446,545	\$2,621,045	\$3,005,465	\$34,562,848	\$1,036,885	\$255,317,035	\$418,017	\$2,344,485	\$252,972,549	\$28,561,539	\$29,035,660
62	January	2024	\$14,021,080	\$0	\$1,051,581	\$1,205,813	\$13,866,848	\$416,005	\$269,599,889	\$546,558	\$2,891,043	\$266,708,845	\$29,848,091	\$30,343,569
63	February	2024	\$16,731,487	\$1,338,824	\$1,154,450	\$1,323,769	\$15,223,344	\$456,700	\$286,618,756	\$577,133	\$3,468,177	\$283,150,580	\$31,134,643	\$31,651,478
64	March	2024	\$15,639,079	\$696,300	\$1,120,708	\$1,285,079	\$14,778,408	\$443,352	\$302,536,817	\$613,566	\$4,081,742	\$298,455,074	\$33,571,804	\$34,129,096
65	April	2024	\$16,257,510	\$546,350	\$1,178,337	\$1,351,160	\$15,538,338	\$466,150	\$319,087,655	\$647,642	\$4,729,384	\$314,358,271	\$34,858,356	\$35,437,005
66	May	2024	\$25,928,110	\$1,945,458	\$1,798,699	\$2,062,508	\$23,718,842	\$711,565	\$345,463,520	\$683,072	\$5,412,456	\$340,051,064	\$36,144,908	\$36,744,914
67	June	2024	\$32,279,108	\$2,221,060	\$2,254,354	\$2,584,992	\$29,727,410	\$891,822	\$378,303,812	\$739,535	\$6,151,991	\$372,151,822	\$37,431,460	\$38,052,823
68	July	2024	\$27,620,723	\$1,653,643	\$1,947,531	\$2,233,169	\$25,681,442	\$770,443	\$406,409,341	\$809,836	\$6,961,827	\$399,447,514	\$38,718,012	\$39,360,731
69	August	2024	\$19,913,242	\$308,553	\$1,470,352	\$1,686,003	\$19,389,038	\$581,671	\$426,686,602	\$870,002	\$7,831,829	\$418,856,773	\$40,004,564	\$40,668,640
70	September	2024	\$39,390,074	\$11,346,926	\$2,103,236	\$2,411,711	\$27,734,673	\$832,040	\$466,602,241	\$913,414	\$8,745,242	\$457,856,999	\$41,291,116	\$41,976,549
71	October	2024	\$14,261,985	\$3,723	\$1,069,370	\$1,226,211	\$14,101,421	\$423,043	\$481,130,428	\$998,857	\$9,744,099	\$471,386,329	\$42,577,668	\$43,284,458
72	November	2024	\$19,060,601	\$1,587,596	\$1,310,475	\$1,502,678	\$17,280,802	\$518,424	\$500,517,250	\$1,029,957	\$10,774,057	\$489,743,193	\$43,864,220	\$44,592,366
73	December	2024	\$57,934,055	\$16,418,115	\$3,113,695	\$3,570,371	\$41,059,264	\$1,231,778	\$559,226,407	\$1,071,459	\$11,845,516	\$547,380,892	\$45,150,772	\$45,900,275

4) ISO Corporate Overhead Loader

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

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

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

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

Line	Acct	Col 1 December Prior Year Plant Balance	Col 2 Accrual Rate	Col 3 Annual Accrual	Col 4 C2*C3 Accrual Reference
77	350.1	\$91,354,351	0.00%	\$0	18 Dep Rates L1
78	350.2	\$186,649,854	1.66%	\$3,098,388	18 Dep Rates L2
79	352	\$905,947,635	2.57%	\$23,282,854	18 Dep Rates L3
80	353	\$4,413,849,878	2.47%	\$109,022,092	18 Dep Rates L4
81	354	\$2,498,952,321	2.44%	\$60,974,437	18 Dep Rates L5
82	355	\$632,230,698	3.67%	\$23,202,867	18 Dep Rates L6
83	356	\$1,693,990,750	3.05%	\$51,666,718	18 Dep Rates L7
84	357	\$215,308,527	1.65%	\$3,552,591	18 Dep Rates L8
85	358	\$58,752,899	3.87%	\$2,273,737	18 Dep Rates L9
86	359	\$226,348,866	1.56%	\$3,531,042	18 Dep Rates L10
87					
88		Sum of Depreciation Expense		\$280,604,725	Sum of C4 Lines 77 to 86
89		Sum of Dec Prior Year Plant		\$10,923,385,779	Sum of C2 Lines 77 to 86
90					
91		Composite Depreciation Rate	2.57%		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: 2022

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

Line	Mo/YR	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
FERC Account:													
		350.1	350.2	352	353	354	355	356	357	358	359	Total	
1	Dec 2021	\$96,071,393	\$185,859,181	\$843,791,400	\$4,116,024,360	\$2,450,974,771	\$542,755,368	\$1,618,978,825	\$215,308,596	\$58,752,899	\$223,182,876	\$10,351,699,667	
2	Jan 2022	\$96,066,441	\$185,860,540	\$846,713,638	\$4,120,545,333	\$2,452,380,781	\$547,407,092	\$1,632,877,371	\$215,308,596	\$58,752,899	\$223,416,530	\$10,379,329,220	
3	Feb 2022	\$96,073,324	\$185,860,220	\$852,271,194	\$4,122,185,304	\$2,465,140,588	\$548,282,190	\$1,648,049,328	\$215,308,595	\$58,752,899	\$225,255,627	\$10,417,179,271	
4	Mar 2022	\$93,793,095	\$185,855,835	\$856,852,257	\$4,134,944,661	\$2,465,150,183	\$551,395,199	\$1,648,854,275	\$215,308,595	\$58,752,899	\$225,289,706	\$10,436,196,705	
5	Apr 2022	\$93,792,976	\$185,855,910	\$858,030,577	\$4,145,968,600	\$2,468,540,439	\$554,151,328	\$1,653,311,295	\$215,308,595	\$58,752,899	\$225,639,563	\$10,459,352,182	
6	May 2022	\$93,791,509	\$185,852,876	\$899,184,589	\$4,341,212,834	\$2,480,506,557	\$560,811,462	\$1,683,219,185	\$215,308,561	\$58,752,899	\$225,962,687	\$10,744,603,161	
7	Jun 2022	\$93,799,816	\$185,849,748	\$900,898,943	\$4,370,189,507	\$2,483,051,263	\$563,782,691	\$1,691,423,581	\$215,308,562	\$58,752,899	\$226,148,259	\$10,789,205,268	
8	Jul 2022	\$93,802,968	\$186,931,334	\$901,570,281	\$4,383,284,853	\$2,483,069,115	\$608,203,698	\$1,704,266,279	\$215,308,562	\$58,752,899	\$226,238,592	\$10,861,428,581	
9	Aug 2022	\$93,802,415	\$186,728,398	\$897,037,138	\$4,382,722,363	\$2,489,340,114	\$612,844,467	\$1,700,632,306	\$215,308,563	\$58,752,899	\$226,300,835	\$10,863,469,496	
10	Sep 2022	\$93,798,056	\$186,670,308	\$899,705,107	\$4,392,240,469	\$2,494,006,442	\$618,144,764	\$1,692,516,456	\$215,308,563	\$58,752,899	\$226,316,749	\$10,877,459,813	
11	Oct 2022	\$93,798,056	\$186,656,345	\$902,508,001	\$4,395,950,220	\$2,497,023,436	\$623,742,397	\$1,690,542,437	\$215,308,516	\$58,752,899	\$226,322,440	\$10,890,604,747	
12	Nov 2022	\$91,353,957	\$186,644,460	\$903,426,165	\$4,399,975,999	\$2,498,843,720	\$627,331,402	\$1,691,375,631	\$215,308,516	\$58,752,899	\$226,329,081	\$10,899,341,832	
13	Dec 2022	\$91,354,351	\$186,649,854	\$905,947,635	\$4,413,849,878	\$2,498,952,321	\$632,230,698	\$1,693,990,750	\$215,308,527	\$58,752,899	\$226,348,866	\$10,923,385,779	

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

Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	Dec 2021	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17b	Jan 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%

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

Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Month Total
24	Jan 2022	\$0	\$257,105	\$1,807,120	\$8,472,150	\$4,983,649	\$1,659,927	\$4,114,905	\$296,049	\$189,478	\$290,138	\$22,070,520
25	Feb 2022	\$0	\$257,107	\$1,813,378	\$8,481,456	\$4,986,508	\$1,674,153	\$4,150,230	\$296,049	\$189,478	\$290,441	\$22,138,801
26	Mar 2022	\$0	\$257,107	\$1,825,281	\$8,484,831	\$5,012,453	\$1,676,830	\$4,188,792	\$296,049	\$189,478	\$292,832	\$22,223,653
27	Apr 2022	\$0	\$257,101	\$1,835,092	\$8,511,094	\$5,012,472	\$1,686,350	\$4,190,838	\$296,049	\$189,478	\$292,877	\$22,271,351
28	May 2022	\$0	\$257,101	\$1,837,615	\$8,533,785	\$5,019,366	\$1,694,779	\$4,202,166	\$296,049	\$189,478	\$293,331	\$22,323,672
29	Jun 2022	\$0	\$257,096	\$1,925,754	\$8,935,663	\$5,043,697	\$1,715,148	\$4,278,182	\$296,049	\$189,478	\$293,751	\$22,934,819
30	Jul 2022	\$0	\$257,092	\$1,929,425	\$8,995,307	\$5,048,871	\$1,724,235	\$4,299,035	\$296,049	\$189,478	\$293,993	\$23,033,485
31	Aug 2022	\$0	\$258,588	\$1,930,863	\$9,022,261	\$5,048,907	\$1,860,090	\$4,331,677	\$296,049	\$189,478	\$294,110	\$23,232,024
32	Sep 2022	\$0	\$258,308	\$1,921,155	\$9,021,104	\$5,061,658	\$1,874,283	\$4,322,440	\$296,049	\$189,478	\$294,191	\$23,238,665
33	Oct 2022	\$0	\$258,227	\$1,926,868	\$9,040,695	\$5,071,146	\$1,890,493	\$4,301,813	\$296,049	\$189,478	\$294,212	\$23,268,982
34	Nov 2022	\$0	\$258,208	\$1,932,871	\$9,048,331	\$5,077,281	\$1,907,612	\$4,296,795	\$296,049	\$189,478	\$294,219	\$23,300,845
35	Dec 2022	\$0	\$258,192	\$1,934,838	\$9,056,617	\$5,080,982	\$1,918,589	\$4,298,913	\$296,049	\$189,478	\$294,228	\$23,327,885
36	Totals:	\$0	\$3,091,231	\$22,620,260	\$105,603,295	\$60,446,989	\$21,282,489	\$50,975,786	\$3,552,591	\$2,273,737	\$3,518,324	\$273,364,704

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

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

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

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

57					
58	Total General Plant Depreciation Expense		316,444,187	FF1 336.10f	
59	Total Intangible Plant Depreciation Expense		395,926,033	FF1 336.1f	
60	Sum of Total General and Total Intangible Depreciation Expense		\$712,370,220	Line 58 + Line 59	
61	Transmission Wages and Salaries Allocation Factor		5.9843%	27-Allocators, Line 9	
62	General and Intangible Depreciation Expense		\$42,630,023	Line 60 * Line 61	
63					

64 4) Depreciation Expense

65				
66	Depreciation Expense is the sum of:	<u>Amount</u>	<u>Source</u>	
67	1) Depreciation Expense for Transmission Plant - ISO	\$273,364,704	Line 37, Col 12	
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53	
69	3) General and Intangible Depreciation Expense	<u>\$42,630,023</u>	Line 62	
70	Depreciation Expense:	\$315,994,727	Line 67 + Line 68 + Line 69	

Notes:

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

Instructions:

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

**Depreciation Rates**

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

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

Operations and Maintenance Expenses

Workpaper: WP Schedule 19 O&M Cost Detail

Cells shaded yellow are input cells

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

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 8a	Col 9	Col 10	Col 11
			= C3 + C4			Note 2	= C7 + C8			Schedule 35, Rows 5-36	= C10 + C11	= C3 + C7	= C4 + C8 + C8a
		Total Recorded O&M Expenses			Adjustments				Adjusted Recorded O&M Expenses				
		Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	O&M Services (See Note 8)	Total	Labor	Non-Labor	
<b>Transmission Accounts</b>													
1	560 - Operations Supervision and Engineering - Allocated	\$5,515,015	\$1,373,591	\$4,141,424		\$0				\$29,583	\$5,544,597	\$1,373,591	\$4,171,006
2	560 - Sylmar/Palo Verde	\$301,538	\$0	\$301,538		\$0				\$0	\$301,538	\$0	\$301,538
3	561 Load Dispatch - Allocated	\$11,438,897	\$8,942,651	\$2,496,246		\$0				\$44,876	\$11,483,773	\$8,942,651	\$2,541,122
4	561.400 Scheduling, System Control and Dispatch Services	\$26,548,850	\$0	\$26,548,850	A	-\$26,548,850	\$0	(\$26,548,850)		\$0	\$0	\$0	\$0
5	561.500 Reliability Planning and Standards Development	\$3,588,796	\$3,445,278	\$143,518		\$0				\$41,943	\$3,630,740	\$3,445,278	\$185,461
6	562 - Station Expenses - Allocated	\$23,344,544	\$18,775,456	\$4,569,088		\$0				\$0	\$23,344,544	\$18,775,456	\$4,569,088
7	562 - MOGS Station Expense	\$0	\$0	\$0	B	\$0	\$0	\$0		\$0	\$0	\$0	\$0
8	562 - Sylmar/Palo Verde	\$956,878	\$0	\$956,878		\$0				\$0	\$956,878	\$0	\$956,878
9	563 - Overhead Line Expenses - Allocated	\$21,251,568	\$8,630,290	\$12,621,278		\$0				\$367,808	\$21,619,377	\$8,630,290	\$12,989,086
10	564 - Underground Line Expenses - Allocated	\$2,970,384	\$2,429,648	\$540,736		\$0				\$0	\$2,970,384	\$2,429,648	\$540,736
11	565 - Transmission of Electricity by Others	\$0	\$0	\$0		\$0				\$0	\$0	\$0	\$0
12	565 - Wheeling Costs	\$22,931,981	\$0	\$22,931,981	C	-\$22,931,981	\$0	(\$22,931,981)		\$0	\$0	\$0	\$0
13	565 - WAPA Transmission for Remote Service	\$336,174	\$0	\$336,174		\$0				\$0	\$336,174	\$0	\$336,174
14	566 - Miscellaneous Transmission Expenses - Allocated	\$35,519,273	\$20,149,046	\$15,370,227	F	-\$1,047,127	(\$258,655)	(\$788,472)		\$175,699	\$34,647,846	\$19,890,392	\$14,757,454
15	566 - ISO/RSBA/TSP Balancing Accounts	\$185,037,879	\$29,033	\$185,008,846	D	-\$185,043,819	(\$29,035)	(\$185,014,785)		\$0	-\$5,940	-\$2	-\$5,939
16	566 - Sylmar/Palo Verde/Other General Functions	\$5,992,382	\$117,661	\$5,874,720		\$0				\$0	\$5,992,382	\$117,661	\$5,874,720
17	567 - Line Rents - Allocated	\$15,870,511	\$59,295	\$15,811,216		\$0				\$1,460,616	\$17,331,127	\$59,295	\$17,271,832
18	567 - Eldorado	\$113,004	\$0	\$113,004		\$0				\$0	\$113,004	\$0	\$113,004
19	567 - Sylmar/Palo Verde	\$438,003	\$0	\$438,003		\$0				\$0	\$438,003	\$0	\$438,003
20	568 - Maintenance Supervision and Engineering - Allocated	\$1,801,886	\$1,516,641	\$285,246		\$0				\$6,116	\$1,808,002	\$1,516,641	\$291,362
21	568 - Sylmar/Palo Verde	\$198,150	\$0	\$198,150		\$0				\$0	\$198,150	\$0	\$198,150
22	569 - Maintenance of Structures - Allocated	\$43,556,463	\$11,481	\$43,544,981	E	-\$40,919,641	\$0	(\$40,919,641)		\$0	\$2,636,822	\$11,481	\$2,625,340
23	569 - Sylmar/Palo Verde	\$667,759	\$0	\$667,759		\$0				\$0	\$667,759	\$0	\$667,759
24	570 - Maintenance of Station Equipment - Allocated	\$8,959,176	\$5,082,084	\$3,877,092		\$0				\$0	\$8,959,176	\$5,082,084	\$3,877,092
25	570 - Sylmar/Palo Verde	\$1,031,301	\$0	\$1,031,301		\$0				\$0	\$1,031,301	\$0	\$1,031,301
26	571 - Maintenance of Overhead Lines - Allocated	\$65,876,131	\$12,990,909	\$52,885,222	F	-\$77,804	(\$4,898)	(\$72,906)		\$781,860	\$66,580,187	\$12,986,011	\$53,594,176
27	571 - Sylmar/Palo Verde	\$576,950	\$0	\$576,950		\$0				\$0	\$576,950	\$0	\$576,950
28	572 - Maintenance of Underground Lines - Allocated	\$411,256	\$155,227	\$256,029		\$0				\$0	\$411,256	\$155,227	\$256,029
29	572 - Sylmar/Palo Verde	\$66	\$0	\$66		\$0				\$0	\$66	\$0	\$66
30	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$1,883,868	\$827,777	\$1,056,091		\$0				\$5,373	\$1,889,241	\$827,777	\$1,061,464
31	...	---	---	---	---	\$0	---	---		\$0	\$0	\$0	\$0
32	Transmission NOIC (Note 3)	-	-	-		-\$40,902	(\$40,902)	\$0		\$0	-\$40,902	-\$40,902	\$0
33	<b>Total Transmission O&amp;M</b>	\$487,118,683	\$84,536,069	\$402,582,614		-\$276,610,125	-\$333,489	-\$276,276,635		\$2,913,874	\$213,422,433	\$84,202,580	\$129,219,853
34													

Col 1	Col 2 = C3 + C4			Col 3	Col 4	Col 5 Note 2	Col 6 = C7 + C8		Col 7	Col 8	Col 9 = C10 + C11	Col 10 = C3 + C7	Col 11 = C4 + C8
	Account/Work Activity Rev	Total	Labor	Non-Labor	Reason	Total	Labor	Non-Labor	Total	Labor	Non-Labor		
<b>Distribution Accounts</b>													
35	582 - Station Expenses	39,325,812	\$26,888,770	\$12,437,042		-			39,325,812	26,888,770	12,437,042		
36	590 - Maintenance Supervision and Engineering	1,734,987	\$1,491,792	\$243,195		-			1,734,987	1,491,792	243,195		
37	591 - Maintenance of Structures	82,085	\$16,886	\$65,199		-			82,085	16,886	65,199		
38	592 - Maintenance of Station Equipment	9,649,375	\$5,374,609	\$4,274,766		-			9,649,375	5,374,609	4,274,766		
39	Accounts with no ISO Distribution Costs	980,205,792	\$252,121,238	\$728,084,554	F	(2,008,590)	(\$140,136)	(\$1,868,453)	978,197,202	251,981,102	726,216,101		
40	Distribution NOIC (Note 3)	-	-	-		(138,328)	(138,328)	-	(138,328)	(138,328)	-		
41	<b>Total Distribution O&amp;M</b>	1,030,998,051	285,893,295	745,104,756		(2,146,917)	(278,464)	(1,868,453)	1,028,851,133	285,614,831	743,236,302		
42													
43	<b>Total Transmission and Distribution O&amp;M</b>	1,518,116,734	370,429,365	1,147,687,369		(278,757,042)	(611,954)	(278,145,088)	1,242,273,566	369,817,411	872,456,155		
44													
45	Total Transmission O&M Expenses in FERC Form 1:	\$487,118,683	FF1 321.112b	Must equal Line 33, Column 2.									
46	Total Distribution O&M Expenses in FERC Form 1:	\$1,030,998,051	FF1 322.156b	Must equal Line 41, Column 2.									
47	Total TDBU NOIC	-\$179,230	20-AandG, Note 2, f										

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

		<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>
			From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
Line	Account/Work Activity Rev	Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO	
		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference	
	<b>Transmission Accounts</b>									
48	560 - Operations Supervision and Engineering - Allocated	5,544,597	1,373,591	4,171,006	39.9%	2,214,222	548,540	1,665,682	27-Allocators Line 42	
49	560 - Sylmar/Palo Verde	301,538	-	301,538	100.0%	301,538	-	301,538	100%	
50	561 Load Dispatch - Allocated	11,483,773	8,942,651	2,541,122	39.9%	4,586,019	3,571,228	1,014,791	27-Allocators Line 42	
51	561.400 Scheduling, System Control and Dispatch Services	-	-	-	0.0%	-	-	-	0%	
52	561.500 Reliability Planning and Standards Development	3,630,740	3,445,278	185,461	100.0%	3,630,740	3,445,278	185,461	100%	
53	562 - Station Expenses - Allocated	23,344,544	18,775,456	4,569,088	39.9%	9,322,591	7,497,936	1,824,655	27-Allocators Line 42	
54	562 - MOGS Station Expense	-	-	-	0.0%	-	-	-	0%	
55	562 - Sylmar/Palo Verde	956,878	-	956,878	100.0%	956,878	-	956,878	100%	
56	563 - Overhead Line Expenses - Allocated	21,619,377	8,630,290	12,989,086	47.6%	10,280,182	4,103,770	6,176,411	27-Allocators Line 30	
57	564 - Underground Line Expenses - Allocated	2,970,384	2,429,648	540,736	2.3%	68,639	56,144	12,495	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	336,174	-	336,174	0.0%	-	-	-	0%	
61	566 - Miscellaneous Transmission Expenses - Allocated	34,647,846	19,890,392	14,757,454	39.9%	13,836,540	7,943,183	5,893,356	27-Allocators Line 42	
62	566 - ISO/RSBA/TSP Balancing Accounts	(5,940)	(2)	(5,939)	0.0%	-	-	-	0%	
63	566 - Sylmar/Palo Verde/Other General Functions	5,992,382	117,661	5,874,720	100.0%	5,992,382	117,661	5,874,720	100%	
64	567 - Line Rents - Allocated	17,331,127	59,295	17,271,832	47.6%	8,241,085	28,195	8,212,890	27-Allocators Line 30	
65	567 - Eldorado	113,004	-	113,004	100.0%	113,004	-	113,004	100%	
66	567 - Sylmar/Palo Verde	438,003	-	438,003	100.0%	438,003	-	438,003	100%	
67	568 - Maintenance Supervision and Engineering - Allocated	1,808,002	1,516,641	291,362	39.9%	722,022	605,667	116,355	27-Allocators Line 42	
68	568 - Sylmar/Palo Verde	198,150	-	198,150	100.0%	198,150	-	198,150	100%	
69	569 - Maintenance of Structures - Allocated	2,636,822	11,481	2,625,340	39.9%	1,053,009	4,585	1,048,424	27-Allocators Line 42	
70	569 - Sylmar/Palo Verde	667,759	-	667,759	100.0%	667,759	-	667,759	100%	
71	570 - Maintenance of Station Equipment - Allocated	8,959,176	5,082,084	3,877,092	39.9%	3,577,827	2,029,519	1,548,308	27-Allocators Line 42	
72	570 - Sylmar/Palo Verde	1,031,301	-	1,031,301	100.0%	1,031,301	-	1,031,301	100%	
73	571 - Maintenance of Overhead Lines - Allocated	66,580,187	12,986,011	53,594,176	47.6%	31,659,396	6,174,949	25,484,447	27-Allocators Line 30	
74	571 - Sylmar/Palo Verde	576,950	-	576,950	100.0%	576,950	-	576,950	100%	
75	572 - Maintenance of Underground Lines - Allocated	411,256	155,227	256,029	2.3%	9,503	3,587	5,916	27-Allocators Line 36	
76	572 - Sylmar/Palo Verde	66	-	66	100.0%	66	-	66	100%	
77	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	1,889,241	827,777	1,061,464	39.9%	754,464	330,571	423,893	27-Allocators Line 42	
78	...	---	---	---	---	---	---	---	---	
79	Transmission NOIC (Note 4)	(40,902)	(40,902)	-	-	(17,703)	(17,703)	-	-	
80	<b>Total Transmission - ISO O&amp;M</b>	<b>213,422,433</b>	<b>84,202,580</b>	<b>129,219,853</b>		<b>100,214,567</b>	<b>36,443,112</b>	<b>63,771,455</b>		
81										

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	
<b>Distribution Accounts</b>									
82	582 - Station Expenses	39,325,812	26,888,770	12,437,042	0.0%	-	-	-	27-Allocators Line 48
83	590 - Maintenance Supervision and Engineering	1,734,987	1,491,792	243,195	0.0%	-	-	-	27-Allocators Line 48
84	591 - Maintenance of Structures	82,085	16,886	65,199	0.0%	-	-	-	27-Allocators Line 48
85	592 - Maintenance of Station Equipment	9,649,375	5,374,609	4,274,766	0.0%	-	-	-	27-Allocators Line 48
86	Accounts with no ISO Distribution Costs	978,197,202	251,981,102	726,216,101	0.0%	-	-	-	0%
87	Distribution NOIC (Note 4)	(138,328)	(138,328)	-	0.0%	-	-	-	0%
88	<b>Total Distribution - ISO O&amp;M</b>	<b>1,028,851,133</b>	<b>285,614,831</b>	<b>743,236,302</b>					
89									
90									
91	<b>Total ISO O&amp;M Expenses (in Column 6)</b>	<b>1,242,273,566</b>	<b>369,817,411</b>	<b>872,456,155</b>		<b>100,214,567</b>	<b>36,443,112</b>	<b>63,771,455</b>	
92	Line 80 + Line 88								

**Notes:**

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

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

Total TDBU NOIC is on Line: **47**

	Percentage	Calculation
Transmission NOIC Percentage:	22.8211%	Line 33, Col 3 / Line 43, Col 3
Distribution NOIC Percentage:	77.1789%	Line 41, Col 3 / Line 43, Col 3

- 4) NOIC attributable to ISO Transmission (Column 7) is calculated utilizing a percentage equal to the ratio of total ISO O&M Labor Expenses in column 7 (exclusive of NOIC) to the total labor expenses in column 3 (exclusive of NOIC). That allocator, which is identified below, is then applied to the value in Column 3 to arrive at the NOIC attributable to ISO Transmission in Column 7. Resulting Percentage is: 43.28%
- 5) "ISO Operations and Maintenance Expenses" is the amount of costs in each Transmission or Distribution account related to ISO Transmission Facilities.
- 6) See Column 9 for references to source of each Percent ISO.
- 7) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 19.
- 8) Each O&M Account contributing to the calculation of "Total ISO O&M Expense" (Line 91, Column 6) may include revenue associated with a Commission-approved O&M Services Formula assessing other entities for O&M Services provided by SCE. See Schedule 35, Notes 1-3. All O&M Services Formula Revenue is "non-labor", and entered in Column 8a, Lines 1-32.



Calculation of Administrative and General Expense

Inputs are shaded yellow

Line	Acct.	Description	Col 1	Col 2	Col 3	Col 3a	Col 4	Notes
			FERC Form 1 Amount	Data Source	See Note 1 Total Amount Excluded	See Note 5 Other Formula Revenue	= (C1 - C3) + C3a A&G Expense	
1	920	A&G Salaries	\$470,443,853	FF1 323.181b	\$182,318,453	\$161,890	\$288,287,290	
2	921	Office Supplies and Expenses	\$296,213,929	FF1 323.182b	\$3,654,682	\$169,749	\$292,728,996	
3	922	A&G Expenses Transferred	-\$245,635,404	FF1 323.183b	-\$90,227,483	-\$73,973	-\$155,481,895	Credit
4	923	Outside Services Employed	\$64,855,632	FF1 323.184b	\$1,772,202	\$27,579	\$63,111,009	
5	924	Property Insurance	\$14,791,518	FF1 323.185b	\$0	\$0	\$14,791,518	
6	925	Injuries and Damages	\$2,265,570,136	FF1 323.186b	\$399,446,648	\$379,055	\$1,866,502,543	
7	926	Employee Pensions and Benefits	\$43,317,369	FF1 323.187b	\$7,706,811	\$45,331	\$35,655,889	
8	927	Franchise Requirements	\$147,313,508	FF1 323.188b	\$147,313,508	\$34,765	\$0	= (C1 - C3), See also Note 5
9	928	Regulatory Commission Expenses	\$13,111,553	FF1 323.189b	\$10,299,122	\$626	\$2,813,057	
10	929	Duplicate Charges	\$0	FF1 323.190b	\$0	\$0	\$0	
11	930.1	General Advertising Expense	\$13,573,810	FF1 323.191b	\$0	\$4,659	\$13,578,469	
12	930.2	Miscellaneous General Expense	\$30,094,484	FF1 323.192b	\$17,523,097	\$1,682	\$12,573,068	
13	931	Rents	\$9,270,433	FF1 323.193b	\$0	\$6,180	\$9,276,613	
14	935	Maintenance of General Plant	\$24,197,033	FF1 323.196b	\$1,048,533	\$14,103	\$23,162,603	
15			\$3,147,117,854		Total A&G Expenses:		\$2,466,999,162	

		Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment:	\$2,466,999,162	Line 15
17	Less Account 924:	\$14,791,518	Line 5
18	Amount to apply the Transmission W&S AF:	\$2,452,207,644	Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor:	5.9843%	27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G:	\$146,746,264	Line 18 * Line 19
21	Transmission Plant Allocation Factor:	18.2339%	27-Allocators, Line 22
22	Property Insurance portion of A&G:	\$2,697,072	Line 5 Col 4 * Line 21
23	Administrative and General Expenses:	\$149,443,336	Line 20 + Line 22

Note 1: Itemization of exclusions

Workpaper: WP Schedule 20

Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)	Col 1	Col 2	Col 3	Col 4	Notes
			Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	
24	920	\$182,318,453	\$9,264,829		\$173,053,624		See Instructions 2b, 3, and Note 2
25	921	\$3,654,682	\$3,654,682		\$0		
26	922	-\$90,227,483	-\$3,765,395		-\$86,462,088		
27	923	\$1,772,202	\$1,772,202		\$0		
28	924	\$0	\$0		\$0		
29	925	\$399,446,648	\$399,446,648		\$0		See Instruction 6
30	926	\$7,706,811	\$7,706,811		\$0	\$0	See Note 3
31	927	\$147,313,508	\$0	\$147,313,508	\$0	\$0	See Note 4
32	928	\$10,299,122	\$10,299,122		\$0		
33	929	\$0	\$0		\$0		
34	930.1	\$0	\$0		\$0		
35	930.2	\$17,523,097	\$17,523,097		\$0		
36	931	\$0	\$0		\$0		
37	935	\$1,048,533	\$1,048,533		\$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.

<b>Workpaper:</b>	WP Schedule 20		
		<b>Amount</b>	<b>Source</b>
<b>a</b>	Accrued NOIC Amount:	\$172,924,175	SCE Records
<b>b</b>	Actual A&G NOIC payout:	-\$129,449	Note 2, d
<b>c</b>	Adjustment:	\$173,053,624	

Actual non-capitalized NOIC Payouts:

	<b>Department</b>	<b>Amount</b>	<b>Source</b>
<b>d</b>	A&G	-\$129,449	SCE Records and Workpapers
<b>e</b>	Other	-\$51,985	SCE Records and Workpapers
<b>f</b>	Trans. And Dist. Business Unit	-\$179,230	SCE Records and Workpapers
<b>g</b>	Total:	-\$360,664	Sum of d to f

**Note 3: PBOPs Exclusion Calculation**

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

**Note 4:**

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

**Note 5:**

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

**Instructions:**

- 1) Enter amounts of A&G expenses from FERC Form 1 in Lines 1 to 14.
- 2) Fill out "Itemization of Exclusions" table for all input cells. NOIC amount in Column 3, Line 24 is calculated in Note 2. The PBOPs exclusion in Column 4, Line 30 is calculated in Note 3.
  - a) Exclude amount of any Shareholder Adjustments, costs incurred on behalf of SCE shareholders, from relevant account in Column 1.
  - b) Include as an adjustment in Column 1 for Account 920 any amount excluded from Accounts 569.100, 569.200, and 569.300 in Schedule 19 (OandM) related to Order 668 costs transferred.
  - c) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
  - d) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
  - e) Exclude any amount of expense relating to secondary land use and audit expenses not directly benefitting utility customers.
  - f) Exclude from account 930.2:
    - 1) Nuclear Power Research Expenses.
    - 2) Write Off of Abandoned Project Expenses.
    - 3) Any advertising expenses within the Consultants/Professional Services category.
  - g) Exclude the following costs included in any account 920-935:
    - 1) Any amount of "Provision for Doubtful Accounts" costs.
    - 2) Any amount of "Accounting Suspense" costs.
    - 3) Any penalties or fines.
    - 4) Any amount of costs recovered 100% through California Public Utilities Commission ("CPUC") rates.
- 3) NOIC adjustment in Column 3, Line 24 is made by determining the difference between the total accrued NOIC amount included in the FERC Form 1 recorded cost amounts and the actual A&G NOIC payout (see note 2). NOIC adjustment in column 3, Line 26 is made by entering the amount of accrued NOIC that is capitalized.
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line a) may only be revised pursuant to Commission acceptance of an SCE FPA Section 205 filing to revise the authorized PBOPs expense, in accordance with the tariff protocols. Accordingly, any amount different than the authorized PBOPs expense during the Prior Year is excluded from account 926 (see note 3). Docket or Decision approving authorized PBOPs amount: **Docket No. ER23-1453**
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 20.
- 6) Any A&G costs associated with wildfires other than the 2017/18 Wildfire/Mudslide Events shall be reflected in A&G accounts on a cash basis during the year in which associated cash payments are made. In the event an initial cost accrual is made in a year to one or more A&G accounts 920-935, SCE shall exclude from A&G cost recovery any amount not paid in cash during that year through an entry to Column 1, Lines 24-37 of the "Itemization of Exclusions" matrix to the account in which the initial expense accrual was made. As cash payments related to the initial expense accrual are made in future years, SCE shall also include those expenses in A&G cost recovery on a cash basis through an entry to the Itemization of Exclusions matrix.

A		B		C		D		E		F		G		H		I		J		K		L		M		N	
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Traditional OOR			GRSM			Other Ratemaking			Notes												
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total														
1a	450	4191110	Late Payment Charge- Comm. & Ind.	7,350,072	Traditional OOR	7,350,072	0	7,350,072	0			0											0			1	
1b	450	4191115	Residential Late Payment	9,813,784	Traditional OOR	9,813,784	0	9,813,784	0			0											0			1	
<b>2 450 Total</b>				<b>17,163,856</b>		<b>17,163,856</b>	<b>0</b>	<b>17,163,856</b>	<b>0</b>			<b>0</b>			<b>0</b>								<b>0</b>			<b>0</b>	
<b>3 FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)</b>				<b>17,163,856</b>																							
4a	451	4182110	Recover Unauthorized Use/Non-Energy	61,533	Traditional OOR	61,533	0	61,533	0			0											0			1	
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	586,068	Traditional OOR	586,068	0	586,068	0			0											0			1	
4c	451	4192110	Miscellaneous Service Revenues		Traditional OOR	0	0	0	0			0											0			1	
4d	451	4192115	Returned Check Charges	1,208,539	Traditional OOR	1,208,539	0	1,208,539	0			0											0			1	
4e	451	4192125	Service Reconnection Charges		Traditional OOR	0	0	0	0			0											0			1	
4f	451	4192130	Service Establishment Charge		Traditional OOR	0	0	0	0			0											0			1	
4g	451	4192140	Field Collection Charges		Traditional OOR	0	0	0	0			0											0			1	
4h	451	4192510	Quickcheck Revenue		GRSM	0	0	0	0			0	P										0			2	
4i	451	4192910	PUC Reimbursement Fee-Elect	1,195,397	Other Ratemaking	0	0	0	0			0											0	1,195,397		6	
4j	451	4182120	Uneconomic Line Extension		Traditional OOR	0	0	0	0			0											0			1	
4k	451	4192152	Opt Out CARE-Res-Ini	40	Other Ratemaking	0	0	0	0			0											0	40		1	
4l	451	4192155	Opt Out CARE-Res-Mo	13,895	Other Ratemaking	0	0	0	0			0											0	13,895		1	
4m	451	4192158	Opt Out NonCARE-Res-Ini	1,225	Other Ratemaking	0	0	0	0			0											0	1,225		1	
4n	451	4192160	Opt Out NonCARE-Res-Mo	101,500	Other Ratemaking	0	0	0	0			0											0	101,500		1	
4o	451	4192135	Conn-Charge - Residential	3,442,994	Traditional OOR	3,442,994	0	3,442,994	0			0											0			1	
4p	451	4192145	Conn-Charge - Non-Residential	1,945,395	Traditional OOR	1,945,395	0	1,945,395	0			0											0			1	
4q	451	4192150	Conn-Charge - At Pole	1,756	Traditional OOR	1,756	0	1,756	0			0											0			1	
4r	451	4184515	NEM 2.0	8,510,350	Traditional OOR	8,510,350	0	8,510,350	0			0											0			1	
4s	451	4186927	AR Service Guarantee	-1,740,360	Traditional OOR	-1,740,360	0	-1,740,360	0			0											0			1	
4t	451	4184533	Rule 21 Fast Track Application Fee	169,000	Traditional OOR	169,000	0	169,000	0			0											0			1	
4u	451	4184531	WDAT Pre Application Fee	25,725	Traditional OOR	25,725	0	25,725	0			0											0			1	
4v	451	4184532	Rule 21 Pre Application Fee	47,975	Traditional OOR	47,975	0	47,975	0			0											0			1	
4w	451	4184534	WDAT Fast Track Application Fee	40,500	Traditional OOR	40,500	0	40,500	0			0											0			1	
4x	451	4184535	Rule 21 Supplemental Review Fee	125,900	Traditional OOR	125,900	0	125,900	0			0											0			1	
4y	451	4184520	Short Circuit Duty - Arc Flash	75,200	GRSM	0	0	0	75,200	A		75,200											75,200	0		2	
4z	451	4184521	Electrical Capacity Assessment	78,000	GRSM	0	0	0	78,000	A		78,000											78,000	0		2	
4aa	451	4192161	Wiretech- NON-AMI	307	Other Ratemaking	0	0	0	0			0											0	307		1	
4bb	451	4192165	RES-BCT Set-up Fee	1,000	Other Ratemaking	0	0	0	0			0											0	1,000		1	
<b>5 451 Total</b>				<b>15,891,938</b>		<b>14,425,375</b>	<b>0</b>	<b>14,425,375</b>	<b>153,200</b>			<b>0</b>			<b>153,200</b>								<b>1,313,364</b>				
<b>6 FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)</b>				<b>15,891,938</b>																							
7a	453	4183120	APS Palo Verde Water Sales	477,431	GRSM	0	0	0	477,431	P		77,951											399,480	0		2	
7b	453	4183110	Sales of Water & Water Power - San Joaquin	341,093	Traditional OOR	341,093	0	341,093	0			0											0			1	
7c	453	4183115	Sales of Water & Water Power - Headwater	79,291	Traditional OOR	79,291	0	79,291	0			0											0			1	
<b>8 453 Total</b>				<b>897,815</b>		<b>420,384</b>	<b>0</b>	<b>420,384</b>	<b>477,431</b>			<b>77,951</b>			<b>399,480</b>								<b>0</b>				
<b>9 FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)</b>				<b>897,815</b>																							
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	1,103,887	Traditional OOR	1,103,887	0	1,103,887	0			0											0			4	
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos.	6,556,231	Traditional OOR	6,556,231	0	6,556,231	0			0											0			4	
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	1,900,714	Traditional OOR	1,900,714	0	1,900,714	0			0											0			4	
10d	454	4184120	Joint Pole - Aud - Unauth Penalty	3,682,000	Traditional OOR	3,682,000	0	3,682,000	0			0											0			4	
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	207,750	GRSM	0	0	0	207,750	P		42,700											165,050	0		2	
10f	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	5,304	GRSM	0	0	0	5,304	P		1,054											4,250	0		2	
10g	454	4184514	Joint Pole - Non-Tariff Requests for Information		GRSM	0	0	0	0	P		0											0			2	
10h	454	4184516	Oil And Gas Royalties	19,143	GRSM	0	0	0	19,143	P		2,601											16,542	0		2	
10i	454	4184518	Def Operating Land & Facilities Rent Rev	311,654	Traditional OOR	311,654	0	311,654	0			0											0			4	
10j	454	4184810	Facility Cost -EIX/Nonutility	50,210	Other Ratemaking	3,344	3,344	0	0			0											0	46,866		6, 12	
10k	454	4184815	Facility Cost- Utility		Traditional OOR	0	0	0	0			0											0			7	
10l	454	4184820	Rent Billed to Non-Utility Affiliates	1,339,104	Other Ratemaking	89,184	89,184	0	0			0											0	1,249,920		6, 12	
10m	454	4184825	Rent Billed to Utility Affiliates		Traditional OOR	0	0	0	0			0											0			7	
10n	454	4194110	Meter Leasing Revenue		Traditional OOR	0	0	0	0			0											0			1	
10o	454	4194115	Company Financed Added Facilities	30,724,992	Traditional OOR	30,724,992	0	30,724,992	0			0											0			4	
10p	454	4194120	Company Financed Interconnect Facilities	8,077,503	Traditional OOR	8,077,503	0	8,077,503	0			0											0			4	
10q	454	4194130	SCE Financed Added Facility		Traditional OOR	0	0	0	0			0											0			4	
10r	454	4194135	Interconnect Facility Finance Charge		Traditional OOR	0	0	0	0			0											0			8	
10s	454	4204515	Operating Land & Facilities Rent Revenue	23,925,197	GRSM	0	0	0	23,925,197	P		3,954,908											19,970,289	0		2	
10t	454	4867020	Nonoperating Misc Land & Facilities Rent		Traditional OOR	0	0	0	0			0											0			4	
10u	454	-	Miscellaneous Adjustments		Traditional OOR	0	0																				

Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Traditional OOR			GRSM			Other Ratemaking		Notes
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	
10aa	454	4184515	NEM 2.0		Other Ratemaking	0	0	0	0			0	0	6
10bb	454	4184126	Joint Pole - Tarriffed - PA Inspect	3,447,505	Traditional OOR	3,447,505	0	3,447,505	0			0	0	4
10cc	454	4184526	Joint Pole - Non-Tarriff PA Inspect	59,741	GRSM	0	0	0	59,741	P	0	59,741	0	2
10dd	454	4197020	Non-606 Def Operating Land & Fac Rent Rev-Pass	(722)	Traditional OOR	(722)	0	(722)	0			0	0	4
10ee	454	6120090	Nonoperating Land & Facilities Rent Expense	(16,561)	Traditional OOR	(16,561)	0	(16,561)	0			0	0	4
10ff	454	6120085	Operating Land & Facilities Rent Expense	(5,660)	Traditional OOR	(5,660)	0	(5,660)	0			0	0	4
11	<b>454 Total</b>			<b>84,271,202</b>		<b>56,076,861</b>	<b>145,766</b>	<b>55,931,096</b>	<b>26,151,435</b>		<b>5,129,954</b>	<b>21,021,480</b>	<b>2,042,906</b>	
12	<b>FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)</b>			<b>84,271,202</b>										
12a	456	4186114	Energy Related Services	573,502	Traditional OOR	573,502	0	573,502	0			0	0	1
12b	456	4186118	Distribution Miscellaneous Electric Revenues		Traditional OOR	0	0	0	0			0	0	4
12c	456	4186120	Added Facilities - One Time Charge	24,387	Traditional OOR	24,387	0	24,387	0			0	0	4
12d	456	4186122	Building Rental - Nev Power/Mohave Cr		Traditional OOR	0	0	0	0			0	0	3
12e	456	4186126	Service Fee - Optimal Bill Prd		Traditional OOR	0	0	0	0			0	0	1
12f	456	4186128	Miscellaneous Revenues	1,148,951	Traditional OOR	1,148,951	0	1,148,951	0			0	0	1
12g	456	4186130	Tule Power Plant - Revenue		Traditional OOR	0	0	0	0			0	0	3
12h	456	4186142	Microwave Agreement	3,428	Traditional OOR	3,428	0	3,428	0			0	0	4
12i	456	4186150	Utility Subs Labor Markup		Traditional OOR	0	0	0	0			0	0	7
12j	456	4186155	Non Utility Subs Labor Markup	6,795	Other Ratemaking	453	453	0	0			0	6,342	6, 12
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay		Traditional OOR	0	0	0	0			0	0	4
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	12,102	Traditional OOR	12,102	0	12,102	0			0	0	4
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Etiwanda		Traditional OOR	0	0	0	0			0	0	4
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	828	Traditional OOR	828	0	828	0			0	0	4
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater		Traditional OOR	0	0	0	0			0	0	4
12p	456	4186194	Property License Fee revenue	208,656	Traditional OOR	208,656	0	208,656	0			0	0	4
12q	456	4186512	Revenue From Recreation, Fish & Wildlife	2,099,867	GRSM	0	0	0	2,099,867	P	237,003	1,862,864	0	2
12r	456	4186514	Mapping Services	311,886	GRSM	0	0	0	311,886	P	74,800	237,085	0	2
12s	456	4186518	Enhanced Pump Test Revenue	126,675	GRSM	0	0	0	126,675	P	23,250	103,425	0	2
12t	456	4186524	Revenue From Scrap Paper - General Office		GRSM	0	0	0	0	P		0	0	2
12u	456	4186528	CTAC Revenues		GRSM	0	0	0	0	P		0	0	2
12v	456	4186530	AGTAC Revenues		GRSM	0	0	0	0	P		0	0	2
12w	456	4186716	ADT Vendor Service Revenue		GRSM	0	0	0	0	A		0	0	2
12xx	456	4186718	Read Water Meters - Irvine Ranch		GRSM	0	0	0	0	A		0	0	2
12yy	456	4186720	Read Water Meters - Rancho California		GRSM	0	0	0	0	A		0	0	2
12zz	456	4186722	Read Water Meters - Long Beach		GRSM	0	0	0	0	A		0	0	2
12aa	456	4186730	SSID Transformer Repair Services Revenue		GRSM	0	0	0	0	A		0	0	2
12bb	456	4186815	Employee Transfer/Affiliate Fee		Other Ratemaking	0	0	0	0			0	0	6
12cc	456	4186910	ITCC/CIAC Revenues	25,618,053	Traditional OOR	25,618,053	0	25,618,053	0			0	0	4
12dd	456	4186912	Revenue From Decommission Trust Fund	-721,443,950	Other Ratemaking	0	0	0	0			0	-721,443,950	6
12ee	456	4186914	Revenue From Decommissioning Trust FAS115	-298,293,179	Other Ratemaking	0	0	0	0			0	-298,293,179	6
12ff	456	4186916	Offset to Revenue from NDT Earnings/Realized	721,443,950	Other Ratemaking	0	0	0	0			0	721,443,950	6
12gg	456	4186918	Offset to Revenue from FAS 115 FMV	298,293,179	Other Ratemaking	0	0	0	0			0	298,293,179	6
12hh	456	4186920	Revenue From Decommissioning Trust FAS115-1	102,852,578	Other Ratemaking	0	0	0	0			0	102,852,578	6
12ii	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss	-102,852,578	Other Ratemaking	0	0	0	0			0	-102,852,578	6
12jj	456	4188712	Power Supply Installations - IMS		GRSM	0	0	0	0	A		0	0	2
12kk	456	4188714	Consulting Fees - IMS		GRSM	0	0	0	0	A		0	0	2
12ll	456	4196105	DA Revenue	59,546	Traditional OOR	59,546	0	59,546	0			0	0	1
12mm	456	4196158	EDBL Customer Finance Added Facilities	8,959,069	Traditional OOR	8,959,069	0	8,959,069	0			0	0	4
12nn	456	4196162	SCE Energy Manager Fee Based Services		Traditional OOR	0	0	0	0			0	0	4
12oo	456	4196166	SCE Energy Manager Fee Based Services Adj		Traditional OOR	0	0	0	0			0	0	4
12pp	456	4196172	Off Grid Photo Voltaic Revenues		Traditional OOR	0	0	0	0			0	0	1
12qq	456	4196174	Scheduling/Dispatch Revenues		Traditional OOR	0	0	0	0			0	0	4
12rr	456	4196176	Interconnect Facilities Charges-Customer Financed		Traditional OOR	0	0	0	0			0	0	8
12ss	456	4196178	Interconnect Facilities Charges - SCE Financed		Traditional OOR	0	0	0	0			0	0	4
12tt	456	4196184	DMS Service Fees		Traditional OOR	0	0	0	0			0	0	4
12uu	456	4196188	CCA - Information Fees	2,484,849	Traditional OOR	2,484,849	0	2,484,849	0			0	0	6
12vv	456	-	Miscellaneous Adjustments		Traditional OOR	0	0	0	0			0	0	1
12ww	456	4186911	Grant Amortization	3,353,919	Other Ratemaking	0	0	0	0			0	3,353,919	6
12xx	456	4186925	GHG Allowance Revenue	700,179,282	Other Ratemaking	0	0	0	0			0	700,179,282	6
12yy	456	4186132	Intercon One Time	335,413	Traditional OOR	335,413	0	335,413	0			0	0	4
12zz	456	4186116	EV Charging Revenue		Traditional OOR	0	0	0	0			0	0	4
12aaa	456	4186115	Energy Reltld Srv-TSP	3,816	Traditional OOR	3,816	0	3,816	0			0	0	4
12bbb	456	4186156	N/U Labor Mrkp-BRRBA	95,251	Other Ratemaking	6,344	6,344	0	0			0	88,908	6, 12
12ccc	456	4188720	LCFS CR 411.8	74,405,915	Traditional OOR	74,405,915	0	74,405,915	0			0	0	4
12ddd	456	4186128	Miscellaneous Revenues - ISO		Traditional OOR	0	0	0	0			0	0	5
12eee	456	4186732	Power Quality C&I Customer Program		GRSM	0	0	0	0	A		0	0	2
12fff	456	4171023	Gas Sales - ERRA	43,450,206	Other Ratemaking	0	0	0	0			0	43,450,206	6
12ggg	456	4186182	Miscellaneous Electric Revenue - ERRA	30,000	Other Ratemaking	0	0	0	0			0	30,000	6
12hhh	456	4186119	PUCRF Rate Adjustment - Electric		Traditional OOR	0	0	0	0			0	0	1
12iii	456	4186188	Utility Earnings - Mono Power Co	607	Traditional OOR	607	0	607	0			0	0	1
12jjj	456	4186115	Energy Reltld Srvc-Tehachapi Storage Project (TSP)		Other Ratemaking	0	0	0	0			0	0	6
12kkk	456	4186182	Misc Electric Rev		Other Ratemaking	0	0	0	0			0	0	6, 1
12lll	456	4186189	IC Serving&Admin Rev	481,366	Other Ratemaking	0	0	0	0			0	481,366	6, 1

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
						Traditional OOR			GRSM			Other Ratemaking			
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes	
12mmm	456	4196201	SCEFinc Add Fac-FERC	258,154	Traditional OOR	258,154	605,579	-347,425	0			0	0	8	
12nnn	456	4196202	CusFinc IC Fac-FERC	31,260	Traditional OOR	31,260	31,260	0	0			0	0	8	
12ooo	456	4196203	CusFinc IC Fac-CPUC	9,716,186	Traditional OOR	9,716,186	0	9,716,186	0			0	0	4	
12ppp	456	4196204	SCEFinc IC Fac-FERC	2,623,494	Traditional OOR	2,623,494	2,638,464	-14,970	0			0	0	8	
13	<b>456 Total</b>			<b>876,603,461</b>		<b>126,475,011</b>	<b>3,282,099</b>	<b>123,192,913</b>	<b>2,538,427</b>		<b>335,053</b>	<b>2,203,374</b>	<b>747,590,022</b>		
14	<b>FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)</b>			<b>876,603,461</b>											
15a	456.1	4188112	Trans of Elec of Others - Pasadena		Traditional OOR	0	0	0	0			0	0	5	
15b	456.1	4188114	FTS PPU/Non-ISO	296,028	Traditional OOR	296,028	0	296,028	0			0	0	4	
15c	456.1	4188116	FTS Non-PPU/Non-ISO	898,963	Traditional OOR	898,963	0	898,963	0			0	0	4	
15d	456.1	4188812	ISO-Wheeling Revenue - Low Voltage	215,240	Other Ratemaking	0	0	0	0			0	215,240	6	
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	121,203,123	Other Ratemaking	0	0	0	0			0	121,203,123	6	
15f	456.1	4188816	ISO-Congestion Revenue		Other Ratemaking	0	0	0	0			0	0	6	
15g	456.1	4198110	Transmission of Elec of Others	52,963,200	Traditional OOR	52,963,200	52,963,200	0	0			0	0	5	
15h	456.1	4198112	WDAT	9,625,370	Traditional OOR	9,625,370	0	9,625,370	0			0	0	4	
15i	456.1	4198114	Radial Line Rev-Base Cost - Reliant Coolwater		Traditional OOR	0	0	0	0			0	0	4	
15j	456.1	4198116	Radial Line Rev-Base Cost - Reliant Ormond Beach		Traditional OOR	0	0	0	0			0	0	4	
15k	456.1	4198118	Radial Line Rev-O&M - AES Huntington Beach	402,148	Traditional OOR	402,148	0	402,148	0			0	0	4	
15l	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay		Traditional OOR	0	0	0	0			0	0	4	
15m	456.1	4198122	Radial Line Rev-O&M - Reliant Coolwater		Traditional OOR	0	0	0	0			0	0	4	
15n	456.1	4198124	Radial Line Rev-O&M - Ormond Beach	651,331	Traditional OOR	651,331	0	651,331	0			0	0	4	
15o	456.1	4198126	High Desert Tie-Line Rental Rev	207,840	Traditional OOR	207,840	0	207,840	0			0	0	4	
15p	456.1	4198130	Inland Empire CRT Tie-Line EX	42,492	Traditional OOR	42,492	0	42,492	0			0	0	4	
15q	456.1	4198910	Reliability Service Revenue - Non-PTO's		Other Ratemaking	0	0	0	0			0	0	6	
15r	456.1	4198132	Radial Line Agreement-Base-Mojave Solr	96,304	Traditional OOR	96,304	0	96,304	0			0	0	4	
15s	456.1	4198134	Radial Line Agreement-O&M-Mojave Solr	151,427	Traditional OOR	151,427	0	151,427	0			0	0	4	
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	1,176,899	Other Ratemaking	0	0	0	0			0	1,176,899	6	
15u	456.1	4198910	RSR - Non-PTO's - RSBA		Other Ratemaking	0	0	0	0			0	0	6	
15v	456.1	4171022	Transmission Sales - ERRA		Other Ratemaking	0	0	0	0			0	0	6	
15w	456.1	4171032	Transmission Sales - PABA	9,513,360	Other Ratemaking	0	0	0	0			0	9,513,360	6	
15x	456.1	4198915	RSR - Etc - Non-PTO	-1,215,008	Other Ratemaking	0	0	0	0			0	-1,215,008	6	
16	<b>456.1 Total</b>			<b>196,228,716</b>		<b>65,335,102</b>	<b>52,963,200</b>	<b>12,371,902</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>130,893,614</b>		
17	<b>FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16)</b>			<b>196,228,716</b>											
19	<b>457.1 Total</b>			<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		
20	<b>FF-1 Total for Account 457.1 - Regional Control Service Revenues, p300.23b (Must Equal Line 19)</b>			<b>0</b>											
22	<b>457.2 Total</b>			<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		
23	<b>FF-1 Total for Account 457.2- Miscellaneous Revenues, p300.24b (Must Equal Line 22)</b>			<b>0</b>											
<b>Edison Carrier Solutions (ECS)</b>															
24a	417	4863130	ECS - Distribution Facilities	575,593	GRSM	0	0	0	575,593	P	101,213	474,380	0	2	
24b	417	4862110	ECS - Dark Fiber	8,627,735	GRSM	0	0	0	8,627,735	A	1,494,834	7,132,900	0	2	
24c	417	4862115	ECS - SCE Net Fiber	30,068	GRSM	0	0	0	30,068	A	30,068	0	0	2	
24d	417	4862120	ECS - Transmission Right of Way	102,783	GRSM	0	0	0	102,783	A	20,493	82,289	0	2	
24e	417	4862135	ECS - Wholesale FCC	12,179,647	GRSM	0	0	0	12,179,647	A	2,320,034	9,859,613	0	2	
24f	417	4864115	ECS - EU FCC Rev	655,113	GRSM	0	0	0	655,113	A	120,702	534,411	0	2	
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	15,305,347	GRSM	0	0	0	15,305,347	A	2,680,278	12,625,069	0	2	
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	8,405,365	GRSM	0	0	0	8,405,365	A	1,771,869	6,633,496	0	2	
24i	417	4863120	ECS - Communication Sites	369,132	GRSM	0	0	0	369,132	P	53,395	315,736	0	2	
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	4,383,411	GRSM	0	0	0	4,383,411	P	778,046	3,605,365	0	2	
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	1,235,742	GRSM	0	0	0	1,235,742	P	248,573	987,169	0	2	
24l	417	4863125	ECS - Micro Cell	1,965,476	GRSM	0	0	0	1,965,476	P	296,283	1,669,193	0	2	
24m	417	4864120	ECS - End User Universal Service Fund Fee	215,257	GRSM	0	0	0	215,257	A	51,289	163,968	0	2	
24n	417	4864116	ECS - Intrastate End User Revenue	2,680,281	GRSM	0	0	0	2,680,281	A	449,772	2,230,509	0	2	
24o	417	4864121	ECS - Intrastate End User Fees	377,498	GRSM	0	0	0	377,498	A	68,342	309,156	0	2	
24p	417	4864117	ECS - Interstate End User Tax Exempt	670,096	GRSM	0	0	0	670,096	A	107,528	562,568	0	2	
24q	417	4864122	ECS - EU USAC E-Rate	206,563	GRSM	0	0	0	206,563	A	94,029	112,534	0	2	
24r	417	4864200	ECS - DF EU Interstate	46,212	GRSM	0	0	0	46,212	A	13,574	32,638	0	2	
24s	417	4864201	ECS - DF EU Intrastate	7,988	GRSM	0	0	0	7,988	A	7,988	0	0	2	
24t	417	4864202	ECS - DF EU Interstate USAC E-Rate	68,376	GRSM	0	0	0	68,376	A	46,717	21,659	0	2	
24u	417	4864203	ECS - DF EU Interstate CTF	10,212	GRSM	0	0	0	10,212	A	6,977	3,235	0	2	

Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Traditional OOR			GRSM			Other Ratemaking	Notes	
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]			Incremental
24v	417	4862105	ECS-Fin Chrg		GRSM	0	0	0	0	A		0	0	2
24w	417	4863135	ECS - Pass Pole Attachments		GRSM	0	0	0	0	P		0	0	2
24x	417	4864123	ECS - LIT EU Interstate CTF	23,306	GRSM	0	0	0	23,306	A	12,382	10,924	0	2
24y	417	4864124	ECS - LIT EU Interstate USAC E-Rate	1,403,697	GRSM	0	0	0	1,403,697	A	326,612	1,077,085	0	2
24z	417	4864125	ECS - LIT EU Interstate CTF	146,518	GRSM	0	0	0	146,518	A	27,433	119,085	0	2
25	<b>417 ECS Total</b>			<b>59,691,414</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>59,691,414</b>		<b>11,128,431</b>	<b>48,562,983</b>	<b>0</b>	
26	<b>417 Other</b>			<b>11,530,829</b>										
27	<b>FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)</b>			<b>71,222,243</b>										

**Subsidiaries**

28a	418.1		ESI (Gross Revenues - Active)		GRSM	0	0	0	0	A		0	0	2,9
28b	418.1		ESI (Gross Revenues - Passive)		GRSM	0	0	0	0	P		0	0	2,9
28c	418.1		Southern States Realty		GRSM	0	0	0	0	P		0	0	2, 15
28d	418.1		Mono Power Company	-13,039	Traditional OOR	(13,039)	0	(13,039)	0			0	0	13
28e	418.1		Edison Material Supply (EMS)	-484,003	Traditional OOR	-484,003	-32,235	-451,768	0			0	0	7, 17
29	<b>418.1 Subsidiaries Total</b>			<b>-497,042</b>		<b>-497,042</b>	<b>-32,235</b>	<b>-464,807</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	
30	<b>418.1 Other (See Note 16)</b>			<b>484,003</b>										
31	<b>FF-1 Total for Account 418.1 -Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)</b>			<b>(13,039)</b>										

**O&M Services Revenue**

31a	412		O&M Services Formula Revenue (Schedule 35, Line 69)	661,811	Other Ratemaking	0	0	0	0			0	661,811	18
31b	<b>412 O&amp;M Services Revenue Total</b>			<b>661,811</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>661,811</b>	
31c	<b>412 Other</b>			<b>25,066,302</b>										
31d	<b>FF-1 Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c)</b>			<b>25,728,113</b>										

32	<b>Totals</b>			<b>1,250,913,171</b>		<b>279,399,548</b>	<b>56,358,829</b>	<b>223,040,718</b>	<b>89,011,906</b>		<b>16,671,389</b>	<b>72,340,517</b>	<b>882,501,717</b>	
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33	Ratepayers' Share of Threshold Revenue			16,671,389	Calculation = Line 32K									
34	ISO Ratepayers' Share of Threshold Revenue			5,425,127	Note 11									
35														
36	Total Active Incremental Revenue			41,664,340	= Sum Active categories in column L									
37	Ratepayers' Share of Active Incremental Revenue			4,166,434	= Line 36D * 10%									
38	Total Passive Incremental Revenue			30,676,177	= Sum Passive categories in column L									
39	Ratepayers' Share of Passive Incremental Revenue			9,202,853	= Line 38D * 30%									
40	Total Ratepayers' Share of Incremental Revenue			13,369,287	= Line 37D + Line 39D									
41	ISO Ratepayers' Share of Incremental Revenue (%)			32.54%	see Note 11									
42	ISO Ratepayers' Share of Incremental Revenue			4,350,572	= Line 40D * Line 41D									
43	<b>Tot. ISO Ratepayers' Share NTP&amp;S Gross Rev.</b>			<b>9,775,698</b>	= Line 34D + Line 42D									

44	<b>Total Revenue Credits:</b>			<b>\$66,134,528</b>	Amount 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 = 0.0666 Source: CPUC D. 21-08-036
- ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
- Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
- The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
						Traditional OOR			GRSM				Other Ratemaking	
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
11-	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%.													
12-	Allocated based on the CPUC Base Revenue Requirement Balancing Account (BRRBA) allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year. ISO portion of revenue is treated as traditional OOR.													
	ISO Allocator = <b>0.0666</b> Source: <b>CPUC D. 21-08-036</b>													
13-	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.													
14-	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.													
15-	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.													
16-	For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses.													
17-	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.													
18-	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: 2022

**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	\$34,056,811	See Note 1
2	Acct 252 Other	\$180,908,722	Line 3 - Line 1
3	Total Acct 252 - Customer Advances for Construction	\$214,965,533	FF1 113.56d
<b>2) End of Year Balances: (Note 2)</b>			
4	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$37,405,734	See Note 3
5	Acct 252 Other	\$229,137,811	Line 6 - Line 4
6	Total Acct 252 - Customer Advances for Construction	\$266,543,545	FF1 113.56c
7	Average Outstanding Network Upgrade Credits Beginning and End of Year	\$35,731,273	(Line 1 + Line 4) / 2
8	Interest On Network Upgrade Credits Recorded in FERC Acct 242	\$2,083,731	See Note 4
9	Acct 242 Other	\$791,484,267	Line 10 - Line 8
10	Total Acct 242 - Miscellaneous Current and Accrued Liabilities	\$793,567,998	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		<b>Prior Year</b>	
13		<b><u>Amount</u></b>	<b><u>Calculation or Source</u></b>
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

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

**Instructions:**

- 1) Upon Commission approval of recovery of Other Regulatory Assets/Liabilities, Amortization and Regulatory Debits/Credits costs through this formula transmission rate:
  - a) Fill in Description for issue in above table.
  - b) Enter costs in columns 1-3 in above table for the applicable Prior Year.
- 2) Add additional lines as necessary for additional issues.

Calculation of the Contribution of CWIP to the Base TRR

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

a) CWIP Balances:		Col 1	Col 2	Col 3	
		Prior Year	Prior Year	Forecast	
Line	Project	EOY	Average	Period	Source
		Amount	Amount	Amount	
1	Tehachapi:	\$569,300	\$381,026	-\$569,300	10-CWIP, Lines 13, 14, 80
2	Devers to Colorado River:	\$0	\$0	\$0	10-CWIP, Lines 13, 14, 106
3	South of Kramer:	\$6,391,147	\$6,246,773	\$2,293,058	10-CWIP, Lines 13, 14, 132
4	West of Devers:	\$974,728	\$671,682	-\$974,728	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:	\$0	\$80,790,782	\$0	10-CWIP, Lines 27, 28, 262
9	Alberhill:	\$26,660,116	\$25,800,174	\$1,701,166	10-CWIP, Lines 27, 28, 288
10	ELM Series Caps:	\$212,122,947	\$199,888,733	-\$210,638,552	10-CWIP, Lines 27, 28, 314
11	Riverside:	\$38,488,677	\$32,384,191	\$47,713,315	10-CWIP, Lines 27, 28, 340
12		\$0	---	\$0	10-CWIP, Lines 27, 28, 366
13	Totals:	\$285,206,915	\$346,163,361	-\$160,475,040	Sum of Lines 1 to 12

b) Return:		EOY	Average	Source
		Amount	Amount	
14	CWIP Amount:	\$285,206,915	\$346,163,361	Line 13
15	Cost of Capital Rate:	7.0097%	7.0097%	1-BaseTRR, Line 54
16	Cost of Capital:	\$19,992,210	\$24,265,087	Line 14 * Line 15

c) Income Taxes		EOY	Average	Source
		Amount	Amount	
17	CWIP Amount:	\$285,206,915	\$346,163,361	Line 13
18	Equity ROR w Preferred Stock ("ER"):	5.1493%	5.1493%	1-BaseTRR, Line 55
19	Composite Tax Rate:	27.9836%	27.9836%	1-BaseTRR, Line 59
20	Income Taxes:	\$5,706,624	\$6,926,284	Formula on Line 22
21				
22	Income Taxes = [(RB * ER) * (CTR/(1 - CTR))], or [(L14 * L18) * (L19 / (1 - L19))]			
23	(No "Credits and Other" or "AFUDC" Terms, since these are not related to CWIP)			
24				

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

1) Tehachapi		EOY	Average	
		Amount	Amount	
26	Tehachapi CWIP Amount:	\$569,300	\$381,026	Line 1
27	ROE Adder %:	1.25%	1.25%	15-IncentiveAdder, Line 5
28	ROE Adder \$:	\$4,694	\$3,141	Formula on Line 33

2) Devers to Colorado River		EOY	Average	
		Amount	Amount	
29	DCR CWIP Amount:	\$0	\$0	Line 2
30	ROE Adder %:	1.00%	1.00%	15-IncentiveAdder, Line 6
31	ROE Adder \$:	\$0	\$0	Formula on Line 33
32				
33	ROE Adder \$ = (Project CWIP Amount/\$1,000,000) * IREF * (ROE Adder % / 1%)			

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

		PYTRR	True Up	
		Amount	TRR	Source
		Amount	Amount	
34	Return:	\$19,992,210	\$24,265,087	Line 16
35	Income Taxes:	\$5,706,624	\$6,926,284	Line 20
36	ROE Adder Tehachapi:	\$4,694	\$3,141	Line 28
37	ROE Adder DCR:	\$0	\$0	Line 31
38	FF&U:	\$460,157	\$292,124	Note 1
39	Total:	\$26,163,685	\$31,486,637	Sum Lines 34 to 38

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>Project</u>	<u>Cost of Capital</u>	<u>Income Taxes</u>	<u>ROE Adder</u>	<u>FF&amp;U</u>	= Sum C1 to C4 <u>Total</u>	<u>Source</u>
40	Tehachapi:	\$39,906	\$11,391	\$4,694	\$1,002	\$56,993	Note 2
41	Devers to Colorado River:	\$0	\$0	\$0	\$0	\$0	Note 2
42	South of Kramer:	\$448,002	\$127,879	\$0	\$10,310	\$586,190	Note 2
43	West of Devers:	\$68,326	\$19,503	\$0	\$1,572	\$89,401	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:	\$0	\$0	\$0	\$0	\$0	Note 2
48	Alberhill:	\$1,868,800	\$533,435	\$0	\$43,006	\$2,445,241	Note 2
49	ELM Series Caps:	\$14,869,228	\$4,244,308	\$0	\$342,180	\$19,455,715	Note 2
50	Riverside:	\$2,697,949	\$770,109	\$0	\$62,087	\$3,530,145	Note 2
51		---	---	---	---	---	Note 2
52	Totals:	\$19,992,210	\$5,706,624	\$4,694	\$460,157	\$26,163,685	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>Project</u>	<u>Cost of Capital</u>	<u>Income Taxes</u>	<u>ROE Adder</u>	<u>FF&amp;U</u>	= Sum C1 to C4 <u>Total</u>	<u>Source</u>
53	Tehachapi:	\$26,709	\$7,624	\$3,141	\$671	\$38,145	Note 3
54	Devers to Colorado River:	\$0	\$0	\$0	\$0	\$0	Note 3
55	South of Kramer:	\$437,881	\$124,990	\$0	\$10,077	\$572,948	Note 3
56	West of Devers:	\$47,083	\$13,440	\$0	\$1,084	\$61,606	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:	\$5,663,209	\$1,616,520	\$0	\$130,325	\$7,410,054	Note 3
61	Alberhill:	\$1,808,520	\$516,228	\$0	\$41,619	\$2,366,367	Note 3
62	ELM Series Caps:	\$14,011,643	\$3,999,517	\$0	\$322,445	\$18,333,605	Note 3
63	Riverside:	\$2,270,042	\$647,966	\$0	\$52,240	\$2,970,247	Note 3
64		---	---	---	---	---	Note 3
65	Totals:	\$24,265,087	\$6,926,284	\$3,141	\$558,460	\$31,752,973	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:	-\$160,475,040	Line 13, Col 3
67	AFCRCWIP:	9.011%	2-IFPTRR, Line 16
68	CWIP component of IFPTRR without FF&U:	-\$14,459,753	Line 66 * Line 67
69	FF&U:	-\$258,866	Line 68 * (28-FFU, L5 FF Factor + U Factor)
70	CWIP component of IFPTRR including FF&U:	-\$14,718,618	Line 68 + Line 69

b) Individual Project Contribution

	<u>Project</u>	<u>Amount wo FF&amp;U</u>	<u>Amount with FF&amp;U</u>	<u>Source</u>
71	Tehachapi:	-\$51,297	-\$52,216	Note 4
72	Devers to Colorado River:	\$0	\$0	Note 4
73	South of Kramer:	\$206,618	\$210,317	Note 4
74	West of Devers:	-\$87,829	-\$89,401	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:	\$0	\$0	Note 4
79	Alberhill:	\$153,285	\$156,029	Note 4
80	ELM Series Caps:	-\$18,979,783	-\$19,319,568	Note 4
81	Riverside:	\$4,299,253	\$4,376,220	Note 4
82		---	---	Note 4
83	Totals:	-\$14,459,753	-\$14,718,618	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:	\$25,703,528	Sum Line 34 to 37
85	CWIP component of IFPTRR wo FF&U:	-\$14,459,753	Line 68
86	Total without FF&U:	\$11,243,775	Line 84 + Line 85
87	FF Factor:	0.9365%	28-FFU, Line 5
88	U Factor:	0.8538%	28-FFU, Line 5
89	Franchise Fees Amount:	\$105,293	Line 86 * Line 87
90	Uncollectibles Amount:	\$95,998	Line 86 * Line 88
91	Total Contribution of CWIP to Retail Base TRR:	\$11,445,067	Line 86 + Line 89 + Line 90
92	Total Contribution of CWIP to Wholesale Base TRR:	\$11,349,068	Line 86 + Line 89

b) Individual CWIP Project Contribution to the Retail Base TRR

	<u>Col 1</u> <u>PYTRR</u> <u>wo FF&amp;U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&amp;U</u>	<u>Col 3</u> <u>FF&amp;U</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
93	Tehachapi:	\$55,991	-\$51,297	\$84	\$4,778 Note 5
94	Devers to Colorado River:	\$0	\$0	\$0	\$0 Note 5
95	South of Kramer:	\$575,880	\$206,618	\$14,009	\$796,507 Note 5
96	West of Devers:	\$87,829	-\$87,829	\$0	\$0 Note 5
97	Red Bluff:	\$0	\$0	\$0	\$0 Note 5
98	Whirlwind Sub Expansion:	\$0	\$0	\$0	\$0 Note 5
99	Colorado River Sub Expansion:	\$0	\$0	\$0	\$0 Note 5
100	Mesa:	\$0	\$0	\$0	\$0 Note 5
101	Alberhill:	\$2,402,235	\$153,285	\$45,750	\$2,601,270 Note 5
102	ELM Series Caps:	\$19,113,535	-\$18,979,783	\$2,395	\$136,147 Note 5
103	Riverside:	\$3,468,058	\$4,299,253	\$139,054	\$7,906,365 Note 5
104		---	---	---	---
105	Totals:	\$25,703,528	-\$14,459,753	\$201,292	\$11,445,067

c) Individual CWIP Project Contribution to the Wholesale Base TRR

	<u>Col 1</u> <u>PYTRR</u> <u>wo FF&amp;U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&amp;U</u>	<u>Col 3</u> <u>FF</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
106	Tehachapi:	\$55,991	-\$51,297	\$44	\$4,738 Note 6
107	Devers to Colorado River:	\$0	\$0	\$0	\$0 Note 6
108	South of Kramer:	\$575,880	\$206,618	\$7,328	\$789,826 Note 6
109	West of Devers:	\$87,829	-\$87,829	\$0	\$0 Note 6
110	Red Bluff:	\$0	\$0	\$0	\$0 Note 6
111	Whirlwind Sub Expansion:	\$0	\$0	\$0	\$0 Note 6
112	Colorado River Sub Expansion:	\$0	\$0	\$0	\$0 Note 6
113	Mesa:	\$0	\$0	\$0	\$0 Note 6
114	Alberhill:	\$2,402,235	\$153,285	\$23,931	\$2,579,451 Note 6
115	ELM Series Caps:	\$19,113,535	-\$18,979,783	\$1,253	\$135,005 Note 6
116	Riverside:	\$3,468,058	\$4,299,253	\$72,738	\$7,840,048 Note 6
117		---	---	---	---
118	Totals:	\$25,703,528	-\$14,459,753	\$105,293	\$11,349,068

Notes:

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

**Calculation of Wholesale Difference to the Base TRR**

**Workpaper:** WP Schedule 25 Wholesale Difference

Inputs are shaded yellow

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

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

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

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

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

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

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

**b) Quantification of the Wholesale Rate Base Adjustment**

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

	<u>Data Source</u>	<u>Value</u>	<u>Notes/Instructions</u>
12	Fixed Charge Rate	2-IFPTRR Line 16	9.01%
13	Prior Year		2022
14	Wholesale Rate Base Difference for Prior Year		-\$950,650
15	Wholesale Rate Base Adjustment	Line 14 * Line 12	-\$85,659

**2) Calculation of Wholesale Expense Difference**

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

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

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

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

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

**25 c) Calculation of EPRI and EEI Dues Exclusion**

	<u>Source</u>		<u>Notes/Instructions</u>
26			
27	SCE Records	\$17,137	Note 5
28	SCE Records	\$0	Note 5
29	Line 27 + 28	\$17,137	
30	27-Allocators, Line 9	5.9843%	
31	Line 29 * 30	\$1,026	

**d) Total Expense Difference**

			<u>Notes/Instructions</u>
32	1) Wholesale Depreciation Difference	- Line 7, Col. 2	\$2,176,300
33	2) Taxes Deferred - Make Up Adjustment	Line 20	-\$3,475,597
34	3) Excess Deferred Taxes	Line 23	-\$59,847
35	4) Taxes Deferred - Acct. 282 ACRS/MACRS	- Line 10, Col. 2	-\$511,200
36	5) EPRI and EEI Dues Exclusion	- Line 31	-\$1,026
37	6) Additional Expense Difference		\$0
38	Total Expense Difference:		-\$1,871,370

**3) Calculation of the Wholesale Difference to the Base TRR**

	<u>Source</u>	<u>Value</u>	
39	Line 15	-\$85,659	
40	Line 38	-\$1,871,370	
41	- 1-Base TRR, L 80	-\$10,704,887	
42	- 2-IFPTRR, L 80	-\$586,118	
43	Sum Line 39 to Line 42	-\$13,248,034	
44	Franchise Fee Exclusion	-\$18,327	Note 4
45	Line 43 + Line 44	-\$13,266,361	

**Notes/Instructions:**

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

**Income Tax Rates**

**1) Federal Income Tax rate**

Inputs are shaded yellow

<u>Line</u>	<u>Rate Year</u>	<u>Federal Income Tax Rate ("FITR")</u>	<u>Source</u>
1	2024	21.00%	Note 1, Note 4
2		0	

**2) Composite State Income Tax Rate**

<u>Line</u>	<u>Rate Year</u>	<u>State Income Tax Rate ("CSITR")</u>	<u>Source</u>
3	2024	8.8400%	Note 2

**3) Capitalized Overhead portion of Electric Payroll Tax Expense**

<u>Line</u>		<u>Amount</u>
14	Total Electric Payroll Tax Expense (From 1-BaseTRR, Line 31)	\$137,212,188
15	Capitalization Rate (Note 3)	50.0%
16	Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 * Line 15)	\$68,606,094
17	Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 - Line 16)	\$68,606,094

**Notes:**

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



Calculation of Allocation Factors

Inputs are shaded yellow

Workpaper: WP Schedule 27 ISO Allocators

1) Calculation of Transmission Wages and Salaries Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
1	ISO Transmission Wages and Salaries	19-OandM Line 91, Col. 7	\$36,443,112
2	Total Wages and Salaries	FF1 354.28b	\$837,047,586
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$227,832,710
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$609,214,876
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	-\$360,664
6	Less A&G NOIC	20-AandG, Note 2	-\$129,449
7	NOIC wo A&G NOIC	Line 5 - Line 6	-\$231,215
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$608,983,661
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	5.9843%

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$10,923,385,779
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$2,365,764,059
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$141,573,263
18	Total General Plant	6-PlantInService, Line 21, C1	\$3,718,298,393
19	General Plant - ISO	Line 18 * Line 9	\$222,512,315
20	Total Plant In Service	FF1 207.104g	\$61,903,742,199
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	18.2339%

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	5,730	563 --Overhead Line Expenses - Allocated
28	Non-ISO Line Miles	6,320	567 - Line Rents - Allocated
29	Total Line Miles	12,051 = L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30	Line Miles Percent ISO	47.6% = L27 / L29	
31	b) Underground Line Miles		
33	ISO Underground Line Miles	6	564 - Underground Line Expense
34	Non-ISO Underground Line Miles	271	572 - Maintenance of Underground Transmission Lines
35	Total Underground Line Miles	277 = L33 + L34	
36	Underground Line Miles Percent ISO	2.3% = L33 / L35	
37	c) Circuit Breakers		
39	ISO Circuit Breakers	1,347	All Other Non 0% or 100% Transmission O&M Accounts
40	Non-ISO Breakers	2,026	
41	Total Circuit Breakers	3,373 = L39 + L40	
42	Circuit Breakers Percent ISO	39.9% = L39 / L41	
43	d) Distribution Circuit Breakers		
45	ISO Distribution Circuit Breakers	0	582 - Station Expenses
46	Non-ISO Distribution Circuit Breakers	8,967	590 - Maintenance Supervision and Engineering
47	Total Distribution Circuit Breakers	8,967 = 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	2022	Present	365	0.9365%	Schedule 28 - Workpaper Line 10
2					

**2) Approved Uncollectibles Expense Factor(s)**

<u>Line</u>	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>U Factor</u>	<u>Reference</u>
3	2022	Present	365	0.8538%	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	2022	0.93646%	0.85379%	Calculated according to Instruction 3

**Notes:**

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

**Instructions:**

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

	<u>Percent</u>	<u>Calculation</u>
Prior Year FF Factor:	0.93646%	$((L1 \text{ FF Factor} * L1 \text{ Days}) + (L2 \text{ FF Factor} * L2 \text{ Days})) / (L1 + L2 \text{ Days})$
Prior Year U Factor:	0.85379%	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$

**CALCULATION OF SCE WHOLESALE HIGH AND LOW VOLTAGE TRRS**

<u>Line</u>	<u>TRR Values</u>	<u>Notes</u>	<u>Source</u>
1	\$1,115,923,995 = Wholesale Base TRR		1-BaseTRR, Line 89
2	-\$154,940,592 = Total Wholesale TRBAA	Note 1	2023 TRBAA ER23-297
3	-\$154,171,126 = HV Wholesale TRBAA		2023 TRBAA ER23-297
4	-\$769,466 = LV Wholesale TRBAA		2023 TRBAA ER23-297
5	-\$7,953,658 = Total Standby Transmission Revenues	Note 2	SCE Retail Standby Rate Revenue
6	95.5684% = HV Allocation Factor		31-HVLV, Line 37
7	4.4316% = 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: \$1,115,923,995	\$1,066,470,472	\$49,453,523	See Note 3
9	CWIP Component of Wholesale Base TRR: \$11,349,068	\$11,349,068	\$0	See Note 4
10	Non-CWIP Component of Wholesale Base TRR: \$1,104,574,927	\$1,055,121,404	\$49,453,523	See Note 5
11	Wholesale TRBAA: -\$154,940,592	-\$154,171,126	-\$769,466	Lines 2 to 4
12	Less Standby Transmission Revenues: <u>-\$7,953,658</u>	<u>-\$7,601,182</u>	<u>-\$352,476</u>	See Note 6
13	Components of Wholesale Transmission Revenue Requirement: \$953,029,745	\$904,698,164	\$48,331,581	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 =	\$48,331,581		29-WholesaleTRRs, Line 13, C3
2	Gross Load =	88,142,350	MWh	32-Gross Load, Line 4
3	Low Voltage Access Charge =	\$0.00055	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 =	\$904,698,164		29-WholesaleTRRs, Line 13, C2
5	Gross Load =	88,142,350	MWh	32-Gross Load, Line 4
6	High Voltage Utility-Specific Rate =	\$0.0102641	per kWh	Line 4 / (Line 5 * 1000)

**Calculation of High Voltage Existing Contracts Access Charge:**

				<u>Source</u>
7	HV Wholesale TRR =	\$904,698,164		29-WholesaleTRRs, Line 13, C2
8	Sum of Monthly Peak Demands:	174,914	MW	32-Gross Load, Line 5
9	HV Existing Contracts Access Charge:	\$5.17	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		Total ISO Gross Plant	Land	Structures	HV Land	LV Land	HV Structures	LV Structures	HV/LV Transformers
<b>Line</b>	<b>Classification of Facility:</b>								
1	<b>Lines:</b>								
2	HV Transmission Lines	\$5,279,975,008	\$221,435,691	\$5,058,539,317	\$221,435,691	\$0	\$5,058,539,317	\$0	\$0
3	LV Transmission Lines	\$273,278,934	\$6,234,191	\$267,044,744	\$0	\$6,234,191	\$0	\$267,044,744	\$0
4	<b>Total Transmission Lines (L2 + L3):</b>	\$5,553,253,943	\$227,669,882	\$5,325,584,061	\$221,435,691	\$6,234,191	\$5,058,539,317	\$267,044,744	\$0
5									
6	<b>Substations:</b>								
7	HV Substations (>= 200 kV)	\$4,807,488,968	\$32,239,015	\$4,775,249,953	\$32,239,015	\$0	\$4,775,249,953	\$0	\$0
8	Straddle Subs (Cross 200 kV boundary):	\$494,101,220	\$191,290	\$493,909,930	\$122,201	\$69,089	\$299,411,850	\$124,920,287	\$69,577,794
9	LV Substations (Less Than 200kV)	\$68,541,648	\$17,904,018	\$50,637,630	\$0	\$17,904,018	\$0	\$50,637,630	\$0
10	<b>Total all Substations (L7 + L8 + L9)</b>	\$5,370,131,836	\$50,334,323	\$5,319,797,513	\$32,361,216	\$17,973,107	\$5,074,661,803	\$175,557,917	\$69,577,794
11									
12	<b>Total Lines and Substations</b>	\$10,923,385,779	\$278,004,205	\$10,645,381,574	\$253,796,908	\$24,207,298	\$10,133,201,120	\$442,602,661	\$69,577,794
13									
14									
15	Gross Plant that can directly be determined to be HV or LV:								
16		<b>High</b>	<b>Low</b>	<b>Total</b>	<b>Notes:</b>				
17		<b>Voltage</b>	<b>Voltage</b>		From above Line 12				
18	Land	\$253,796,908	\$24,207,298	\$278,004,205	From above Line 12				
19	Structures	\$10,133,201,120	\$442,602,661	\$10,575,803,780	Sum of lines 18 and 19				
20	Total Determined HV/LV:	\$10,386,998,027	\$466,809,958	\$10,853,807,986	Percent of Total				
21	Gross Plant Percentages (Prior Year):	95.699%	4.301%						
22									
23	Straddling Transformers	\$66,585,332	\$2,992,462	\$69,577,794	Straddling Transformers split by Gross Plant Percentages on Line 21				
24	Abandoned Plant (BOY)	\$0	\$0	\$0	Total: 12-Abandoned Plant Line 2, HV: 12-Abandoned Plant Line 5, LV = Total - HV				
25	Total HV and LV Gross Plant for Prior Year	\$10,453,583,359	\$469,802,420	\$10,923,385,779	Line 20 + Line 23 + Line 24				
26									
27									
28	<b>B) Gross Plant Percentage for the Rate Year:</b>								
29									
30		<b>High</b>	<b>Low</b>	<b>Total</b>	<b>Notes:</b>				
31		<b>Voltage</b>	<b>Voltage</b>		Line 25				
32	Total HV and LV Gross Plant for Prior Year	\$10,453,583,359	\$469,802,420	\$10,923,385,779	13-Month Average: 16-PlantAdditions, Line 25, Cols 7 (for Total) and 12 (for LV). HV = C7 - C12.				
33	In Service Additions in Rate Year:	\$653,022,823	\$37,782,890	\$690,805,712	13 Month Average: 10-CWIP, Line 54, Col. 8				
34	CWIP in Rate Year	-\$160,475,040	\$0	-\$160,475,040	Line 32 + Line 33 + Line 34				
35	Total HV and LV Gross Plant for Rate Year	\$10,946,131,141	\$507,585,310	\$11,453,716,451					
36									
37	HV and LV Gross Plant Percentages:	95.568%	4.432%		Percent of Total on Line 35				
38	(HV Allocation Factor and								
39	LV Allocation Factor)								

**Calculation of Forecast Gross Load**

**Workpaper:** WP Schedule 32 Load & Pump Load

<u>Line</u>		<u>MWh</u>	<u>Calculation</u>	<u>Source</u>
1	SCE Retail Sales at ISO Grid level:	88,136,613		Note 1
2	Pump Load forecast:	24,300		Note 2
3	Pump Load True-Up:	-18,563		Note 4
4	Forecast Gross Load:	88,142,350	Line 1 + Line 2 + Line 3	Sum of above
5	Forecast 12-CP Retail Load:	174,914		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: 1,129,190,356 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	Col 1 Note 1	Col 2	Col 3 Note 2	Col 4 Note 3	Col 5 Note 4	Col 6 Note 5	Col 7 Note 6	Col 8 Note 7	Col 9	Col 10 Note 8	Col 11 Note 8	Col 12 Note 8	Col 13	Col 14
		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
1a	Domestic	41.57%	\$469,354,693	25,927		2,970	0	0	22,957	\$0.02045					
1b	TOU-GS-1	7.38%	\$83,367,661	5,902		316	0	1	5,586	\$0.01492					
1b2	TOU-GS-1 continued								0			5,768	27,712	1	
1c	TC-1	0.05%	\$533,904	54		0	0		54	\$0.00981					
1d	TOU-GS-2	15.67%	\$176,900,398	12,763		161	44,554	34	12,602		\$3.97				
1e	TOU-GS-3	9.36%	\$105,709,158	8,199		37	23,667	77	8,162		\$4.45				
1f	TOU-8-SEC	8.76%	\$98,905,546	8,194		11	21,052		8,182		\$4.70				
1g	TOU-8-PRI	5.92%	\$66,819,445	5,812		6	13,566		5,807		\$4.93				
1h	TOU-8-SUB	6.96%	\$78,636,228	6,213		1	12,636		6,212		\$6.22				
1i	TOU-8-Standby-SEC	0.07%	\$830,393	78	71	0	237	208	149		\$1.87				
1j	TOU-8-Standby-PRI	0.17%	\$1,881,063	350	174	0	906	1,124	523		\$0.93				
1k	TOU-8-Standby-SUB	0.42%	\$4,728,912	1,831	503	0	4,103	6,874	2,333		\$0.43				
1l	TOU-PA-2	1.78%	\$20,087,121	1,959		58	9,799	2	1,900		\$2.05				
1m	TOU-PA-3	1.52%	\$17,149,682	1,724		7	5,936	22	1,718		\$2.88				
1n	Street Lighting	0.38%	\$4,286,151	442		1	0		441	\$0.00972					
1o	---								0						
2	Totals:	100.00%	\$1,129,190,356	79,447	747	3,568	136,456	8,341	76,626						

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

Line	CPUC Rate Group	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
6		from Line1:Col2	from Line1:Col7	= Col1 / Col2 / 10^3					
7						from Line1:Col2	Note 11		= Col 6 / (Col 7 * 10^3)
8									
9	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	
9a	TOU-8-Standby-SEC	\$830,393	208	\$4.00	TOU-8-Standby-SEC	\$98,905,546	21,289	\$4.65	
9b	TOU-8-Standby-PRI	\$1,881,063	1,124	\$1.67	TOU-8-Standby-PRI	\$66,819,445	14,472	\$4.62	
9c	TOU-8-Standby-SUB	\$4,728,912	6,874	\$0.69	TOU-8-Standby-SUE	\$78,636,228	16,739	\$4.70	
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	<b>CPUC Rate Group</b>	<b>Total Revenues</b>	<b>Revenue associated with Supplemental Demand or Energy</b>	<b>Standby Demand Revenue</b>	<b>Energy Charge - \$/kWh</b>	<b>Supplemental Demand Charge - \$/kW-month</b>	<b>Contracted standby kW demand Charge - \$/kW-month</b>	<b>Supplemental Demand Charge - \$/HP-month</b>	<b>Contracted standby kW demand Charge - \$/HP-month</b>	<b>Notes</b>	<b>Transportation Electrification (TE) Energy Charge - \$/kWh</b>
16a	Domestic	\$469,354,693	\$469,354,693		\$0.02045						
16b	TOU-GS-1	\$83,367,661	\$83,365,095	\$2,566	\$0.01492	\$3.11	\$3.11			Note 15	\$0.01492
16c	TC-1	\$533,904	\$533,904		\$0.00981						
16d	TOU-GS-2	\$176,900,398	\$176,766,476	\$133,923		\$3.97	\$3.97				
16e	TOU-GS-3	\$105,709,158	\$105,399,525	\$309,633		\$4.45	\$4.00			Note 16	\$0.01359
16f	TOU-8-SEC	\$97,806,673	\$97,806,673			\$4.65					\$0.01195
16g	TOU-8-PRI	\$62,637,661	\$62,637,661			\$4.62					\$0.01079
16h	TOU-8-SUB	\$59,359,527	\$59,359,527			\$4.70					\$0.00956
16i	TOU-8-Standby-SEC	\$1,929,266	\$1,098,873	\$830,393		\$4.65	\$4.00				
16j	TOU-8-Standby-PRI	\$6,062,847	\$4,181,784	\$1,881,063		\$4.62	\$1.67				
16k	TOU-8-Standby-SUB	\$24,005,613	\$19,276,701	\$4,728,912		\$4.70	\$0.69				
16l	TOU-PA-2	\$20,087,121	\$20,083,219	\$3,902		\$2.05	\$2.05	\$1.53	\$1.53	Note 17	
16m	TOU-PA-3	\$17,149,682	\$17,086,416	\$63,266		\$2.88	\$2.88				
16n	Street Lighting	\$4,286,151	\$4,286,151		\$0.00972						
16o	---										
17	Totals:	\$1,129,190,356	\$1,121,236,698	\$7,953,658							

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	---	

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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				=						=		
32				Line35:(Col1+Col 2+Col3)/3			from Line1:Col3 Note 18	from Line1:Col4	= Col 7 + Col 8	Line35:(Col4*Col5 /Col6*Col9)	= Line35:(Col10 / total of Col10)	
33	CPUC Rate Group	2019	2020	2021	3-Year Average	Line losses	Recorded GWh (Average)	Standby Adjusted Sales Forecast - GWh	Backup GWh	Total Sales Forecast - GWh	Loss Adjusted Average 12-CP	12-CP Allocation factors
35a	Domestic	68,199	86,529	73,292	76,007	1.0678	30,559	25,927	0	25,927	68,861	41.57%
35b	TOU-GS-1	11,549	10,575	11,381	11,168	1.0659	5,745	5,902	0	5,902	12,231	7.38%
35c	TC-1	84	75	73	77	1.0638	57	54	0	54	78	0.05%
35d	TOU-GS-2	26,717	24,814	25,954	25,828	1.0661	13,541	12,763	0	12,763	25,954	15.67%
35e	TOU-GS-3	13,924	12,741	13,223	13,296	1.0648	7,484	8,199	0	8,199	15,509	9.36%
35f	TOU-8-SEC	13,320	11,784	12,184	12,429	1.0652	7,547	8,272	0	8,272	14,511	8.76%
35g	TOU-8-PRI	9,174	8,405	9,019	8,866	1.0413	5,803	6,162	0	6,162	9,803	5.92%
35h	TOU-8-SUB	11,496	10,583	10,755	10,945	1.0118	7,720	8,043	0	8,043	11,537	6.96%
35i	TOU-8-Standby-SEC	127	112	114	117	1.0652	73	0	71	71	122	0.07%
35j	TOU-8-Standby-PRI	330	257	251	279	1.0415	183	0	174	174	276	0.17%
35k	TOU-8-Standby-SUB	862	600	904	789	1.0117	578	0	503	503	694	0.42%
35l	TOU-PA-2	2,347	2,729	2,947	2,674	1.0658	1,894	1,959	0	1,959	2,947	1.78%
35m	TOU-PA-3	1,937	2,073	2,257	2,089	1.0624	1,521	1,724	0	1,724	2,516	1.52%
35n	Street Lighting	1,072	655	537	755	1.0625	564	442	0	442	629	0.38%
35o	---											
36	Totals:	161,138	171,931	162,890	165,319		83,268	79,447	747	80,194	165,668	100.00%

Determination of Unfunded Reserves

Workpaper: WP Schedule 34 Unfunded Reserve and Wildfire

Line		Reference	Col 1 Prior Year BOY Unfunded Reserves	Col 2 Prior Year EOY Unfunded Reserves	Prior Year Amount
1					
2					
3					
4					
5					
6	Unfunded Reserves (EOY):	(Line 17, Col 2)			-\$71,842,009
7	Unfunded Reserves (Average BOY/EOY):	(Line 17, Col 3)			-\$89,403,363
8					
9					
10					
11					
12	<b>Description of Issue</b>				
13	<b>Unfunded Reserves</b>				
14	Provision for Injuries and Damages	(Line 24)	-\$100,087,605	-\$66,229,484	-\$83,158,544
15	Provision for Vac/Sick Leave	(Line 29)	-\$6,361,022	-\$5,086,742	-\$5,723,882
16	Provision for Supplemental Executive Retirement Plan	(Line 36)	-\$516,089	-\$525,784	-\$520,936
17	Totals:	(Line 14 + Line 15 + Line 16)	-\$106,964,716	-\$71,842,009	-\$89,403,363
18					
19	<b>Calculations</b>				
20					
21	<b>Injuries and Damages</b>		BOY	EOY	Average BOY/EOY
22	Injuries and Damages - See Note 1 and Note 2	Company Records - Input (Negative)	-\$1,672,516,782	-\$1,106,729,684	
23	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	5.9843%	5.9843%	
24	ISO Transmission Rate Base Applicable	(Line 22 x Line 23)	-\$100,087,605	-\$66,229,484	-\$83,158,544
25					
26	<b>Vacation Leave</b>				
27	Vacation and Personal Time Accruals - Acct. 2350080	Company Records - Input (Negative)	-\$106,296,034	-\$85,002,147	
28	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	5.9843%	5.9843%	
29	ISO Transmission Rate Base Applicable	(Line 27 x Line 28)	-\$6,361,022	-\$5,086,742	-\$5,723,882
30					
31	<b>Supplemental Executive Retirement Plan</b>				
32	Supplemental Executive Retirement Plan	Company Records - Input (Negative)	-\$17,248,243	-\$17,572,243	
33	Times:	Applicable Rate Base Percentage	50%	50%	
34	Sub-Total Supplemental Executive Retirement Plan	(Line 32 x Line 33)	-\$8,624,122	-\$8,786,122	
35	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	5.9843%	5.9843%	
36	ISO Transmission Rate Base Applicable	(Line 34 x Line 35)	-\$516,089	-\$525,784	-\$520,936

**Notes:**

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

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

Workpaper:

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

Cells shaded yellow are input cells

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

Line	1) Operations and Maintenance ("O&M") Revenue	Col 1 Formula #1 Prior Year Revenue	Col 2 Formula #2 Prior Year Revenue	Col 3 Formula #3 Prior Year Revenue	Col 4 Total All Prior Year Revenue
5	560 - Operations Supervision and Engineering - Allocated	\$29,583			\$29,583
6	560 - Sylmar/Palo Verde				\$0
7	561 Load Dispatch - Allocated	\$44,876			\$44,876
8	561.400 Scheduling, System Control and Dispatch Services				\$0
9	561.500 Reliability Planning and Standards Development	\$41,943			\$41,943
10	562 - Station Expenses - Allocated				\$0
11	562 - MOGS Station Expense				\$0
12	562 - Sylmar/Palo Verde				\$0
13	563 - Overhead Line Expenses - Allocated	\$367,808			\$367,808
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	\$175,699			\$175,699
19	566 - ISO/RSBA/TSP Balancing Accounts				\$0
20	566 - Sylmar/Palo Verde/Other General Functions				\$0
21	567 - Line Rents - Allocated	\$1,460,616			\$1,460,616
22	567 - Eldorado				\$0
23	567 - Sylmar/Palo Verde				\$0
24	568 - Maintenance Supervision and Engineering - Allocated	\$6,116			\$6,116
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	\$781,860			\$781,860
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	\$5,373			\$5,373
35	Transmission NOIC				\$0
36	...				
37	Total O&M Services Formula "O&M" Revenue:	\$2,913,874	\$0	\$0	\$2,913,874

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	\$161,890			\$161,890
39	921 - Office Supplies and Expenses	\$169,749			\$169,749
40	922 - A&G Expenses Transferred	-\$73,973			-\$73,973
41	923 - Outside Services Employed	\$27,579			\$27,579
42	924 - Property Insurance				\$0
43	925 - Injuries and Damages	\$379,055			\$379,055
44	926 - Employee Pensions and Benefits	\$45,331			\$45,331
45	927 - Franchise Requirements	\$34,765			\$34,765
46	928 - Regulatory Commission Expenses	\$626			\$626
47	929 - Duplicate Charges				\$0
48	930.1 - General Advertising Expense	\$4,659			\$4,659
49	930.2 - Miscellaneous General Expense	\$1,682			\$1,682
50	931 - Rents	\$6,180			\$6,180
51	935 - Maintenance of General Plant	\$14,103			\$14,103
52	...				
53	Total O&M Services Formula "A&G" Revenue:	\$771,645	\$0	\$0	\$771,645

<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>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
<b>3) Property Taxes (Local Taxes)</b>					
54	Sub-Total Local Taxes	\$8,000,000			\$8,000,000
55	Total O&M Services Formula "Property Tax" Revenue:	\$8,000,000	\$0	\$0	\$8,000,000

<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>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
<b>4) Payroll Taxes</b>					
56	Fed Ins Cont Amt -- Current	\$44,814			\$44,814
57	FICA/OASDI Emp Incntv.	-\$564			-\$564
58	FICA/HIT Emp Incntv.	\$124			\$124
59	CA SUI Current	\$2,111			\$2,111
60	Fed Unemp Tax Act- Current	\$212			\$212
61	CADI Vol Plan Assess	\$718			\$718
62	SF Pyrl Exp Tx - SCE	\$35			\$35
63	Total O&M Services Formula "Payroll Tax" Revenue:	\$47,450	\$0	\$0	\$47,450

<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>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
<b>5) Revenue Credits</b>					
64	General and Intangible	\$626,189			\$626,189
65	Cash Working Capital	\$35,621			\$35,621
66	True Up Adjustment (not included in native accounts)				\$0
67	Cost Adjustment (not included in native accounts)				\$0
68	...				\$0
69	Total O&M Services Formula "Revenue Credit" Revenue:	\$661,811	\$0	\$0	\$661,811

<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>	
75	Total O&M Services Formula Revenues (Each Formula):	\$12,394,780	\$0	\$0	
79	Total all O&M Services Formula Revenues (all Formulas):	\$12,394,780	<u>Reference</u>	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.