

**TO2022 Annual Update**  
**Attachment 2 to Appendix IX**  
**Formula Rate Spreadsheet**

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**Overview of SCE Retail Base TRR**

SCE's retail Base Transmission Revenue Requirement is the sum of the following components:

<u>TRR Component</u>	<u>Amount</u>
Prior Year TRR	\$1,268,908,455
Incremental Forecast Period TRR	\$111,053,394
True-Up Adjustment	\$94,363,375
Cost Adjustment	<u>-\$61,836,339</u>
Base TRR (retail)	\$1,412,488,884

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 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	2020 Value
<b>RATE BASE</b>			
1	ISO Transmission Plant	6-PlantInService, Line 19	\$9,662,547,991
2	General Plant + Electric Miscellaneous Intangible Plant	6-PlantInService, Line 27	\$352,301,516
3	Transmission Plant Held for Future Use	11-PHFU, Line 8	\$9,942,155
4	Abandoned Plant	12-AbandonedPlant, Line 3	\$0
<u>Working Capital amounts</u>			
5	Materials and Supplies	13-WorkCap, Line 16	\$28,133,976
6	Prepayments	13-WorkCap, Line 36	\$19,555,854
7	Cash Working Capital	(Line 66 + Line 67) / 8	<u>\$37,569,369</u>
8	Working Capital	Line 5 + Line 6 + Line 7	\$85,259,199
<u>Accumulated Depreciation Reserve Balances</u>			
9	Transmission Depreciation Reserve - ISO	Negative amount	8-AccDep, Line 13, Col. 12
10	Distribution Depreciation Reserve - ISO	Negative amount	8-AccDep, Line 16, Col. 5
11	General + Intangible Plant Depreciation Reserve	Negative amount	8-AccDep, Line 26
12	Accumulated Depreciation Reserve	Line 9 + Line 10 + Line 11	-\$2,029,134,781 \$0 -\$134,533,987 -\$2,163,668,768
13	Accum Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT Amounts	9-ADIT-1, Line 5, Col. 2	-\$1,530,599,360
14	CWIP Plant	14-IncentivePlant, L 13, Col 1	\$974,174,702
15	Other Regulatory Assets/Liabilities	23-RegAssets, Line 14	\$0
16	Unfunded Reserves	34-UnfundedReserves, Line 6	-\$272,148,807
17	Network Upgrade Credits	Negative amount	22-NUCs, Line 4
18	Rate Base	L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L16 + L17	\$7,098,630,199
<b>OTHER TAXES</b>			
19	Sub-Total Local Taxes	FF1 263.1, Row 13, Column i	FF1 263 or 263.x (see note to left)
20	Transmission Plant Allocation Factor		27-Allocators, Line 22
21	Property Taxes		Line 19 * Line 20
22	Payroll Taxes Expense		
23	FICA		Line 24 + Line 25+ Line 26
24	Fed Ins Cont Amt -- Current	FF1 263, Row 6, Column i	FF1 263 or 263.x (see note to left)
25	FICA/OASDI Emp Inctv.	FF1 263, Row 7, Column i	FF1 263 or 263.x (see note to left)
26	FICA/HIT Emp Inctv.	FF1 263, Row 8, Column i	FF1 263 or 263.x (see note to left)
27	CA SUI Current	FF1 263, Row 24, Column i	FF1 263 or 263.x (see note to left)
28	Fed Unemp Tax Act- Current	FF1 263, Row 9, Column i	FF1 263 or 263.x (see note to left)
29	CADI Vol Plan Assess	FF1 263, Row 29, Column i	FF1 263 or 263.x (see note to left)
30	SF Pysl Exp Tx - SCE	FF1 263, Row 28, Column i	FF1 263 or 263.x (see note to left)
31	Total Electric Payroll Tax Expense		Line 23 + (Line 27 to Line 30)
32	Capitalized Overhead portion of Electric Payroll Tax Expense		26-TaxRates, Line 16
33	Remaining Electric Payroll Tax Expense to Allocate		Line 31 - Line 32
34	Transmission Wages and Salaries Allocation Factor		27-Allocators, Line 9
35	Payroll Taxes Expense		Line 33 * Line 34
36	Other Taxes	Note 1	Line 21 + Line 35

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Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2020 Value
<b>RETURN AND CAPITALIZATION CALCULATIONS</b>			
<u>Debt</u>			
37	Long Term Debt Amount	5-ROR-1, Line 4	\$16,844,429,073
38	Cost of Long Term Debt	5-ROR-1, Line 11	\$748,333,605
39	Long Term Debt Cost Percentage	5-ROR-1, Line 12	4.4426%
<u>Preferred Stock</u>			
40	Preferred Stock Amount	5-ROR-1, Line 16	\$2,091,962,126
41	Cost of Preferred Stock	5-ROR-1, Line 20	\$122,238,335
42	Preferred Stock Cost Percentage	5-ROR-1, Line 21	5.8432%
<u>Equity</u>			
43	Common Stock Equity Amount	5-ROR-1, Line 27	\$16,329,591,139
44	Total Capital	Line 37 + Line 40 + Line 43	\$35,265,982,337
44a	Minimum Common Stock Capital Percentage (Docket No. ER19-1553)		47.50%
<u>Capital Percentages</u>			
45	Long Term Debt Capital Percentage	100% - (Line 46 + Line 47)	46.5680%
46	Preferred Stock Capital Percentage	Line 40 / Line 44	5.9320%
47	Common Stock Capital Percentage	Max Line 44a or (Line 43 / Line 44) Line 45 + Line 46+ Line 47	47.5000% 100.0000%
<u>Annual Cost of Capital Components</u>			
48	Long Term Debt Cost Percentage	Line 39	4.4426%
49	Preferred Stock Cost Percentage	Line 42	5.8432%
50	Return on Common Equity	Note 2 SCE Return on Equity	10.30%
<u>Calculation of Cost of Capital Rate</u>			
51	Weighted Cost of Long Term Debt	Line 39 * Line 45	2.0688%
52	Weighted Cost of Preferred Stock	Line 42 * Line 46	0.3466%
53	Weighted Cost of Common Stock	Line 47 * Line 50	4.8925%
54	Cost of Capital Rate	Line 51 + Line 52 + Line 53	7.3080%
55	Equity Rate of Return Including Common and Preferred Stock	Used for Tax calculation Line 52 + Line 53	5.2391%
56	Return on Capital: Rate Base times Cost of Capital Rate	Line 18 * Line 54	\$518,764,951
<b>INCOME TAXES</b>			
57	Federal Income Tax Rate	26-Tax Rates, Line 1	21.0000%
58	State Income Tax Rate	26-Tax Rates, Line 8	8.8400%
59	Composite Tax Rate	= F + [S * (1 - F)] (L57 + L58) - (L57 * L58)	27.9836%
<u>Calculation of Credits and Other:</u>			
60	Amortization of Net (Excess)/Deficient Deferred Tax Liability Asset	Negative of 9-ADIT-2, Line 500, Column 7	-\$19,087,293
61	Investment Tax Credit Flowed Through	Note 3	\$0
62	South Georgia Income Tax Adjustment	Note 3	\$2,606,000
63	Credits and Other	Line 60 + Line 61+ Line 62	-\$16,481,293
64	Income Taxes:	Formula on Line 65	\$123,331,954
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	Worksheet: WP Schedule 1	\$4,388,079

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Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2020 Value
<b>PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT</b>			
<u>Component of Prior Year TRR:</u>			
66		19-OandM, Line 91, Col. 6	\$126,658,024
67		20-AandG, Line 23	\$173,896,927
68		22-NUCs, Line 8	\$2,371,003
69		17-Depreciation, Line 70	\$274,400,278
70		12-AbandonedPlant, Line 1	\$0
71		Line 36	\$71,871,386
72	Negative amount	21-Revenue Credits, Line 44	-\$48,067,624
73		Line 56	\$518,764,951
74		Line 64	\$123,331,954
75	Gain negative, loss positive	11-PHFU, Line 10	\$0
76		23-RegAssets, Line 16	\$0
77		15-IncentiveAdder, Line 14	\$25,580,297
77a	Note 5	Negative of Line 77	-\$25,580,297
78		Sum of Lines 66 to 77a	\$1,243,226,900
79		L 78 * FF Factor (28-FFU, L 5)	\$11,497,459
80		L 78 * U Factor (28-FFU, L 5)	\$14,184,096
81		Line 78 + Line 79+ Line 80	\$1,268,908,455

**TOTAL BASE TRANSMISSION REVENUE REQUIREMENT**

<u>Calculation of Base Transmission Revenue Requirement</u>			
82		Line 81	\$1,268,908,455
83		2-IFPTRR, Line 82	\$111,053,394
84		3-TrueUpAdjust, Line 30	\$94,363,375
85	Note 4		-\$61,836,339
86	For Retail Purposes	L 82 + L 83 + L 84 + L 85	\$1,412,488,884
<u>Wholesale Base Transmission Revenue Requirement</u>			
87		Line 86	\$1,412,488,884
88		25-WholesaleDifference, Line 45	-\$17,629,506
89		Line 87 + Line 88	\$1,394,859,379

**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.

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

The IFP TRR is equal to the sum of:

- 1) Forecast Plant Additions \* AFCR
- 2) Forecast Period Incremental CWIP \* AFCR for CWIP

**1) Calculation of Annual Fixed Charge Rates:**

**Line a) Annual Fixed Charge Rate for CWIP ("AFCRCWIP")**

1  
2 AFCRCWIP represents the return and income tax costs associated with \$1 of CWIP,  
3 expressed as a percent.  
4

5  $AFCRCWIP = CLTD + (COS * (1/(1 - CTR)))$   
6

7 where:

8 CLTD = Weighted Cost of Long Term Debt  
9 COS = Weighted Cost of Common and Preferred Stock  
10 CTR = Composite Tax Rate

**Reference**

12 Wtd. Cost of Long Term Debt: 2.069% 1-BaseTRR, Line 51  
13 Wtd. Cost of Common + Pref. Stock: 5.239% 1-BaseTRR, Line 55  
14 Composite Tax Rate: 27.984% 1-BaseTRR, Line 59

15  
16  $AFCRCWIP = 9.344\%$  Line 12 + (Line 13 \* (1/(1 - Line 14)))  
17

**18 b) Annual Fixed Charge Rate ("AFCR")**

19  
20 The AFCR is calculated by dividing the Prior Year TRR (without CWIP related costs)  
21 by Net Plant:  
22

23  $AFCR = (Prior\ Year\ TRR - CWIP-related\ costs) / Net\ Plant$   
24

**25 Determination of Net Plant:**

**Reference**

26  
27 Transmission Plant - ISO: \$9,662,547,991 6-PlantInService, Line 13  
28 Distribution Plant - ISO: \$0 6-PlantInService, Line 16  
29 Transmission Dep. Reserve - ISO: \$2,029,134,781 8-AccDep, Line 13  
30 Distribution Dep. Reserve - ISO: \$0 8-AccDep, Line 16  
31 Net Plant: \$7,633,413,210 (L27 + L28) - (L29 + L30)  
32

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

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

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

36  
37 CWIP Plant - Prior Year: \$974,174,702 10-CWIP, L 13 C1  
38 AFCRCWIP: 9.344% Line 16  
39 Direct CWIP Related Costs: \$91,024,316 Line 37 \* Line 38  
40

**41 2) CWIP ROE Adder costs:**

42 IREF: \$6,596 15-IncentiveAdder, Line 3  
43  
44 Tehachapi CWIP Amount: \$160,227 10-CWIP, Line 13  
45 Tehachapi ROE Adder %: 1.25% 15-IncentiveAdder, Line 5  
46 Tehachapi ROE Adder \$: \$1,321 Formula on Line 52  
47  
48 DCR CWIP Amount: \$0 10-CWIP, Line 13  
49 DCR ROE Adder %: 1.00% 15-IncentiveAdder, Line 6  
50 DCR ROE Adder \$: \$0 Formula on Line 52  
51

52  $ROE\ Adder\ \$ = (CWIP/\$1,000,000) * IREF * (ROE\ Adder/1\%)$   
53

54 CWIP Related Costs wo FF&U: \$91,025,637 Line 39 + Line 46 + Line 50  
55 FF&U Expenses: \$1,880,332 (28-FFU, L5 FF Factor + U Factor) \* L54  
56 CWIP Related Costs with FF&U: \$92,905,969 Line 54 + Line 55  
57

58 **b) Determination of AFCR:**

59			
60	CWIP Related Costs wo FF&U:	\$91,025,637	Line 54
61	Prior Year TRR wo FF&U:	\$1,243,226,900	1-BaseTRR, Line 78
62	Prior Year TRR wo CWIP Related Costs:	\$1,152,201,263	Line 61 - Line 60
63	75% of O&M and A&G in Prior Year TRR:	\$225,416,213	(1-BaseTRR, Line 66 + Line 67) * .75
64	AFCR:	12.141%	(Line 62 - Line 63) / Line 31

65  
66 **2) Calculation of IFP TRR**

67			
68			<b><u>Reference</u></b>
69	Forecast Plant Additions:	\$1,527,325,392	16-PlantAdditions, L 25, C10
70	AFCR:	12.141%	Line 64
71	AFCR * Forecast Plant Additions:	\$185,435,047	Line 69 * Line 70
72			
73	Forecast Period Incremental CWIP:	-\$820,113,819	10-CWIP, L 54, C8
74	AFCRCWIP:	9.344%	Line 16
75	AFCRCWIP * FP Incremental CWIP:	-\$76,629,273	Line 73 * Line 74
76			
77	IFPTRR without FF&U:	\$108,805,774	Line 71 + Line 75
78			
79	Franchise Fees Expense:	\$1,006,244	Line 77 * FF (from 28-FFU, L 5)
80	Uncollectibles Expense:	\$1,241,376	Line 77 * U (from 28-FFU, L 5)
81			
82	Incremental Forecast Period TRR:	\$111,053,394	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:		\$1,233,563,218	Source:	From 4-TUTRR,	Line 46				
2										
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>
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					One-Time			Cumulative		
6					Adjustments and			Excess (-) or		Cumulative
7					Shortfall/Excess			Shortfall (+)		Excess (-) or
8			Monthly	Actual	Revenue In	Monthly	Monthly	in Revenue	Interest	Shortfall (+)
9			True Up	Retail Base	Previous	Excess (-) or	Interest	wo Interest for	for Current	in Revenue
10	<u>Month</u>	<u>Year</u>	<u>TRR</u>	<u>Revenues</u>	<u>Annual Update</u>	<u>in Revenue</u>	<u>Rate</u>	<u>Current Month</u>	<u>Month</u>	<u>with Interest</u>
11	December	2019	---	---	-\$238,388,403	-\$238,388,403	---	-\$238,388,403	---	-\$238,388,403
12	January	2020	\$102,796,935	\$83,435,002	\$9,580,576	\$28,942,509	0.41%	-\$209,445,894	-\$918,060	-\$210,363,955
13	February	2020	\$102,796,935	\$50,821,206		\$51,975,729	0.41%	-\$158,388,226	-\$755,942	-\$159,144,167
14	March	2020	\$102,796,935	\$75,625,060		\$27,171,875	0.41%	-\$131,972,292	-\$596,789	-\$132,569,081
15	April	2020	\$102,796,935	\$65,258,291		\$37,538,644	0.40%	-\$95,030,437	-\$455,199	-\$95,485,636
16	May	2020	\$102,796,935	\$78,262,573		\$24,534,362	0.40%	-\$70,951,274	-\$332,874	-\$71,284,148
17	June	2020	\$102,796,935	\$88,567,647		\$14,229,287	0.40%	-\$57,054,860	-\$256,678	-\$57,311,538
18	July	2020	\$102,796,935	\$112,223,451		-\$9,426,516	0.29%	-\$66,738,054	-\$179,872	-\$66,917,926
19	August	2020	\$102,796,935	\$92,859,068		\$9,937,867	0.29%	-\$56,980,060	-\$179,652	-\$57,159,712
20	September	2020	\$102,796,935	\$83,794,301		\$19,002,634	0.29%	-\$38,157,078	-\$138,209	-\$38,295,288
21	October	2020	\$102,796,935	\$94,827,371		\$7,969,564	0.27%	-\$30,325,724	-\$92,638	-\$30,418,362
22	November	2020	\$102,796,935	\$50,886,192		\$51,910,743	0.27%	\$21,492,381	-\$12,050	\$21,480,331
23	December	2020	\$102,796,935	\$92,160,892	-\$764,025	\$9,872,017	0.27%	\$31,352,348	\$71,324	\$31,423,672

**24 3) True Up Adjustment**

25	<u>Notes:</u>									
26	Shortfall or Excess Revenue in Prior Year:	\$31,423,672	Line 23, Column 9							
27	Previous Annual Update TU Adjustment:	-\$58,566,195	Previous Annual Update Schedule 3, Line 30					Previous Annual Update:	TO2021, Docket No. ER19-1553	
28	TU Adjustment without Projected Interest	\$89,989,867	Line 26 - Line 27							
29	Projected Interest to Rate Year Mid-Point:	\$4,373,508	Line 28 * (Line 23, Column 6) * 18 months							
30	True Up Adjustment:	\$94,363,375	Line 28 + Line 29. Positive amount is to be collected by SCE (included in Base TRR as a positive amount). Negative amount is to be returned to customers by SCE (included in Base TRR as a negative amount).							

**32 4) Final True Up Adjustment**

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

37 Partial Year TRR Attribution Allocation Factors:

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

54 Transmission Revenues: (Note 8)

55	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	
56	See Note 9	See Note 10					Sum of left	
57								
58								
59	Actual						Monthly	
60	Prior Retail Base						Total	
61	Year Transmission	Other			Public		Retail	
62	Month	Revenues	Transmission	Distribution	Generation	Purpose	Other	Revenue
63	Jan	\$83,435,002	-\$1,568,456	\$354,640,425	\$384,424,887	\$23,289,434	\$37,603,359	\$881,824,651
64	Feb	\$50,821,206	-\$808,716	\$232,147,365	\$240,394,884	\$11,396,103	\$25,334,391	\$559,285,232
65	Mar	\$75,625,060	-\$1,335,076	\$327,223,242	\$358,859,654	\$18,067,398	\$35,295,242	\$813,735,519
66	Apr	\$65,258,291	-\$1,089,221	\$104,929,447	\$283,299,597	\$14,493,503	\$34,225,533	\$501,117,150
67	May	\$78,262,573	-\$1,375,455	\$338,849,761	\$371,574,925	\$31,667,425	\$67,836,365	\$886,815,593
68	Jun	\$88,567,647	\$13,847,051	\$409,417,733	\$480,792,465	\$20,608,833	\$71,569,229	\$1,084,802,958
69	Jul	\$112,223,451	\$41,533,796	\$592,998,553	\$739,148,164	\$17,819,354	\$93,118,038	\$1,596,841,357
70	Aug	\$92,859,068	\$25,090,396	\$519,326,628	\$549,972,545	\$27,764,431	\$72,556,081	\$1,287,569,149
71	Sep	\$83,794,301	\$23,443,353	\$469,061,177	\$504,325,267	\$18,747,321	\$67,429,087	\$1,166,800,507
72	Oct	\$94,827,371	\$27,180,014	\$517,274,262	\$481,594,427	\$16,222,378	\$76,999,487	\$1,214,097,940
73	Nov	\$50,886,192	\$14,785,793	\$253,747,664	\$189,626,353	\$1,738,984	\$39,810,970	\$550,595,956
74	Dec	<u>\$92,160,892</u>	<u>\$27,510,943</u>	<u>\$486,659,194</u>	<u>\$426,769,012</u>	<u>\$17,690,673</u>	<u>\$76,884,717</u>	<u>\$1,127,675,432</u>
75	Totals:	\$968,721,054	\$167,214,424	\$4,606,275,451	\$5,010,782,179	\$219,505,838	\$698,662,499	\$11,671,161,445
76								
77								"Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: <u>\$11,671,161,445</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: WP Schedule 3 FERC Audit Refund AFUDC\_F3R12 and F3R13
- 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	\$9,465,884,220
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$332,996,257
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
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	\$26,347,686
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$17,295,289
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	<u>\$37,569,369</u>
8	Working Capital			Line 5 + Line 6 + Line 7	\$81,212,344
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,985,745,438
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>-\$123,470,472</u>
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$2,109,215,910
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	-\$1,575,979,469
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 13, C2	\$792,332,585
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$27,970,500
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$241,192,829
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	\$6,728,008,854

B) Return on Capital

<u>Line</u>					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.3080%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$491,680,097

C) Income Taxes

21	Income Taxes = $(((RB * ER) + D) * (CTR / (1 - CTR))) + CO / (1 - CTR)$				\$115,786,927
Where:					
22	RB = Rate Base			Line 18	\$6,728,008,854
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.2391%
24	CTR = Composite Tax Rate			1-Base TRR L 59	27.9836%
25	CO = Credits and Other			1-Base TRR L 63	-\$16,481,293
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$4,388,079

**D) True Up TRR Calculation**

27	O&M Expense	1-Base TRR L 66	\$126,658,024
28	A&G Expense	1-Base TRR L 67	\$173,896,927
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$2,371,003
30	Depreciation Expense	1-Base TRR L 69	\$274,400,278
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
32	Other Taxes	1-Base TRR L 71	\$71,871,386
33	Revenue Credits	1-Base TRR L 72	-\$48,067,624
34	Return on Capital	Line 20	\$491,680,097
35	Income Taxes	Line 21	\$115,786,927
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$0
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$0
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,208,597,019
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$25,971,820
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$25,971,820
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$1,208,597,019

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

<u>Line</u>			<u>Reference:</u>
41	True Up TRR wo FF:	\$1,208,597,019	Line 40
42	Franchise Fee Factor:	0.925%	28-FFU, L 5
43	Franchise Fee Expense:	\$11,177,199	Line 41 * Line 42
44	Uncollectibles Expense Factor:	1.141%	28-FFU, L 5
45	Uncollectibles Expense:	\$13,789,000	Line 41 * Line 44
46	True Up TRR:	\$1,233,563,218	L 41 + L 43 + L 45

**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, 2020	Dec 31, 2020	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	2.0688%	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	0.3466%	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	7.3080%	Sum of Lines g to i

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.2391%	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

	Notes	FERC Form 1 Reference or Instruction	2020 Value	
<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	\$16,871,130,769
2	Less Reacquired Bonds -- Account 222	13-month avg.	5-ROR-2, Line 2	-\$333,084,615
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	\$306,382,919
4	Long Term Debt Amount		L1 + L2 + L2a + L3	\$16,844,429,073
<u>Calculation of Cost of Long-Term Debt</u>				
5	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$721,798,639
6	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$18,945,895
7	Amortization of Loss on Reacquired Debt -- Account 428.1		FF1 117.64c	\$12,677,630
8	Less Amortization of Premium on Debt -- Account 429	Enter negative	FF1 117.65c	-\$5,088,559
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	\$748,333,605
12	Long-Term Debt Cost Percentage		Line 11 / Line 4	4.4426%
<u>Calculation of Preferred Stock Amount</u>				
13	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 4	\$2,143,514,585
14	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 5	-\$30,116,207
15	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 6	-\$21,436,252
16	Preferred Stock Amount		Sum of Lines 13 to 15	\$2,091,962,126
<u>Calculation of Cost of Preferred Stock</u>				
17	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$117,193,589
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	\$122,238,335
21	Preferred Stock Cost Percentage		Line 20 / Line 16	5.8432%
<u>Calculation of Common Stock Equity Amount</u>				
22	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 7	\$18,412,587,510
23	Less Preferred Stock Amount -- Account 204	Same as L 13, but negative	5-ROR-2, Line 4	-\$2,143,514,585
24	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 15, but reverse sign	See Note 3	\$21,436,252
25	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 8	\$2,605,403
26	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 9	\$36,476,558
27	Common Stock Equity Amount		Sum of Lines 22 to 26	\$16,329,591,139

**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	2020	Worksheet: WP Schedule 5 ROR-2													
Line	Item	Col 1 13-Month Avg. = Sum (Cols. 2-14)/13	Col 2 December	Col 3 January	Col 4 February	Col 5 March	Col 6 April	Col 7 May	Col 8 June	Col 9 July	Col 10 August	Col 11 September	Col 12 October	Col 13 November	Col 14 December
<b>Bonds -- Account 221 (Note 1):</b>															
1	\$16,871,130,769	\$15,023,328,571	\$15,623,328,571	\$15,584,042,857	\$16,684,042,857	\$17,284,042,857	\$17,284,042,857	\$17,284,042,857	\$17,284,042,857	\$17,284,042,857	\$17,244,757,143	\$17,244,757,143	\$17,594,757,143	\$17,594,757,143	\$17,594,757,143
<b>Reacquired Bonds -- Account 222 (Note 2): enter - of FF1</b>															
2	-\$333,084,615	\$0	\$0	\$0	\$0	-\$372,500,000	-\$372,500,000	-\$372,500,000	-\$372,500,000	-\$372,500,000	-\$372,500,000	-\$616,900,000	-\$616,900,000	-\$616,900,000	-\$616,900,000
<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	\$0
<b>Other Long Term Debt -- Account 224 (Note 3):</b>															
3	\$306,382,919	\$306,419,792	\$306,413,741	\$306,407,665	\$306,401,563	\$306,395,435	\$306,389,281	\$306,383,102	\$306,376,896	\$306,370,664	\$306,364,406	\$306,358,122	\$306,351,811	\$306,345,473	\$306,345,473
<b>Preferred Stock Amount -- Account 204 (Note 4):</b>															
4	\$2,143,514,585	\$2,245,054,950	\$2,245,054,950	\$2,245,054,950	\$2,245,054,950	\$2,245,054,950	\$2,245,054,950	\$2,245,054,950	\$2,245,054,950	\$2,245,054,950	\$2,125,050,000	\$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	-\$30,116,207	-\$33,609,852	-\$33,324,852	-\$33,039,852	-\$32,754,852	-\$32,469,852	-\$32,184,852	-\$31,899,852	-\$31,614,852	-\$31,329,852	-\$25,223,684	-\$24,954,899	-\$24,686,113	-\$24,417,328	-\$24,417,328
<b>Net Gain (Loss) From Purchase and Tender Offers Note 6):</b>															
6	-\$21,436,252	-\$17,308,907	-\$17,222,566	-\$17,154,050	-\$17,085,534	-\$17,017,018	-\$16,948,501	-\$16,879,985	-\$16,811,469	-\$25,265,727	-\$29,471,795	-\$29,320,185	-\$29,168,574	-\$29,016,964	-\$29,016,964
<b>Total Proprietary Capital (Note 7):</b>															
7	\$18,412,587,510	\$17,827,270,409	\$17,935,280,162	\$17,983,786,149	\$18,045,491,056	\$18,321,589,874	\$18,753,704,256	\$18,781,491,226	\$18,998,519,669	\$19,036,193,740	\$18,179,040,212	\$18,334,369,366	\$18,516,424,448	\$18,650,477,069	\$18,650,477,069
<b>Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 8): enter - of FF1</b>															
8	\$2,605,403	\$2,605,169	\$2,605,169	\$2,605,169	\$2,605,169	\$2,605,169	\$2,605,169	\$2,605,169	\$2,605,169	\$2,605,671	\$2,605,671	\$2,605,671	\$2,605,671	\$2,605,671	\$2,605,695
<b>Accumulated Other Comprehensive Loss -- Account 219 (Note 9): enter - of FF1</b>															
9	\$36,476,558	\$38,811,870	\$38,176,386	\$37,540,902	\$37,438,912	\$36,803,429	\$36,167,945	\$36,065,955	\$35,430,471	\$34,794,987	\$34,692,997	\$34,057,513	\$33,422,029	\$40,791,862	\$40,791,862

**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 G 5.1%	\$220,010,000	1/29/13	\$7,134,904	30	\$237,830	Partial redemption of \$180,000,000 in September 2020
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	Updated 4/11/18 from 120 mos to 360 mos because this is a fixed security.
					\$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>	
12.000% Preferred, redemption	2/1/86	\$0	34	\$0		
12.000% Preferred, redemption	2/1/86	\$0	34	\$0		
Series B	2/28/13	\$2,586,351	30	\$86,212	Redeemed by Series G	
Series C	2/28/13	\$2,886,866	30	\$96,229	Redeemed by Series G	
Series D	3/31/16	\$2,147,803	10	\$214,780	Redeemed by Series K	
Series F	7/19/17	\$12,749,183	30	\$424,973		
4.08%, 4.24%, 4.32%, and 4.78% Prefr	8/31/20	\$8,522,774	10	\$852,277	Redemption of 4.08%, 4.24%, 4.32% and 4.78% in the amount of \$120,000,000 in August 2020	
Series G - Pro Rata Issuance Costs	9/30/20	\$4,345,608	30	\$144,854	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.	
					\$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: 2020

	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											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2019	\$88,722,950	165,732,566	\$741,230,571	\$3,714,934,156	\$2,305,124,778	\$408,001,019	\$1,408,013,216	\$215,368,702	\$59,251,566	\$179,151,598	\$9,285,531,121
2	Jan 2020	\$88,741,307	\$166,962,653	\$743,980,990	\$3,719,890,314	\$2,304,291,127	\$409,647,375	\$1,409,926,315	\$215,372,651	\$59,252,615	\$178,878,476	\$9,296,943,822
3	Feb 2020	\$88,740,719	\$166,963,241	\$748,061,976	\$3,748,148,587	\$2,304,241,450	\$411,512,894	\$1,410,792,035	\$215,377,095	\$59,253,758	\$178,986,015	\$9,332,077,770
4	Mar 2020	\$88,749,427	\$166,968,727	\$750,916,146	\$3,758,782,093	\$2,304,999,313	\$413,785,512	\$1,411,877,249	\$215,385,547	\$59,260,382	\$178,953,130	\$9,349,677,525
5	Apr 2020	\$88,831,817	\$166,969,595	\$758,183,936	\$3,768,702,226	\$2,308,741,647	\$414,860,803	\$1,413,157,075	\$215,395,001	\$59,258,323	\$178,922,566	\$9,373,022,990
6	May 2020	\$88,896,466	\$166,967,707	\$776,958,876	\$3,798,012,794	\$2,308,858,363	\$415,441,322	\$1,413,442,371	\$215,396,423	\$59,258,755	\$178,932,930	\$9,422,166,008
7	Jun 2020	\$88,910,180	\$166,968,401	\$769,760,703	\$3,835,575,956	\$2,312,716,598	\$424,312,247	\$1,413,488,437	\$215,400,742	\$59,263,830	\$179,183,040	\$9,465,580,135
8	Jul 2020	\$88,920,674	\$166,969,169	\$794,178,463	\$3,845,663,688	\$2,313,723,786	\$425,343,146	\$1,414,833,019	\$215,403,423	\$59,264,176	\$179,250,903	\$9,503,550,450
9	Aug 2020	\$88,920,072	\$166,970,880	\$796,501,378	\$3,898,562,811	\$2,321,211,369	\$424,863,667	\$1,414,052,511	\$215,406,132	\$59,265,583	\$179,209,605	\$9,564,964,007
10	Sep 2020	\$88,920,072	\$166,982,525	\$799,901,217	\$3,912,169,017	\$2,318,768,400	\$426,262,752	\$1,413,709,718	\$215,410,618	\$59,267,114	\$179,111,944	\$9,580,503,376
11	Oct 2020	\$88,942,154	\$167,007,304	\$802,239,738	\$3,917,286,472	\$2,298,693,753	\$428,529,287	\$1,424,762,592	\$215,417,102	\$59,270,552	\$192,283,678	\$9,594,432,634
12	Nov 2020	\$88,945,939	\$167,008,481	\$804,793,719	\$3,944,218,834	\$2,299,336,563	\$429,179,961	\$1,425,243,573	\$215,420,919	\$59,269,676	\$192,079,367	\$9,625,497,033
13	Dec 2020	\$88,947,677	\$166,997,789	\$804,153,066	\$3,951,945,554	\$2,302,122,819	\$431,972,729	\$1,449,635,758	\$215,412,776	\$59,261,609	\$192,098,213	\$9,662,547,991
14	13-Mo. Avg:	\$88,860,727	\$166,882,234	\$776,220,060	\$3,831,837,885	\$2,307,909,997	\$420,285,594	\$1,417,148,759	\$215,397,472	\$59,261,380	\$182,080,113	\$9,465,884,220

2) Distribution Plant - ISO

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

	Col 1	Col 2	Col 3	Col 4	Col 5
	Sum C2 - C4				
Line	Mo/YR	360	361	362	Total
15	Dec 2019	\$0	\$0	\$0	\$0
16	Dec 2020	\$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: \$9,465,884,220	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$9,662,547,991	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

	<u>Note 1</u> <u>Prior</u> <u>Year</u> <u>Month</u>	<u>Data</u> <u>Source</u>	<u>Col 1</u> <u>General</u> <u>Plant</u> <u>Balances</u>	<u>Col 2</u> <u>Intangible</u> <u>Plant</u> <u>Balances</u>	<u>Col 3</u> <u>Total</u> <u>G&amp;I Plant</u> <u>Balances</u>	<u>Notes</u>
20	December	FF1 206.99.b and 204.5b	\$3,238,857,833	\$1,253,827,471	\$4,492,685,304	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,458,659,697	\$1,587,005,797	\$5,045,665,494	End of year ("EOY") amount

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

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,769,175,399	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 6.9823%	27-Allocators, Line 9
24	General + Intangible Plant: \$332,996,257	Line 22 * Line 23.

**b) EOY G&I Plant**

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$5,045,665,494	Line 21.
26	Transmission W&S Allocation Factor: 6.9823%	27-Allocators, Line 9
27	General + Intangible Plant: \$352,301,516	Line 25 * Line 26.

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

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>359</u>	<u>Total</u>
28 Dec 2019	\$133,220,266	\$211,856,223	\$1,143,959,577	\$6,517,444,414	\$2,380,316,641	\$1,666,864,455	\$1,763,812,033	\$296,662,316	\$376,202,208	\$201,604,232	\$14,691,942,366	
29 Jan 2020	\$133,229,354	\$213,672,306	\$1,148,589,784	\$6,525,918,156	\$2,378,526,114	\$1,683,812,795	\$1,768,913,634	\$296,666,912	\$374,940,695	\$201,501,622	\$14,725,771,371	
30 Feb 2020	\$133,228,766	\$213,672,894	\$1,155,307,950	\$6,575,146,420	\$2,378,268,151	\$1,699,950,828	\$1,770,720,795	\$296,781,189	\$374,476,774	\$201,628,728	\$14,799,182,494	
31 Mar 2020	\$133,227,566	\$213,680,995	\$1,160,375,175	\$6,595,010,550	\$2,380,234,520	\$1,720,476,512	\$1,774,161,255	\$296,790,885	\$376,845,228	\$201,599,404	\$14,852,402,090	
32 Apr 2020	\$133,255,636	\$213,682,275	\$1,173,646,864	\$6,610,484,304	\$2,389,872,603	\$1,730,491,012	\$1,779,035,046	\$296,587,505	\$375,915,619	\$201,571,665	\$14,904,542,529	
33 May 2020	\$133,259,473	\$213,678,774	\$1,207,831,199	\$6,666,543,877	\$2,390,152,318	\$1,735,675,296	\$1,779,965,121	\$296,589,023	\$377,356,789	\$201,585,856	\$15,002,637,727	
34 Jun 2020	\$133,273,188	\$213,679,462	\$1,194,705,349	\$6,739,746,031	\$2,394,354,130	\$1,782,205,014	\$1,757,099,703	\$318,470,110	\$399,457,342	\$202,847,548	\$15,135,837,877	
35 Jul 2020	\$133,283,681	\$213,680,231	\$1,234,078,427	\$6,765,201,823	\$2,396,857,545	\$1,791,045,634	\$1,762,604,922	\$320,579,022	\$398,294,904	\$202,962,119	\$15,218,588,310	
36 Aug 2020	\$133,283,079	\$213,682,470	\$1,238,291,037	\$6,868,264,254	\$2,416,155,651	\$1,786,778,093	\$1,758,487,241	\$320,594,435	\$398,939,333	\$202,926,225	\$15,337,401,819	
37 Sep 2020	\$133,283,079	\$213,699,666	\$1,244,590,979	\$6,895,069,305	\$2,411,061,748	\$1,802,247,726	\$1,758,102,118	\$320,562,777	\$398,180,020	\$202,847,556	\$15,379,644,974	
38 Oct 2020	\$133,305,162	\$213,736,258	\$1,248,715,739	\$6,904,584,063	\$2,391,042,122	\$1,801,023,438	\$1,787,269,759	\$324,688,729	\$405,787,921	\$216,012,942	\$15,426,166,132	
39 Nov 2020	\$133,308,947	\$213,737,434	\$1,253,365,523	\$6,949,321,080	\$2,392,420,818	\$1,805,881,021	\$1,788,889,368	\$324,802,018	\$405,466,665	\$215,815,134	\$15,483,008,007	
40 Dec 2020	\$133,310,685	\$213,721,519	\$1,253,582,423	\$6,970,450,866	\$2,396,538,521	\$1,828,031,265	\$1,891,498,739	\$325,221,172	\$406,147,584	\$215,837,806	\$15,634,340,580	

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 2020	\$9,088	\$1,816,083	\$4,630,207	\$8,473,742	-\$1,790,527	\$16,948,340	\$5,101,600	\$4,596	-\$1,261,513	-\$102,610	\$33,829,005
42	Feb 2020	-\$588	\$588	\$6,718,165	\$49,228,264	-\$257,962	\$16,138,033	\$1,807,162	\$114,276	-\$463,921	\$127,106	\$73,411,123
43	Mar 2020	-\$1,201	\$8,102	\$5,067,225	\$19,864,130	\$1,966,369	\$20,525,684	\$3,440,460	\$9,697	\$2,368,454	-\$29,324	\$53,219,595
44	Apr 2020	\$28,070	\$1,279	\$13,271,690	\$15,473,754	\$9,638,083	\$10,014,500	\$4,873,791	-\$203,381	-\$929,608	-\$27,739	\$52,140,440
45	May 2020	\$3,838	-\$3,501	\$34,184,335	\$56,059,573	\$279,715	\$5,184,284	\$930,075	\$1,518	\$1,441,169	\$14,191	\$98,095,197
46	Jun 2020	\$13,715	\$689	-\$13,125,850	\$73,202,154	\$4,201,811	\$46,529,718	-\$22,865,418	\$21,881,087	\$22,100,553	\$1,261,692	\$133,200,151
47	Jul 2020	\$10,494	\$768	\$39,373,078	\$25,455,792	\$2,503,415	\$8,840,620	\$5,505,219	\$2,108,912	-\$1,162,438	\$114,571	\$82,750,433
48	Aug 2020	-\$602	\$2,239	\$4,212,609	\$103,062,431	\$19,298,106	-\$4,267,541	-\$4,117,681	\$15,413	\$644,429	-\$35,894	\$118,813,509
49	Sep 2020	\$0	\$17,196	\$6,299,942	\$26,805,051	-\$5,093,903	\$15,469,633	-\$385,124	-\$31,659	-\$759,313	-\$78,669	\$42,243,155
50	Oct 2020	\$22,082	\$36,591	\$4,124,760	\$9,514,758	-\$20,019,626	-\$1,224,289	\$29,167,642	\$4,125,952	\$7,607,901	\$13,165,386	\$46,521,158
51	Nov 2020	\$3,785	\$1,177	\$4,649,784	\$44,737,017	\$1,378,696	\$4,857,583	\$1,619,608	\$113,289	-\$321,256	-\$197,808	\$56,841,875
52	Dec 2020	<u>\$1,738</u>	<u>-\$15,915</u>	<u>\$216,900</u>	<u>\$21,129,786</u>	<u>\$4,117,703</u>	<u>\$22,150,244</u>	<u>\$102,609,371</u>	<u>\$419,154</u>	<u>\$680,919</u>	<u>\$22,672</u>	<u>\$151,332,573</u>
53	Total:	\$90,419	\$1,865,296	\$109,622,846	\$453,006,452	\$16,221,880	\$161,166,810	\$127,686,706	\$28,558,856	\$29,945,376	\$14,233,574	\$942,398,214

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 2019	\$20,567,882	\$95,086,484	\$327,560,006	\$1,285,246,062	\$1,754,773,795	\$161,600,029	\$827,789,059	\$215,074,931	\$57,157,937	\$150,244,445	\$4,895,100,627
55	Jan 2020	\$20,578,172	\$95,087,224	\$328,030,592	\$1,286,500,561	\$1,754,548,970	\$161,326,425	\$828,733,233	\$215,078,880	\$57,159,201	\$149,928,058	\$4,896,971,315
56	Feb 2020	\$20,577,584	\$95,087,812	\$328,913,172	\$1,292,691,490	\$1,754,631,816	\$161,401,154	\$829,312,867	\$215,083,315	\$57,160,423	\$150,030,632	\$4,904,890,265
57	Mar 2020	\$20,577,669	\$95,087,812	\$329,083,319	\$1,293,611,336	\$1,754,620,751	\$161,383,536	\$829,682,367	\$215,091,767	\$57,166,646	\$149,996,844	\$4,906,302,046
58	Apr 2020	\$20,612,785	\$95,087,816	\$329,069,498	\$1,297,687,228	\$1,754,611,834	\$161,337,213	\$829,870,057	\$215,101,239	\$57,164,745	\$149,965,563	\$4,910,507,978
59	May 2020	\$20,624,511	\$95,089,312	\$329,155,716	\$1,298,849,024	\$1,754,624,840	\$161,340,092	\$829,959,416	\$215,102,661	\$57,164,932	\$149,974,956	\$4,911,885,461
60	Jun 2020	\$20,638,226	\$95,090,017	\$329,146,710	\$1,298,908,215	\$1,758,264,469	\$165,485,921	\$836,967,843	\$215,105,106	\$57,166,257	\$149,968,394	\$4,926,741,157
61	Jul 2020	\$20,648,719	\$95,090,785	\$335,426,459	\$1,292,823,681	\$1,758,319,662	\$165,536,924	\$837,048,088	\$215,107,606	\$57,166,800	\$150,024,407	\$4,927,193,132
62	Aug 2020	\$20,648,117	\$95,091,385	\$335,457,528	\$1,292,934,463	\$1,758,292,636	\$165,532,738	\$837,281,682	\$215,110,314	\$57,168,097	\$149,981,737	\$4,927,498,697
63	Sep 2020	\$20,648,117	\$95,091,385	\$335,340,081	\$1,292,651,133	\$1,757,536,360	\$165,166,373	\$836,951,752	\$215,114,803	\$57,169,758	\$149,879,257	\$4,925,549,020
64	Oct 2020	\$20,670,200	\$95,091,385	\$335,512,229	\$1,293,141,176	\$1,737,426,705	\$167,870,907	\$842,499,896	\$215,120,934	\$57,171,905	\$163,052,602	\$4,927,557,939
65	Nov 2020	\$20,673,985	\$95,092,562	\$335,524,392	\$1,301,337,170	\$1,737,601,298	\$167,993,734	\$842,634,869	\$215,124,742	\$57,171,083	\$162,846,641	\$4,936,000,477
66	Dec 2020	<u>\$20,675,723</u>	<u>\$95,092,827</u>	<u>\$333,843,688</u>	<u>\$1,294,959,445</u>	<u>\$1,739,540,403</u>	<u>\$168,357,695</u>	<u>\$843,258,352</u>	<u>\$215,116,562</u>	<u>\$57,162,899</u>	<u>\$162,864,516</u>	<u>\$4,930,872,109</u>

4) ISO Incentive Plant Activity (See Note 6)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Sum C2 - C11
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total		
67 Jan 2020	\$10,291	\$739	\$470,586	\$1,254,500	(\$224,825)	(\$273,604)	\$944,175	\$3,949	\$1,264	(\$316,387)	\$1,870,688		
68 Feb 2020	(\$588)	\$588	\$882,580	\$6,190,929	\$82,847	\$74,729	\$579,634	\$4,435	\$1,222	\$102,575	\$7,918,950		
69 Mar 2020	\$85	\$0	\$170,147	\$919,846	(\$11,065)	(\$17,618)	\$369,500	\$8,452	\$6,223	(\$33,789)	\$1,411,781		
70 Apr 2020	\$35,116	\$5	(\$13,821)	\$4,075,892	(\$8,916)	(\$46,322)	\$187,689	\$9,473	(\$1,901)	(\$31,281)	\$4,205,932		
71 May 2020	\$11,726	\$1,496	\$86,218	\$1,161,796	\$13,005	\$2,879	\$89,360	\$1,422	\$188	\$9,393	\$1,377,483		
72 Jun 2020	\$13,715	\$705	(\$9,006)	\$59,191	\$3,639,629	\$4,145,828	\$7,008,427	\$2,445	\$1,324	(\$6,561)	\$14,855,696		
73 Jul 2020	\$10,494	\$768	\$6,279,749	(\$6,084,533)	\$55,194	\$51,004	\$80,245	\$2,501	\$544	\$56,012	\$451,975		
74 Aug 2020	(\$602)	\$600	\$31,069	\$110,781	(\$27,027)	(\$4,186)	\$233,594	\$2,708	\$1,297	(\$42,670)	\$305,565		
75 Sep 2020	\$0	(\$0)	(\$117,447)	(\$283,330)	(\$756,276)	(\$366,365)	(\$329,930)	\$4,489	\$1,661	(\$102,480)	(\$1,949,677)		
76 Oct 2020	\$22,082	\$0	\$172,148	\$490,043	(\$20,109,655)	\$2,704,534	\$5,548,144	\$6,132	\$2,147	\$13,173,345	\$2,008,919		
77 Nov 2020	\$3,785	\$1,177	\$12,163	\$8,195,995	\$174,593	\$122,828	\$134,973	\$3,807	(\$822)	(\$205,961)	\$8,442,537		
78 Dec 2020	\$1,738	\$264	(\$1,680,704)	(\$6,377,725)	\$1,939,105	\$363,961	\$623,482	(\$8,180)	(\$8,184)	\$17,875	(\$5,128,367)		
79 Total:	\$107,841	\$6,342	\$6,283,682	\$9,713,383	(\$15,233,391)	\$6,757,666	\$15,469,293	\$41,631	\$4,962	\$12,620,071	\$35,771,482		

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Sum C2 - C11
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total		
80 Jan 2020	-\$1,202	\$1,815,343	\$4,159,620	\$7,219,242	-\$1,565,702	\$17,221,944	\$4,157,426	\$647	-\$1,262,777	\$213,777	\$31,958,317		
81 Feb 2020	\$0	\$0	\$5,835,586	\$43,037,336	-\$340,809	\$16,063,304	\$1,227,528	\$109,842	-\$465,143	\$24,531	\$65,492,173		
82 Mar 2020	-\$1,285	\$8,102	\$4,897,078	\$18,944,284	\$1,977,434	\$20,543,302	\$3,070,960	\$1,245	\$2,362,231	\$4,465	\$51,807,814		
83 Apr 2020	-\$7,046	\$1,275	\$13,285,511	\$11,397,862	\$9,647,000	\$10,060,823	\$4,686,102	-\$212,853	-\$927,707	\$3,542	\$47,934,507		
84 May 2020	-\$7,888	-\$4,997	\$34,098,117	\$54,897,777	\$266,710	\$5,181,405	\$840,715	\$96	\$1,440,982	\$4,798	\$96,717,714		
85 Jun 2020	\$0	-\$16	-\$13,116,844	\$73,142,963	\$562,182	\$42,383,890	-\$29,873,845	\$21,878,643	\$22,099,229	\$1,268,254	\$118,344,455		
86 Jul 2020	\$0	\$0	\$33,093,330	\$31,540,326	\$2,448,222	\$8,789,617	\$5,424,974	\$2,106,412	-\$1,162,982	\$58,559	\$82,298,457		
87 Aug 2020	\$0	\$1,639	\$4,181,540	\$102,951,650	\$19,325,132	-\$4,263,355	-\$4,351,275	\$12,705	\$643,132	\$6,776	\$118,507,944		
88 Sep 2020	\$0	\$17,196	\$6,417,389	\$27,088,380	-\$4,337,627	\$15,835,998	-\$55,194	-\$36,148	-\$760,974	\$23,811	\$44,192,833		
89 Oct 2020	\$0	\$36,591	\$3,952,612	\$9,024,715	\$90,029	-\$3,928,822	\$23,619,498	\$4,119,820	\$7,605,754	-\$7,959	\$44,512,238		
90 Nov 2020	\$0	\$0	\$4,637,621	\$36,541,022	\$1,204,102	\$4,734,755	\$1,484,635	\$109,482	-\$320,434	\$8,153	\$48,399,338		
91 Dec 2020	\$0	-\$16,180	\$1,897,604	\$27,507,512	\$2,178,598	\$21,786,284	\$101,985,889	\$427,334	\$689,103	\$4,797	\$156,460,940		
92 Total:	-\$17,423	\$1,858,953	\$103,339,164	\$443,293,069	\$31,455,271	\$154,409,143	\$112,217,413	\$28,517,225	\$29,940,414	\$1,613,503	\$906,626,732		

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

Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
93 Jan 2020	6.9%	97.7%	4.0%	1.6%	-5.0%	11.2%	3.7%	0.0%	-4.2%	13.2%
94 Feb 2020	0.0%	0.0%	5.6%	9.7%	-1.1%	10.4%	1.1%	0.4%	-1.6%	1.5%
95 Mar 2020	7.4%	0.4%	4.7%	4.3%	6.3%	13.3%	2.7%	0.0%	7.9%	0.3%
96 Apr 2020	40.4%	0.1%	12.9%	2.6%	30.7%	6.5%	4.2%	-0.7%	-3.1%	0.2%
97 May 2020	45.3%	-0.3%	33.0%	12.4%	0.8%	3.4%	0.7%	0.0%	4.8%	0.3%
98 Jun 2020	0.0%	0.0%	-12.7%	16.5%	1.8%	27.4%	-26.6%	76.7%	73.8%	78.6%
99 Jul 2020	0.0%	0.0%	32.0%	7.1%	7.8%	5.7%	4.8%	7.4%	-3.9%	3.6%
100 Aug 2020	0.0%	0.1%	4.0%	23.2%	61.4%	-2.8%	-3.9%	0.0%	2.1%	0.4%
101 Sep 2020	0.0%	0.9%	6.2%	6.1%	-13.8%	10.3%	0.0%	-0.1%	-2.5%	1.5%
102 Oct 2020	0.0%	2.0%	3.8%	2.0%	0.3%	-2.5%	21.0%	14.4%	25.4%	-0.5%
103 Nov 2020	0.0%	0.0%	4.5%	8.2%	3.8%	3.1%	1.3%	0.4%	-1.1%	0.5%
104 Dec 2020	0.0%	-0.9%	1.8%	6.2%	6.9%	14.1%	90.9%	1.5%	2.3%	0.3%

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

	<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>
A) Change in ISO Plant Balance December to December (See Note 9)											
105	\$224,727	\$1,265,223	\$62,922,495	\$237,011,399	-\$3,001,958	\$23,971,710	\$41,622,542	\$44,074	\$10,043	\$12,946,614	\$377,016,870
B) Change in Incentive ISO Plant (See Note 10)											
106	\$107,841	\$6,342	\$6,283,682	\$9,713,383	-\$15,233,391	\$6,757,666	\$15,469,293	\$41,631	\$4,962	\$12,620,071	\$35,771,482
C) Change in Non-Incentive ISO Plant (See Note 11)											
107	\$116,886	\$1,258,880	\$56,638,813	\$227,298,015	\$12,231,433	\$17,214,044	\$26,153,249	\$2,443	\$5,081	\$326,543	\$341,245,387

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
Mo/YR	<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 2020	\$8,067	\$1,229,348	\$2,279,832	\$3,701,658	-\$608,826	\$1,919,959	\$968,924	\$0	-\$214	\$43,265	\$9,542,013	
109 Feb 2020	\$0	\$0	\$3,198,406	\$22,067,345	-\$132,524	\$1,790,790	\$286,086	\$9	-\$79	\$4,965	\$27,214,998	
110 Mar 2020	\$8,623	\$5,486	\$2,684,023	\$9,713,660	\$768,928	\$2,290,235	\$715,714	\$0	\$401	\$904	\$16,187,974	
111 Apr 2020	\$47,274	\$863	\$7,281,611	\$5,844,241	\$3,751,251	\$1,121,614	\$1,092,137	-\$18	-\$157	\$717	\$19,139,532	
112 May 2020	\$52,923	-\$3,384	\$18,688,722	\$28,148,773	\$103,711	\$577,640	\$195,936	\$0	\$245	\$971	\$47,765,535	
113 Jun 2020	\$0	-\$11	-\$7,189,167	\$37,503,971	\$218,606	\$4,725,097	-\$6,962,361	\$1,874	\$3,750	\$256,671	\$28,558,430	
114 Jul 2020	\$0	\$0	\$18,138,011	\$16,172,266	\$951,995	\$979,896	\$1,264,338	\$180	-\$197	\$11,851	\$37,518,340	
115 Aug 2020	\$0	\$1,110	\$2,291,846	\$52,788,341	\$7,514,609	-\$475,293	-\$1,014,103	\$1	\$109	\$1,371	\$61,107,992	
116 Sep 2020	\$0	\$11,645	\$3,517,285	\$13,889,536	-\$1,686,693	\$1,765,450	-\$12,863	-\$3	-\$129	\$4,819	\$17,489,046	
117 Oct 2020	\$0	\$24,779	\$2,166,374	\$4,627,412	\$35,008	-\$437,998	\$5,504,730	\$353	\$1,291	-\$1,611	\$11,920,339	
118 Nov 2020	\$0	\$0	\$2,541,818	\$18,736,367	\$468,217	\$527,846	\$346,007	\$9	-\$54	\$1,650	\$22,621,861	
119 Dec 2020	\$0	-\$10,957	\$1,040,052	\$14,104,445	\$847,151	\$2,428,807	\$23,768,703	\$37	\$117	\$971	\$42,179,326	
120 Total:	\$116,886	\$1,258,880	\$56,638,813	\$227,298,015	\$12,231,433	\$17,214,044	\$26,153,249	\$2,443	\$5,081	\$326,543	\$341,245,387	

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: 2020

Line	Account	Col 1 Total Plant	Data Source	Col 2 Transmission Plant - ISO	Col 3 ISO % of Total	Notes
1						
2	Substation					
3	352	\$1,253,582,423	FF1 207.49g	\$804,153,066	64.15%	
4	353	\$6,970,450,866	FF1 207.50g	\$3,951,945,554	56.70%	
5	Total Substation	\$8,224,033,289	L 3 + L 4	\$4,756,098,621	57.83%	
6						
7	Land					
8	350	\$347,032,204	FF1 207.48g	\$255,945,466	73.75%	
9						
10	Total Substation and Land	\$8,571,065,493	L 5 + L 8	\$5,012,044,087	58.48%	
11						
12	Lines					
13	354	\$2,396,538,521	FF1 207.51g	\$2,302,122,819	96.06%	
14	355	\$1,828,031,265	FF1 207.52g	\$431,972,729	23.63%	
15	356	\$1,891,498,739	FF1 207.53g	\$1,449,635,758	76.64%	
16	357	\$325,221,172	FF1 207.54g	\$215,412,776	66.24%	
17	358	\$406,147,584	FF1 207.55g	\$59,261,609	14.59%	
18	359	\$215,837,806	FF1 207.56g	\$192,098,213	89.00%	
19	Total Lines	\$7,063,275,087	Sum L13 to L18	\$4,650,503,904	65.84%	
20						
21	Total Transmission	\$15,634,340,580	L 10 + L 19	\$9,662,547,991	61.80%	Note 1

B) Plant Classified as Distribution in FERC Form 1:

Line	Account	Total Plant	Data Source	Distribution Plant - ISO	ISO % of Total	Notes
22						
23	Land:					
24	360	\$129,613,197	FF1 207.60g	\$0	0.00%	
25	Structures:					
26	361	\$844,613,530	FF1 207.61g	\$0	0.00%	
27	362	\$3,106,963,772	FF1 207.62g	\$0	0.00%	
28	Total Structures	\$3,951,577,302	L 26 + L 27	\$0	0.00%	
29						
30	Total Distribution	\$4,081,190,499	L 24 + L 28	\$0	0.00%	Note 2

Notes:

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

Instructions:

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

Accumulated Depreciation Reserve

Input cells are shaded yellow

Workpaper: WP Schedule 6&8

1) Transmission Depreciation Reserve - ISO

Prior Year: 2020

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
	FERC Account:											=Sum C2 to C11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2019	\$0	\$26,094,241	\$117,949,869	\$600,933,060	\$591,191,848	\$52,246,030	\$474,012,550	\$10,012,745	\$14,787,191	\$23,224,784	\$1,910,452,318
2	Jan 2020	\$0	\$26,339,191	\$119,401,945	\$607,904,330	\$597,199,652	\$52,016,608	\$476,189,466	\$10,308,871	\$14,934,127	\$23,420,396	\$1,927,714,587
3	Feb 2020	\$0	\$26,570,156	\$120,805,361	\$611,535,308	\$602,172,527	\$51,891,604	\$479,359,135	\$10,604,080	\$15,108,954	\$23,648,660	\$1,941,695,786
4	Mar 2020	\$0	\$26,801,192	\$122,248,064	\$617,478,162	\$605,189,793	\$51,388,031	\$481,909,444	\$10,900,213	\$15,382,638	\$23,880,563	\$1,955,178,100
5	Apr 2020	\$0	\$27,032,176	\$123,423,842	\$624,148,810	\$601,739,093	\$51,790,551	\$483,917,924	\$11,198,167	\$15,541,318	\$24,112,584	\$1,962,904,465
6	May 2020	\$0	\$27,263,107	\$123,937,751	\$626,770,810	\$606,208,557	\$52,614,894	\$487,226,229	\$11,494,334	\$15,782,806	\$24,344,347	\$1,975,642,836
7	Jun 2020	\$0	\$27,494,079	\$126,028,681	\$627,746,450	\$610,429,018	\$50,249,943	\$500,891,475	\$11,605,628	\$16,746,567	\$24,355,765	\$1,995,547,607
8	Jul 2020	\$0	\$27,725,052	\$126,600,089	\$632,691,000	\$613,066,393	\$50,793,695	\$502,654,920	\$11,884,005	\$16,897,032	\$24,578,490	\$2,006,890,676
9	Aug 2020	\$0	\$27,956,040	\$128,164,848	\$630,976,359	\$601,469,640	\$52,460,229	\$507,718,100	\$12,180,077	\$17,110,644	\$24,810,334	\$2,002,846,272
10	Sep 2020	\$0	\$28,187,165	\$129,661,807	\$636,467,001	\$609,848,353	\$52,401,259	\$511,330,760	\$12,476,566	\$17,275,170	\$25,039,154	\$2,022,687,236
11	Oct 2020	\$0	\$28,418,474	\$131,246,274	\$643,675,359	\$614,487,240	\$54,041,910	\$506,960,009	\$12,737,943	\$17,732,225	\$25,273,388	\$2,034,572,822
12	Nov 2020	\$0	\$28,649,501	\$132,813,453	\$648,320,322	\$618,145,555	\$54,946,369	\$510,080,697	\$13,033,216	\$17,912,169	\$25,521,934	\$2,049,423,215
13	Dec 2020	\$0	\$28,880,389	\$134,475,287	\$653,865,733	\$620,983,160	\$54,390,209	\$479,315,985	\$13,325,809	\$18,127,407	\$25,770,801	\$2,029,134,781
14	13-Mo. Avg:	\$0	\$27,493,136	\$125,904,406	\$627,885,593	\$607,086,987	\$52,402,410	\$492,428,207	\$11,673,973	\$16,410,635	\$24,460,092	\$1,985,745,438

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

	Col 1	Col 2	Col 3	Col 4	Col 5	
	FERC Account:				=Sum C2 to C4	
Line	Mo/YR	360	361	362	Total	Notes
15	Dec 2019	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2020	\$0	\$0	\$0	\$0	End of Year ("EOY") amount
17	BOY/EOY Average:	\$0	\$0	\$0	\$0	Average of Line 15 and Line 16

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
			=C4+C5			
		<b>Total</b>				
		<b>Gen. and Int.</b>	<b>General</b>	<b>Intangible</b>		
		<b>Depreciation</b>	<b>Depreciation</b>	<b>Depreciation</b>		
	<u>Mo/YR</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Source</u>	
18	Dec 2019	BOY: \$1,609,893,450	\$1,089,877,633	\$520,015,817	FF1 219.28c and 200.21c for previous year	
19	Dec 2020	EOY: \$1,926,796,980	\$1,251,064,280	\$675,732,700	FF1 219.28c and 200.21c	
20		BOY/EOY Average: \$1,768,345,215			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:	\$1,768,345,215	Line 20
22	Transmission W&S Allocation Factor:	6.9823%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$123,470,472	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:	\$1,926,796,980	Line 19
25	Transmission W&S Allocation Factor:	6.9823%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$134,533,987	Line 24 * Line 25

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

1) ISO Depreciation Expense (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
		<u>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>Mo/YR</u>											<u>Total</u>
27	Jan 2020	\$0	\$229,263	\$1,587,469	\$7,646,573	\$4,687,087	\$1,247,803	\$3,578,700	\$296,132	\$191,086	\$232,897	\$19,697,011
28	Feb 2020	\$0	\$230,965	\$1,593,359	\$7,656,774	\$4,685,392	\$1,252,838	\$3,583,563	\$296,137	\$191,090	\$232,542	\$19,722,661
29	Mar 2020	\$0	\$230,966	\$1,602,099	\$7,714,939	\$4,685,291	\$1,258,544	\$3,585,763	\$296,144	\$191,093	\$232,682	\$19,797,521
30	Apr 2020	\$0	\$230,973	\$1,608,212	\$7,736,826	\$4,686,832	\$1,265,494	\$3,588,521	\$296,155	\$191,115	\$232,639	\$19,836,768
31	May 2020	\$0	\$230,975	\$1,623,777	\$7,757,245	\$4,694,441	\$1,268,783	\$3,591,774	\$296,168	\$191,108	\$232,599	\$19,886,871
32	Jun 2020	\$0	\$230,972	\$1,663,987	\$7,817,576	\$4,694,679	\$1,270,558	\$3,592,499	\$296,170	\$191,109	\$232,613	\$19,990,164
33	Jul 2020	\$0	\$230,973	\$1,648,571	\$7,894,894	\$4,702,524	\$1,297,688	\$3,592,616	\$296,176	\$191,126	\$232,938	\$20,087,506
34	Aug 2020	\$0	\$230,974	\$1,700,866	\$7,915,658	\$4,704,572	\$1,300,841	\$3,596,034	\$296,180	\$191,127	\$233,026	\$20,169,277
35	Sep 2020	\$0	\$230,976	\$1,705,840	\$8,024,542	\$4,719,796	\$1,299,375	\$3,594,050	\$296,183	\$191,132	\$232,972	\$20,294,867
36	Oct 2020	\$0	\$230,992	\$1,713,122	\$8,052,548	\$4,714,829	\$1,303,654	\$3,593,179	\$296,190	\$191,136	\$232,846	\$20,328,495
37	Nov 2020	\$0	\$231,027	\$1,718,130	\$8,063,081	\$4,674,011	\$1,310,585	\$3,621,272	\$296,199	\$191,148	\$249,969	\$20,355,421
38	Dec 2020	\$0	\$231,028	\$1,723,600	\$8,118,517	\$4,675,318	\$1,312,575	\$3,622,494	\$296,204	\$191,145	\$249,703	\$20,420,584
39	Total:	\$0	\$2,770,085	\$19,889,032	\$94,399,174	\$56,324,771	\$15,388,738	\$43,140,466	\$3,554,037	\$2,293,415	\$2,827,426	\$240,587,145

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 2020	6.9%	97.7%	4.0%	1.6%	-5.0%	11.2%	3.7%	0.0%	-4.2%	13.2%
41	Feb 2020	0.0%	0.0%	5.6%	9.7%	-1.1%	10.4%	1.1%	0.4%	-1.6%	1.5%
42	Mar 2020	7.4%	0.4%	4.7%	4.3%	6.3%	13.3%	2.7%	0.0%	7.9%	0.3%
43	Apr 2020	40.4%	0.1%	12.9%	2.6%	30.7%	6.5%	4.2%	-0.7%	-3.1%	0.2%
44	May 2020	45.3%	-0.3%	33.0%	12.4%	0.8%	3.4%	0.7%	0.0%	4.8%	0.3%
45	Jun 2020	0.0%	0.0%	-12.7%	16.5%	1.8%	27.4%	-26.6%	76.7%	73.8%	78.6%
46	Jul 2020	0.0%	0.0%	32.0%	7.1%	7.8%	5.7%	4.8%	7.4%	-3.9%	3.6%
47	Aug 2020	0.0%	0.1%	4.0%	23.2%	61.4%	-2.8%	-3.9%	0.0%	2.1%	0.4%
48	Sep 2020	0.0%	0.9%	6.2%	6.1%	-13.8%	10.3%	0.0%	-0.1%	-2.5%	1.5%
49	Oct 2020	0.0%	2.0%	3.8%	2.0%	0.3%	-2.5%	21.0%	14.4%	25.4%	-0.5%
50	Nov 2020	0.0%	0.0%	4.5%	8.2%	3.8%	3.1%	1.3%	0.4%	-1.1%	0.5%
51	Dec 2020	0.0%	-0.9%	1.8%	6.2%	6.9%	14.1%	90.9%	1.5%	2.3%	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	\$2,786,148	\$16,525,418	\$52,932,673	\$29,791,312	\$2,144,180	\$5,303,435	\$3,313,064	\$3,340,216	\$2,546,017	\$118,682,463
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	\$2,770,085	\$19,889,032	\$94,399,174	\$56,324,771	\$15,388,738	\$43,140,466	\$3,554,037	\$2,293,415	\$2,827,426	\$240,587,145
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	\$16,063	-\$3,363,614	-\$41,466,501	-\$26,533,460	-\$13,244,559	-\$37,837,031	-\$240,973	\$1,046,801	-\$281,409	-\$121,904,683

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>	<u>Total</u>
												Sum C2 - C11
55	Jan 2020	\$0	\$15,686	-\$135,393	-\$675,302	\$1,320,716	-\$1,477,225	-\$1,401,785	-\$5	-\$44,150	-\$37,285	-\$2,434,742
56	Feb 2020	\$0	\$0	-\$189,944	-\$4,025,797	\$287,483	-\$1,377,842	-\$413,893	-\$928	-\$16,263	-\$4,278	-\$5,741,462
57	Mar 2020	\$0	\$70	-\$159,396	-\$1,772,085	-\$1,668,025	-\$1,762,117	-\$1,035,454	-\$11	\$82,590	-\$779	-\$6,315,206
58	Apr 2020	\$0	\$11	-\$432,434	-\$1,066,178	-\$8,137,532	-\$862,975	-\$1,580,042	\$1,799	-\$32,435	-\$618	-\$12,110,403
59	May 2020	\$0	-\$43	-\$1,109,869	-\$5,135,246	-\$224,978	-\$444,439	-\$283,469	-\$1	\$50,381	-\$837	-\$7,148,500
60	Jun 2020	\$0	\$0	\$426,944	-\$6,841,936	-\$474,218	-\$3,635,509	\$10,072,747	-\$184,877	\$772,651	-\$221,195	-\$85,393
61	Jul 2020	\$0	\$0	-\$1,077,164	-\$2,950,344	-\$2,065,148	-\$753,936	-\$1,829,172	-\$17,799	-\$40,661	-\$10,213	-\$8,744,437
62	Aug 2020	\$0	\$14	-\$136,106	-\$9,630,299	-\$16,301,326	\$365,692	\$1,467,146	-\$107	\$22,486	-\$1,182	-\$24,213,681
63	Sep 2020	\$0	\$149	-\$208,881	-\$2,533,900	\$3,658,917	-\$1,358,344	\$18,610	\$305	-\$26,606	-\$4,153	-\$453,903
64	Oct 2020	\$0	\$316	-\$128,655	-\$844,190	-\$75,942	\$336,998	-\$7,963,930	-\$34,813	\$265,919	\$1,388	-\$8,442,909
65	Nov 2020	\$0	\$0	-\$150,951	-\$3,418,119	-\$1,015,696	-\$406,127	-\$500,584	-\$925	-\$11,203	-\$1,422	-\$5,505,027
66	Dec 2020	\$0	-\$140	-\$61,766	-\$2,573,106	-\$1,837,712	-\$1,868,735	-\$34,387,206	-\$3,611	\$24,093	-\$837	-\$40,709,019
67	Total:	\$0	\$16,063	-\$3,363,614	-\$41,466,501	-\$26,533,460	-\$13,244,559	-\$37,837,031	-\$240,973	\$1,046,801	-\$281,409	-\$121,904,683

**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>Total Balance</u>	<u>Source</u>		
1	Account 190	\$216,333,433	Line 353, Col. 2		
2	Account 282	-\$1,214,609,194	Line 452, Col. 2		Account 254
3	Account 283	-\$16,060,407	Line 803, Col. 2		Account 182.3
4	Net (Excess)/Deficient Deferred Tax Liability/Asset	-\$516,263,192	FF1 278.x and 232.x, see reference to right and Note 1	FF 278.6, Line 8f	FF 232.11, Line 3f
5	Total Accumulated Deferred Income Taxes	-\$1,530,599,360	Sum of Lines 1 to 4		
6	and Net (Excess)/Deficient Deferred Taxes				
7	<b>b) Beginning of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes</b>				
8		<b>BOY</b>			
9		<b>Balance</b>	<b>Source</b>		
10	Total Accumulated Deferred Income Taxes	-\$1,621,359,578	Previous Year Informational Filing, Line 5, Col. 2		
11					
12	<b>c) Average of Beginning and End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes</b>				
13		<b>Average</b>			
14		<b>ADIT</b>	<b>Source</b>		
15	BOY/EOY Average Balance:	-\$1,575,979,469	Average of Line 5 and Line 10		

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	\$388		\$448,786		C: Relates primarily to Regulated Electric Property
101	190.000 Executive Incentive Comp	\$435,338	\$2,766			\$432,572	C: Relates to employees in all functions
102	190.000 Bond Discount Amort	\$675,252	\$583		\$674,669		C: Relates primarily to Regulated Electric Property
103	190.000 Executive Incentive Plan	\$557,015	\$3,539			\$553,476	C: Relates to employees in all functions
104	190.000 Ins - Inj/Damages Prov	\$29,668,055	\$188,501			\$29,479,554	C: Relates to employees in all functions
105	190.000 Accrued Vacation	\$41,227,598	\$261,947			\$40,965,651	C: Relates to employees in all functions
106	190.000 Amortization of Debt Expense	\$430,704	\$372		\$430,332		C: Relates primarily to Regulated Electric Property
107	190.000 Wildfire Reserve - Pre-2019	\$1,044,817,531	\$6,638,428			\$1,038,179,103	C: Relates to employees in all functions
108	190.000 Wildfire Reserve - Post 2018	\$13,350,976	\$13,350,976				Follows tax treatment
109	190.000 Decommissioning	\$532,905,125	\$532,905,125				Relates to Nuclear Decommissioning Costs
110	190.000 Balancing Accounts	\$0	\$0				Relates Entirely to CPUC Balancing Account Recovery
111	190.000 Pension & PBOP	\$32,996,506	\$209,649			\$32,786,857	C: Relates to employees in all functions
112	190.000 Property/Non-ISO	\$713,815,141	\$713,815,141				Non-Rate Base Property
113	190.000 Regulatory Assets/Liab	\$202,184,045	\$202,184,045				Relates to Nonrecovery Balancing Account
114	190.000 Temp - Other/Non-ISO	\$629,081,739	\$629,081,739				Not Component of Rate Base
115	190.000 Net Operating Losses DTA	\$742,487,195			\$742,487,195		NOL/DTA
116	...						

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:							
117	...						<b>Source</b>
250	Total Electric 190	\$3,985,081,394	\$2,098,643,199	\$0	\$744,040,982	\$1,142,397,213	Sum of Above Lines beginning on Line 100

Account 190 Gas and Other Income:							(Instructions 1&2)	
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	
300	190.000	Temp - Other/Non-ISO - Gas	\$0	\$0			Other Non-ISO Related Costs	
301	190.000	Temp - Other/Non-ISO - Other	\$2,777,222	\$2,777,222			Other Non-ISO Related Costs	
302	190.000	EMS	\$906,909	\$906,909			Other Non-ISO Related Costs	
303	190.000	Property/Non-ISO - Gas	\$145,794	\$145,794			Non-Rate Base Property	
304	190.000	Property/Non-ISO - Other	-\$201,447	-\$201,447			Non-Rate Base Property	
305	...							
350		Total Account 190 Gas and Other Income	\$3,628,478	\$3,628,478	\$0	\$0	\$0	Sum of Above Lines beginning on Line 300
351		Total Account 190	\$3,988,709,872	\$2,102,271,677	\$0	\$744,040,982	\$1,142,397,213	Line 250 + Line 350
352		Allocation Factors (Plant and Wages)				18.355%	6.982%	27-Allocators Lines 22 and 9 respectively.
353		Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$216,333,433		\$0	\$136,568,282	\$79,765,151	Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO
354		FERC Form 1 Account 190	\$3,988,709,871					Must match amount on Line 351, Col. 2 FF1 234.18c

**3) Account 282 Detail**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	
ACCT 282	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	(Instructions 1&2) Description	
400	282.000	Fully Normalized Deferred Tax	-\$1,214,609,194	-\$1,214,609,194			Property-Related FERC Costs	
401	282.000	Property/Non-ISO	-\$7,324,771,034	-\$7,324,771,034			Property-Related CPUC Costs	
402	282.000	Capitalized software	-\$125,691,689	-\$125,691,689			Property-Related CPUC Costs - Cap Software	
403	282.000	Audit Rollforward	\$0	\$0			Property-Related CPUC Costs - Audit	
404	282.000	Property/Non-ISO - Gas	-\$866,632	-\$866,632			Gas Related Costs	
405	282.000	Property/Non-ISO - Other	-\$5,419,862	-\$5,419,862			Other Non-ISO Related Costs	
406	...							
450		Total Account 282	-\$8,671,358,411	-\$7,456,749,217	-\$1,214,609,194	\$0	\$0	Sum of Above Lines beginning on Line 400
451		Allocation Factors (Plant and Wages)				18.355%	6.982%	27-Allocators Lines 22 and 9 respectively.
452		Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	-\$1,214,609,194		-\$1,214,609,194	\$0	\$0	Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO
453		FERC Form 1 Account 282	-\$8,671,358,411					Must match amount on Line 450, Col. 2 FF1 275.5k

4) Account 283 Detail

ACCT 283	<u>Col 1</u> DESCRIPTION	<u>Col 2</u> END BAL per G/L	<u>Col 3</u> Gas, Generation or Other Related	<u>Col 4</u> ISO Only	<u>Col 5</u> Plant Related	<u>Col 6</u> Labor Related	<u>Col 7</u> (Instructions 1&2) Description
Electric:							
500	283.000 Ad Valorem Lien Date Adj-Electric	-\$60,649,530	-\$60,649,530				Relates Entirely to CPUC Regulated Property
501	283.000 Ad Valorem Lien Date Adj-Electric	-\$10,321,989		-\$10,321,989			Relates Entirely to FERC Regulated Electric Property
502	283.000 Refunding & Retirement of Debt	-\$30,768,479	-\$26,563		-\$30,741,916		C: Relates to Regulated Electric Property
503	283.000 Health Care - IBNR	-\$1,380,206	-8,769			-\$1,371,437	C: Relates to employees in all functions
504	283.000 Balancing Accounts	-\$1,107,676,776	-\$1,107,676,776				Relates Entirely to CPUC Balancing Account Recovery
505	283.000 Decommissioning	-\$515,023,097	-\$515,023,097				Relates to Nuclear Decommissioning Costs
506	283.000 Regulatory Assets/Liab	\$0	\$0				Relates to Nonrecovery Balancing Account
507	283.000 Temp - Other/Non-ISO	-\$378,232,906	-\$378,232,906				Not Component of Rate Base
508	...						

Continuation of Account 283 Detail

ACCT 283	<u>Col 1</u> DESCRIPTION	<u>Col 2</u> END BAL per G/L	<u>Col 3</u> Gas, Generation or Other Related	<u>Col 4</u> ISO Only	<u>Col 5</u> Plant Related	<u>Col 6</u> Labor Related	<u>Col 7</u> (Instructions 1&2) Description
Electric (continued):							
509	...						
650	Total Electric 283	-\$2,104,052,983	-\$2,061,617,641	-\$10,321,989	-\$30,741,916	-\$1,371,437	Sum of Above Lines beginning on Line 500
Account 283 Gas and Other:							
700	283.000 Temp - Other/Non-ISO - Gas	-\$133,198	-\$133,198				Gas Related Costs
701	283.000 Temp - Other/Non-ISO - Other	-\$1,032,782	-\$1,032,782				Other Non-ISO Related Costs
702	...						
800	Total Account 283 Gas and Other	-\$1,165,980	-\$1,165,980	\$0	\$0	\$0	Sum of Above Lines beginning on Line 700
801	Total Account 283	-\$2,105,218,963	-\$2,062,783,621	-\$10,321,989	-\$30,741,916	-\$1,371,437	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				18.355%	6.982%	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	-\$16,060,407		-\$10,321,989	-\$5,642,661	-\$95,757	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO
804	FERC Form 1 Account 283	-\$2,105,218,963	Must match amount on Line 801, Col. 2				FF1 277.19k

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	\$911,707,192
B:Gas Wages and Salaries	FF1 355.62b	\$1,224,231
C:Water Wages and Salaries	FF1 355.64b	\$4,605,498
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$917,536,921
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	0.6354%

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	\$54,562,145,476
G:Total Gas Plant In Service	FF1 201.8d	\$6,489,458
H:Total Water Plant in Service	FF1 201.8e	\$40,655,488
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$54,609,290,422
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	0.0863%

Instruction 3: Classify any ADIT line items relating to refunding and retirement of debt as Plant related (Column 5).

**Notes:**

1) The net excess/deficiency is derived from the net difference arising in the asset Account 182.3 offset by the balance in liability Account 254.

**Workpaper:** WP Schedule 9-EDIT and Amortization

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

Prior Year: **2020**

	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)
Line	SCE Records Beginning Deficient Def. Taxes - FERC Acct 182.3	SCE Records Beginning (Excess) Def. Taxes - FERC Acct 254	SCE Records Other Deficient ADIT Adjustments to FERC Acct 182.3	SCE Records Other Excess ADIT Adjustments to FERC Acct 254	SCE Records EDIT Amortization to FERC Acct 410.1	SCE Records EDIT Amortization to FERC Acct 411.1	= (C2) thru (C7)	9-ADIT-3 (C8) Net (Excess) Deficient Def. Taxes at Current Tax Rate	9-ADIT-3 (C8) Adjustment for New Tax Rate to FERC Acct 254/182.3	= (C8) + (C9) Ending Deficient Def. Taxes - FERC Acct 182.3	= (C8) + (C9) Ending (Excess) Def. Taxes - FERC Acct 254
1	<b>Protected - Property Related - (Note 1)</b>										
2		-	(594,282,897)			6,077,586		(\$588,205,311)	\$0	\$0	(\$588,205,311)
3		7,117,930	-		(677,694)		\$6,440,236	\$0	\$6,440,236	\$0	
4		4,041,380	-		(898,084)		\$3,143,296	\$0	\$3,143,296	\$0	
5		20,691,551	-		(16,180)		\$20,675,371	\$0	\$20,675,371	\$0	
6							\$0				
50	Total Protected - Property Related:	\$31,850,861	(\$594,282,897)	\$0	\$0	(\$1,591,958)	\$6,077,586	(\$557,946,408)	\$0	\$30,258,903	(\$588,205,311)
100	<b>Unprotected - Property Related - (Note 2)</b>										
101		-	(14,422,252)			7,211,126		(\$7,211,126)	\$0	\$0	(\$7,211,126)
102		-	(2,443,613)			1,221,806		(\$1,221,807)	\$0	\$0	(\$1,221,807)
103		-	(20,371,308)			10,185,654		(\$10,185,654)	\$0	\$0	(\$10,185,654)
104		-	(1,207,029)			603,515		(\$603,514)	\$0	\$0	(\$603,514)
105		-	(4,442,785)			2,221,391		(\$2,221,394)	\$0	\$0	(\$2,221,394)
106		13,683,650	-		(6,841,827)		\$6,841,823	\$0	\$6,841,823	\$0	
107							\$0				
150	Total Unprotected - Property Related:	\$13,683,650	(\$42,886,987)	\$0	\$0	(\$6,841,827)	\$21,443,492	(\$14,601,672)	\$0	\$6,841,823	(\$21,443,495)
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>	\$101,819,399	(\$637,169,884)	\$0	\$0	(\$8,433,785)	\$27,521,078	(\$516,263,192)	\$0	\$93,385,614	(\$609,648,806)
300	<b>Unprotected - Non-Property Related - (Note 4)</b>										
301								\$0	\$0	\$0	\$0
302								\$0	\$0	\$0	\$0
303								\$0	\$0	\$0	\$0
304								\$0	\$0	\$0	\$0
305								\$0	\$0	\$0	\$0
306								\$0	\$0	\$0	\$0
307								\$0	\$0	\$0	\$0
308								\$0	\$0	\$0	\$0
309								\$0	\$0	\$0	\$0
310								\$0	\$0	\$0	\$0
311								\$0	\$0	\$0	\$0
312								\$0	\$0	\$0	\$0
313								\$0	\$0	\$0	\$0
314								\$0	\$0	\$0	\$0
315								\$0	\$0	\$0	\$0
350	<b>Total Non-Property Related</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	<b>Grand Total (= L 250 + L 350)</b>	\$101,819,399	(\$637,169,884)	\$0	\$0	(\$8,433,785)	\$27,521,078	(\$516,263,192)	\$0	\$93,385,614	(\$609,648,806)
500	<b>Total Net Amounts</b>		(\$535,350,485)				\$19,087,293				(\$516,263,192)

**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: **2020**  
 New Tax Rate? **No**  
 New Rate:

Line	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)
	New Tax Rate Adjustment Calculation - Note 5							
	FERC Acct	Accumulated Book-to-Tax Adjustments	Accumulated DIT & EDIT Balances	Accumulated DIT Balance at New Tax Rate	(Excess) Deficient Def. Taxes at New Tax Rate	NET (Excess) Deficient Def. Taxes at Prior Tax Rate	Adjustment for New Tax Rate	
<b>1</b>	<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	...							
<b>50</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>100</b>	<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	...							
<b>150</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>200</b>	<b>Cost of Removal - Book Accrual</b>	282			\$0	\$0	\$0	\$0
<b>250</b>	<b>Total Property Related (= L50 + L150 + L200)</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>300</b>	<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	...							
<b>350</b>	<b>Total Non-Property Related</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>400</b>	<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

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
		= Sum of all columns					
		Monthly Total CWIP	Tehachapi	Devers to Colorado River	South of Kramer	West of Devers	Red Bluff
1	December 2019	\$647,763,205	\$157,683	\$0	\$5,584,199	\$468,121,963	\$0
2	January 2020	\$667,317,969	\$157,683	\$0	\$5,586,668	\$482,863,224	\$0
3	February 2020	\$686,890,916	\$157,683	\$0	\$5,589,674	\$496,518,128	\$0
4	March 2020	\$704,978,187	\$157,683	\$0	\$5,593,395	\$508,749,997	\$0
5	April 2020	\$736,136,537	\$158,152	\$0	\$5,614,690	\$530,178,178	\$0
6	May 2020	\$766,315,723	\$158,152	\$0	\$5,617,458	\$550,183,295	\$0
7	June 2020	\$777,699,897	\$158,152	\$0	\$5,621,301	\$566,551,864	\$0
8	July 2020	\$806,560,748	\$158,152	\$0	\$5,625,044	\$583,538,005	\$0
9	August 2020	\$832,809,381	\$158,359	\$0	\$5,631,722	\$600,823,160	\$0
10	September 2020	\$855,968,171	\$158,441	\$0	\$5,642,786	\$611,907,653	\$0
11	October 2020	\$912,409,513	\$158,429	\$0	\$5,670,586	\$626,112,034	\$0
12	November 2020	\$931,298,657	\$158,429	\$0	\$5,698,174	\$628,963,154	\$0
13	December 2020	\$974,174,702	\$160,227	\$0	\$5,772,573	\$650,835,317	\$0
14	13 Month Averages:	\$792,332,585	\$158,248	\$0	\$5,634,482	\$561,949,690	\$0

		Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13
		Whirlwind Substation Expansion	Colorado River Substation Expansion	Mesa	Alberhill	ELM Series Caps	Riverside	
15	December 2019	\$0	\$301,247	\$49,854,943	\$22,001,340	\$101,741,830	\$0	
16	January 2020	\$0	\$314,579	\$52,597,529	\$22,150,962	\$103,647,325	\$0	
17	February 2020	\$0	\$327,689	\$57,215,991	\$22,202,739	\$104,879,012	\$0	
18	March 2020	\$0	\$352,875	\$62,131,625	\$22,303,967	\$105,688,646	\$0	
19	April 2020	\$0	\$455,739	\$70,825,721	\$22,527,954	\$106,376,104	\$0	
20	May 2020	\$0	\$464,586	\$80,230,177	\$22,630,009	\$107,032,047	\$0	
21	June 2020	\$0	\$482,716	\$74,589,472	\$22,721,075	\$107,575,317	\$0	
22	July 2020	\$0	\$2,040,898	\$83,350,310	\$23,075,589	\$108,772,749	\$0	
23	August 2020	\$0	\$2,559,045	\$90,752,927	\$23,141,986	\$109,742,181	\$0	
24	September 2020	\$0	\$2,712,680	\$98,713,184	\$23,227,271	\$113,606,156	\$0	
25	October 2020	\$0	\$4,219,774	\$107,780,542	\$23,404,470	\$122,055,717	\$23,007,960	
26	November 2020	\$0	\$4,913,049	\$117,426,140	\$23,468,083	\$127,566,108	\$23,105,520	
27	December 2020	\$0	\$5,327,832	\$130,044,184	\$23,818,399	\$134,608,216	\$23,607,954	
28	13 Month Averages:	\$0	\$1,882,516	\$82,731,750	\$22,821,065	\$111,791,647	\$5,363,187	---

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 Unloaded	See Note 2	See Note 2	See Note 2	See Note 2
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
29	December	2020	---	---	---	---	---	---	\$974,174,702	---
30	January	2021	\$13,419,720	\$1,006,479	\$14,426,199	\$13,625,514	\$13,498,672	\$9,513	\$974,965,873	\$791,171
31	February	2021	\$16,488,368	\$1,236,628	\$17,724,995	-\$380,130	\$0	-\$28,510	\$993,099,509	\$18,924,807
32	March	2021	\$13,325,997	\$999,450	\$14,325,447	\$173,982	\$0	\$13,049	\$1,007,237,924	\$33,063,222
33	April	2021	\$20,701,973	\$1,552,648	\$22,254,621	\$25,406,709	\$22,566,342	\$213,028	\$1,003,872,809	\$29,698,107
34	May	2021	\$17,590,776	\$1,319,308	\$18,910,084	\$653,917,790	\$628,718,266	\$1,889,964	\$366,975,139	-\$607,199,563
35	June	2021	\$16,461,015	\$1,234,576	\$17,695,591	\$6,728,000	\$159,290	\$492,653	\$377,450,077	-\$596,724,625
36	July	2021	\$13,061,783	\$979,634	\$14,041,417	\$9,490,708	\$6,279,996	\$240,803	\$381,759,983	-\$592,414,719
37	August	2021	\$12,027,267	\$902,045	\$12,929,312	\$2,490,180	\$0	\$186,764	\$392,012,352	-\$582,162,351
38	September	2021	\$12,878,667	\$965,900	\$13,844,567	\$175,102,968	\$122,968,414	\$3,910,092	\$226,843,859	-\$747,330,843
39	October	2021	\$11,820,867	\$886,565	\$12,707,432	\$8,150,882	\$0	\$611,316	\$230,789,093	-\$743,385,610
40	November	2021	\$12,961,182	\$972,089	\$13,933,270	\$38,661,230	\$26,135,813	\$939,406	\$205,121,726	-\$769,052,976
41	December	2021	\$21,395,642	\$1,604,673	\$23,000,316	\$40,311,067	\$13,866,925	\$1,983,311	\$185,827,664	-\$788,347,038
42	January	2022	\$12,921,481	\$969,111	\$13,890,592	\$33,222,809	\$21,197,379	\$90,107	\$165,593,540	-\$808,581,162
43	February	2022	\$14,063,481	\$1,054,761	\$15,118,242	\$6,667,430	\$0	\$500,057	\$173,544,295	-\$800,630,407
44	March	2022	\$12,956,778	\$971,758	\$13,928,536	\$4,942,727	\$0	\$370,705	\$182,159,400	-\$792,015,302
45	April	2022	\$13,974,981	\$1,048,124	\$15,023,105	\$5,059,930	\$0	\$379,495	\$191,743,080	-\$782,431,622
46	May	2022	\$13,938,981	\$1,045,424	\$14,984,405	\$33,376,208	\$22,955,278	\$781,570	\$172,569,707	-\$801,604,995
47	June	2022	\$16,125,981	\$1,209,449	\$17,335,430	\$36,967,385	\$20,878,455	\$1,206,670	\$151,731,082	-\$822,443,620
48	July	2022	\$13,134,981	\$985,124	\$14,120,105	\$46,258,653	\$21,750,010	\$1,838,148	\$117,754,385	-\$856,420,317
49	August	2022	\$12,833,010	\$962,476	\$13,795,486	\$5,258,959	\$0	\$394,422	\$125,896,490	-\$848,278,212
50	September	2022	\$11,903,445	\$892,758	\$12,796,203	\$4,239,394	\$0	\$317,955	\$134,135,345	-\$840,039,357
51	October	2022	\$10,650,731	\$798,805	\$11,449,536	\$2,981,680	\$0	\$223,626	\$142,379,575	-\$831,795,127
52	November	2022	\$10,510,731	\$788,305	\$11,299,036	\$2,846,680	\$0	\$213,501	\$150,618,430	-\$823,556,272
53	December	2022	\$33,034,963	\$2,477,622	\$35,512,586	\$71,900,026	\$0	\$5,392,502	\$108,838,488	-\$865,336,214
54	<b>13-Month Averages:</b>									
										<b>-\$820,113,819</b>

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

Workpaper: WP Schedules 10 & 16

3a) Project: Tehachapi			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
55	December	2020	---	---	---	---	---	---	\$160,227	---
56	January	2021	\$23,682	\$1,776	\$25,458	\$17,946	\$0	\$1,346	\$166,393	\$6,166
57	February	2021	\$236,475	\$17,736	\$254,211	\$21,459	\$0	\$1,609	\$397,535	\$237,308
58	March	2021	\$384,895	\$28,867	\$413,762	\$11,438	\$0	\$858	\$799,002	\$638,775
59	April	2021	\$420,000	\$31,500	\$451,500	\$0	\$0	\$0	\$1,250,502	\$1,090,275
60	May	2021	\$470,000	\$35,250	\$505,250	\$0	\$0	\$0	\$1,755,752	\$1,595,525
61	June	2021	\$520,000	\$39,000	\$559,000	\$160,012	\$159,290	\$54	\$2,154,686	\$1,994,459
62	July	2021	\$516,212	\$38,716	\$554,928	\$0	\$0	\$0	\$2,709,613	\$2,549,386
63	August	2021	\$675,000	\$50,625	\$725,625	\$0	\$0	\$0	\$3,435,238	\$3,275,011
64	September	2021	\$500,000	\$37,500	\$537,500	\$0	\$0	\$0	\$3,972,738	\$3,812,511
65	October	2021	\$575,000	\$43,125	\$618,125	\$0	\$0	\$0	\$4,590,863	\$4,430,636
66	November	2021	\$645,824	\$48,437	\$694,261	\$0	\$0	\$0	\$5,285,124	\$5,124,897
67	December	2021	\$901,401	\$67,605	\$969,006	\$150,000	\$0	\$11,250	\$6,092,880	\$5,932,653
68	January	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$6,092,880	\$5,932,653
69	February	2022	\$210,000	\$15,750	\$225,750	\$0	\$0	\$0	\$6,318,630	\$6,158,403
70	March	2022	\$255,000	\$19,125	\$274,125	\$0	\$0	\$0	\$6,592,755	\$6,432,528
71	April	2022	\$285,000	\$21,375	\$306,375	\$0	\$0	\$0	\$6,899,130	\$6,738,903
72	May	2022	\$320,000	\$24,000	\$344,000	\$0	\$0	\$0	\$7,243,130	\$7,082,903
73	June	2022	\$340,000	\$25,500	\$365,500	\$0	\$0	\$0	\$7,608,630	\$7,448,403
74	July	2022	\$320,000	\$24,000	\$344,000	\$0	\$0	\$0	\$7,952,630	\$7,792,403
75	August	2022	\$345,000	\$25,875	\$370,875	\$0	\$0	\$0	\$8,323,505	\$8,163,278
76	September	2022	\$435,000	\$32,625	\$467,625	\$0	\$0	\$0	\$8,791,130	\$8,630,903
77	October	2022	\$440,000	\$33,000	\$473,000	\$0	\$0	\$0	\$9,264,130	\$9,103,903
78	November	2022	\$435,000	\$32,625	\$467,625	\$0	\$0	\$0	\$9,731,755	\$9,571,528
79	December	2022	\$520,400	\$39,030	\$559,430	\$0	\$0	\$0	\$10,291,185	\$10,130,958
80	<b>13-Month Averages:</b>									
										<b>\$7,624,571</b>

3b) Project: **Devers to Colorado River**

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *					= (C4 - C5) *	= Prior Month C7	= C7 -
			16-Plnt Add Line 74		= C1 + C2			16-Plnt Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	2020	---	---	---	---	---	---	\$0	---
82	January	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	February	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	March	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	April	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	May	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	June	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	July	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	August	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	September	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91	October	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	November	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	December	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	January	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	February	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	March	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	April	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	May	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	June	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	July	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	August	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	September	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	October	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	November	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	December	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	13-Month Averages:									\$0

3c) Project: **South of Kramer**

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *					= (C4 - C5) *	= Prior Month C7	= C7 -
			16-Plnt Add Line 74		= C1 + C2			16-Plnt Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
107	December	2020	---	---	---	---	---	---	\$5,772,573	---
108	January	2021	\$18,952	\$1,421	\$20,373	\$0	\$0	\$0	\$5,792,946	\$20,373
109	February	2021	\$14,837	\$1,113	\$15,950	\$0	\$0	\$0	\$5,808,896	\$36,323
110	March	2021	\$12,669	\$950	\$13,619	\$0	\$0	\$0	\$5,822,515	\$49,942
111	April	2021	\$20,000	\$1,500	\$21,500	\$0	\$0	\$0	\$5,844,015	\$71,442
112	May	2021	\$20,000	\$1,500	\$21,500	\$0	\$0	\$0	\$5,865,515	\$92,942
113	June	2021	\$20,000	\$1,500	\$21,500	\$0	\$0	\$0	\$5,887,015	\$114,442
114	July	2021	\$36,211	\$2,716	\$38,927	\$0	\$0	\$0	\$5,925,942	\$153,369
115	August	2021	\$50,000	\$3,750	\$53,750	\$0	\$0	\$0	\$5,979,692	\$207,119
116	September	2021	\$50,000	\$3,750	\$53,750	\$0	\$0	\$0	\$6,033,442	\$260,869
117	October	2021	\$50,000	\$3,750	\$53,750	\$0	\$0	\$0	\$6,087,192	\$314,619
118	November	2021	\$50,000	\$3,750	\$53,750	\$0	\$0	\$0	\$6,140,942	\$368,369
119	December	2021	\$57,331	\$4,300	\$61,631	\$0	\$0	\$0	\$6,202,573	\$430,000
120	January	2022	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$6,288,573	\$516,000
121	February	2022	\$80,000	\$6,000	\$86,000	\$0	\$0	\$0	\$6,374,573	\$602,000
122	March	2022	\$180,000	\$13,500	\$193,500	\$0	\$0	\$0	\$6,568,073	\$795,500
123	April	2022	\$180,000	\$13,500	\$193,500	\$0	\$0	\$0	\$6,761,573	\$989,000
124	May	2022	\$180,000	\$13,500	\$193,500	\$0	\$0	\$0	\$6,955,073	\$1,182,500
125	June	2022	\$180,000	\$13,500	\$193,500	\$0	\$0	\$0	\$7,148,573	\$1,376,000
126	July	2022	\$180,000	\$13,500	\$193,500	\$0	\$0	\$0	\$7,342,073	\$1,569,500
127	August	2022	\$1,080,000	\$81,000	\$1,161,000	\$0	\$0	\$0	\$8,503,073	\$2,730,500
128	September	2022	\$1,080,000	\$81,000	\$1,161,000	\$0	\$0	\$0	\$9,664,073	\$3,891,500
129	October	2022	\$1,080,000	\$81,000	\$1,161,000	\$0	\$0	\$0	\$10,825,073	\$5,052,500
130	November	2022	\$1,080,000	\$81,000	\$1,161,000	\$0	\$0	\$0	\$11,986,073	\$6,213,500
131	December	2022	\$120,000	\$9,000	\$129,000	\$0	\$0	\$0	\$12,115,073	\$6,342,500
132	13-Month Averages:									\$2,437,769

3d) Project:

West of Devers

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *					= (C4 - C5) *	= Prior Month C7	= C7 -
			16-Plnt Add Line 74		= C1 + C2			16-Plnt Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
133	December	2020	---	---	---	---	---	---	\$650,835,317	---
134	January	2021	\$5,671,306	\$425,348	\$6,096,654	\$8,467,157	\$8,293,380	\$13,033	\$648,451,780	-\$2,383,537
135	February	2021	\$7,116,908	\$533,768	\$7,650,676	\$130,291	\$0	\$9,772	\$655,962,393	\$5,127,077
136	March	2021	\$2,053,685	\$154,026	\$2,207,711	\$65,883	\$0	\$4,941	\$658,099,280	\$7,263,964
137	April	2021	\$5,265,000	\$394,875	\$5,659,875	\$55,000	\$0	\$4,125	\$663,700,030	\$12,864,714
138	May	2021	\$4,995,000	\$374,625	\$5,369,625	\$652,660,876	\$628,527,124	\$1,810,031	\$14,598,748	-\$636,236,569
139	June	2021	\$4,979,136	\$373,435	\$5,352,571	\$4,774,136	\$0	\$358,060	\$14,819,123	-\$636,016,194
140	July	2021	\$2,471,053	\$185,329	\$2,656,382	\$8,875,266	\$6,279,996	\$194,645	\$8,405,594	-\$642,429,723
141	August	2021	\$2,255,000	\$169,125	\$2,424,125	\$2,055,000	\$0	\$154,125	\$8,620,594	-\$642,214,723
142	September	2021	\$2,205,000	\$165,375	\$2,370,375	\$1,805,000	\$0	\$135,375	\$9,050,594	-\$641,784,723
143	October	2021	\$2,205,000	\$165,375	\$2,370,375	\$1,805,000	\$0	\$135,375	\$9,480,594	-\$641,354,723
144	November	2021	\$2,605,783	\$195,434	\$2,801,217	\$2,205,783	\$0	\$165,434	\$9,910,594	-\$640,924,723
145	December	2021	\$2,579,911	\$193,493	\$2,773,404	\$12,338,706	\$7,734,816	\$345,292	\$0	-\$650,835,317
146	January	2022	\$1,000,000	\$75,000	\$1,075,000	\$1,000,000	\$0	\$75,000	\$0	-\$650,835,317
147	February	2022	\$1,000,000	\$75,000	\$1,075,000	\$1,000,000	\$0	\$75,000	\$0	-\$650,835,317
148	March	2022	\$1,000,000	\$75,000	\$1,075,000	\$1,000,000	\$0	\$75,000	\$0	-\$650,835,317
149	April	2022	\$1,000,000	\$75,000	\$1,075,000	\$1,000,000	\$0	\$75,000	\$0	-\$650,835,317
150	May	2022	\$1,000,000	\$75,000	\$1,075,000	\$1,000,000	\$0	\$75,000	\$0	-\$650,835,317
151	June	2022	\$1,000,000	\$75,000	\$1,075,000	\$1,000,000	\$0	\$75,000	\$0	-\$650,835,317
152	July	2022	\$1,000,000	\$75,000	\$1,075,000	\$1,000,000	\$0	\$75,000	\$0	-\$650,835,317
153	August	2022	\$1,000,000	\$75,000	\$1,075,000	\$1,000,000	\$0	\$75,000	\$0	-\$650,835,317
154	September	2022	\$1,000,000	\$75,000	\$1,075,000	\$1,000,000	\$0	\$75,000	\$0	-\$650,835,317
155	October	2022	\$900,000	\$67,500	\$967,500	\$900,000	\$0	\$67,500	\$0	-\$650,835,317
156	November	2022	\$850,000	\$63,750	\$913,750	\$850,000	\$0	\$63,750	\$0	-\$650,835,317
157	December	2022	\$967,430	\$72,557	\$1,039,987	\$967,430	\$0	\$72,557	\$0	-\$650,835,317
158	13-Month Averages:									
										-\$650,835,317

3e) Project:

Red Bluff

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *					= (C4 - C5) *	= Prior Month C7	= C7 -
			16-Plnt Add Line 74		= C1 + C2			16-Plnt Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
159	December	2020	---	---	---	---	---	---	\$0	---
160	January	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	February	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	March	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	April	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	May	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	June	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	July	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167	August	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	September	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	October	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	November	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	December	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	January	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	February	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	March	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	April	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	May	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177	June	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	July	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	August	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	September	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181	October	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	November	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	December	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
184	13-Month Averages:									
										\$0

3f) Project: Whirlwind Substation Expansion

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= C1 * 16-Plnt Add Line 74	= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
185	December	2020	---	---	---	---	---	---	\$0	---
186	January	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
187	February	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	March	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189	April	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	May	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
191	June	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	July	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193	August	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194	September	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
195	October	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
196	November	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
197	December	2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	January	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
199	February	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	March	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
201	April	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	May	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203	June	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	July	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205	August	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	September	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207	October	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	November	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
209	December	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	13-Month Averages:									\$0

3g) Project: Colorado River Substation Expansion

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= C1 * 16-Plnt Add Line 74	= C1 + C2			= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
211	December	2020	---	---	---	---	---	---	\$5,327,832	---
212	January	2021	\$470,656	\$35,299	\$505,955	\$0	\$0	\$0	\$5,833,787	-\$505,955
213	February	2021	\$460,619	\$34,546	\$495,165	\$0	\$0	\$0	\$6,328,952	\$1,001,121
214	March	2021	\$798,388	\$59,879	\$858,267	\$0	\$0	\$0	\$7,187,220	\$1,859,388
215	April	2021	\$2,217,008	\$166,276	\$2,383,284	\$0	\$0	\$0	\$9,570,503	\$4,242,671
216	May	2021	\$2,034,000	\$152,550	\$2,186,550	\$0	\$0	\$0	\$11,757,053	\$6,429,221
217	June	2021	\$1,198,500	\$89,888	\$1,288,388	\$0	\$0	\$0	\$13,045,441	\$7,717,609
218	July	2021	\$485,000	\$36,375	\$521,375	\$0	\$0	\$0	\$13,566,816	\$8,238,984
219	August	2021	\$486,500	\$36,488	\$522,988	\$0	\$0	\$0	\$14,089,803	\$8,761,971
220	September	2021	\$463,200	\$34,740	\$497,940	\$0	\$0	\$0	\$14,587,743	\$9,259,911
221	October	2021	\$418,350	\$31,376	\$449,726	\$0	\$0	\$0	\$15,037,469	\$9,709,638
222	November	2021	\$433,000	\$32,475	\$465,475	\$0	\$0	\$0	\$15,502,944	\$10,175,113
223	December	2021	\$534,779	\$40,108	\$574,887	\$15,327,832	\$5,327,832	\$750,000	\$0	-\$5,327,832
224	January	2022	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	\$0	-\$5,327,832
225	February	2022	\$30,000	\$2,250	\$32,250	\$30,000	\$0	\$2,250	\$0	-\$5,327,832
226	March	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,327,832
227	April	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,327,832
228	May	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,327,832
229	June	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,327,832
230	July	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,327,832
231	August	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,327,832
232	September	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,327,832
233	October	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,327,832
234	November	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,327,832
235	December	2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,327,832
236	13-Month Averages:									-\$5,327,832

3h) Project:

Mesa

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 * 16-Plnt Add Line 74		= C1 + C2	Unloaded Total Plant Adds		= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
237	December	2020	---	---	---	---	---	---	\$130,044,184	---
238	January	2021	\$4,550,640	\$341,298	\$4,891,938	\$5,140,411	\$5,205,291	-\$4,866	\$129,800,577	-\$243,607
239	February	2021	\$5,391,276	\$404,346	\$5,795,622	-\$531,880	\$0	-\$39,891	\$136,167,970	\$6,123,785
240	March	2021	\$7,670,099	\$575,257	\$8,245,357	\$96,661	\$0	\$7,250	\$144,309,415	\$14,265,231
241	April	2021	\$6,330,146	\$474,761	\$6,804,907	\$268,075	\$0	\$20,106	\$150,826,142	\$20,781,958
242	May	2021	\$5,537,348	\$415,301	\$5,952,649	\$353,914	\$191,142	\$12,208	\$156,412,669	\$26,368,485
243	June	2021	\$6,568,650	\$492,649	\$7,061,299	\$1,025,852	\$0	\$76,939	\$162,371,177	\$32,326,993
244	July	2021	\$6,151,735	\$461,380	\$6,613,115	\$80,442	\$0	\$6,033	\$168,897,817	\$38,853,633
245	August	2021	\$5,592,462	\$419,435	\$6,011,897	\$142,180	\$0	\$10,664	\$174,756,870	\$44,712,686
246	September	2021	\$7,072,988	\$530,474	\$7,603,462	\$173,004,968	\$122,968,414	\$3,752,742	\$5,602,623	-\$124,441,561
247	October	2021	\$5,788,994	\$434,175	\$6,223,169	\$5,754,882	\$0	\$431,616	\$5,639,294	-\$124,404,891
248	November	2021	\$5,473,652	\$410,524	\$5,884,176	\$5,637,135	\$196,791	\$408,026	\$5,478,309	-\$124,565,875
249	December	2021	\$10,179,559	\$763,467	\$10,943,026	\$10,022,834	\$0	\$751,713	\$5,646,789	-\$124,397,396
250	January	2022	\$3,854,430	\$289,082	\$4,143,512	\$3,854,430	\$0	\$289,082	\$5,646,789	-\$124,397,396
251	February	2022	\$3,854,430	\$289,082	\$4,143,512	\$3,854,430	\$0	\$289,082	\$5,646,789	-\$124,397,396
252	March	2022	\$2,530,727	\$189,805	\$2,720,532	\$2,530,727	\$0	\$189,805	\$5,646,789	-\$124,397,396
253	April	2022	\$2,181,930	\$163,645	\$2,345,575	\$2,181,930	\$0	\$163,645	\$5,646,789	-\$124,397,396
254	May	2022	\$2,181,930	\$163,645	\$2,345,575	\$2,181,930	\$0	\$163,645	\$5,646,789	-\$124,397,396
255	June	2022	\$2,181,930	\$163,645	\$2,345,575	\$2,181,930	\$0	\$163,645	\$5,646,789	-\$124,397,396
256	July	2022	\$2,181,930	\$163,645	\$2,345,575	\$7,538,190	\$1,482,547	\$454,173	\$0	-\$130,044,184
257	August	2022	\$2,256,959	\$169,272	\$2,426,231	\$2,256,959	\$0	\$169,272	\$0	-\$130,044,184
258	September	2022	\$1,829,394	\$137,205	\$1,966,599	\$1,829,394	\$0	\$137,205	\$0	-\$130,044,184
259	October	2022	\$1,122,680	\$84,201	\$1,206,881	\$1,122,680	\$0	\$84,201	\$0	-\$130,044,184
260	November	2022	\$1,122,680	\$84,201	\$1,206,881	\$1,122,680	\$0	\$84,201	\$0	-\$130,044,184
261	December	2022	\$20,886,428	\$1,566,482	\$22,452,910	\$20,886,428	\$0	\$1,566,482	\$0	-\$130,044,184
262	13-Month Averages:									-\$127,003,606

3i) Project:

Alberhill

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 * 16-Plnt Add Line 74		= C1 + C2	Unloaded Total Plant Adds		= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
263	December	2020	---	---	---	---	---	---	\$23,818,399	---
264	January	2021	\$54,049	\$4,054	\$58,103	\$0	\$0	\$0	\$23,876,502	\$58,103
265	February	2021	\$79,135	\$5,935	\$85,070	\$0	\$0	\$0	\$23,961,572	\$143,173
266	March	2021	\$44,375	\$3,328	\$47,704	\$0	\$0	\$0	\$24,009,276	\$190,876
267	April	2021	\$87,333	\$6,550	\$93,883	\$0	\$0	\$0	\$24,103,159	\$284,759
268	May	2021	\$87,333	\$6,550	\$93,883	\$0	\$0	\$0	\$24,197,042	\$378,642
269	June	2021	\$87,333	\$6,550	\$93,883	\$0	\$0	\$0	\$24,290,925	\$472,525
270	July	2021	\$87,333	\$6,550	\$93,883	\$0	\$0	\$0	\$24,384,808	\$566,408
271	August	2021	\$113,533	\$8,515	\$122,048	\$0	\$0	\$0	\$24,506,856	\$688,456
272	September	2021	\$120,617	\$9,046	\$129,663	\$0	\$0	\$0	\$24,636,519	\$818,119
273	October	2021	\$113,533	\$8,515	\$122,048	\$0	\$0	\$0	\$24,758,567	\$940,167
274	November	2021	\$87,333	\$6,550	\$93,883	\$0	\$0	\$0	\$24,852,450	\$1,034,050
275	December	2021	\$86,093	\$6,457	\$92,550	\$0	\$0	\$0	\$24,944,999	\$1,126,600
276	January	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,020,106	\$1,201,706
277	February	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,095,212	\$1,276,813
278	March	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,170,319	\$1,351,919
279	April	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,245,425	\$1,427,026
280	May	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,320,532	\$1,502,132
281	June	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,395,638	\$1,577,239
282	July	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,470,745	\$1,652,345
283	August	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,545,851	\$1,727,452
284	September	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,620,958	\$1,802,558
285	October	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,696,064	\$1,877,665
286	November	2022	\$69,866	\$5,240	\$75,106	\$0	\$0	\$0	\$25,771,171	\$1,952,771
287	December	2022	\$69,869	\$5,240	\$75,109	\$0	\$0	\$0	\$25,846,279	\$2,027,880
288	13-Month Averages:									\$1,577,239

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

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *					= (C4 - C5) *	= Prior Month C7	= C7 -
			16-Plnt Add Line 74		= C1 + C2			16-Plnt Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	2020	---	---	---	---	---	---	\$134,608,216	---
290	January	2021	\$2,219,779	\$166,483	\$2,386,262	\$0	\$0	\$0	\$136,994,479	\$2,386,262
291	February	2021	\$2,888,591	\$216,644	\$3,105,235	\$0	\$0	\$0	\$140,099,714	\$5,491,498
292	March	2021	\$2,140,707	\$160,553	\$2,301,260	\$0	\$0	\$0	\$142,400,974	\$7,792,758
293	April	2021	\$5,988,000	\$449,100	\$6,437,100	\$25,083,634	\$22,566,342	\$188,797	\$123,565,643	-\$11,042,573
294	May	2021	\$3,826,000	\$286,950	\$4,112,950	\$903,000	\$0	\$67,725	\$126,707,868	-\$7,900,348
295	June	2021	\$2,724,000	\$204,300	\$2,928,300	\$768,000	\$0	\$57,600	\$128,810,568	-\$5,797,648
296	July	2021	\$2,657,000	\$199,275	\$2,856,275	\$535,000	\$0	\$40,125	\$131,091,718	-\$3,516,498
297	August	2021	\$2,361,000	\$177,075	\$2,538,075	\$293,000	\$0	\$21,975	\$133,314,818	-\$1,293,398
298	September	2021	\$1,948,000	\$146,100	\$2,094,100	\$293,000	\$0	\$21,975	\$135,093,943	\$485,727
299	October	2021	\$2,383,000	\$178,725	\$2,561,725	\$591,000	\$0	\$44,325	\$137,020,343	\$2,412,127
300	November	2021	\$2,310,000	\$173,250	\$2,483,250	\$30,818,313	\$25,939,023	\$365,947	\$108,319,334	-\$26,288,883
301	December	2021	\$5,557,923	\$416,844	\$5,974,767	\$2,471,695	\$804,277	\$125,056	\$111,697,350	-\$22,910,866
302	January	2022	\$1,788,000	\$134,100	\$1,922,100	\$28,318,379	\$21,197,379	\$534,075	\$84,766,995	-\$49,841,221
303	February	2022	\$2,740,000	\$205,500	\$2,945,500	\$1,783,000	\$0	\$133,725	\$85,795,770	-\$48,812,446
304	March	2022	\$2,842,000	\$213,150	\$3,055,150	\$1,412,000	\$0	\$105,900	\$87,333,020	-\$47,275,196
305	April	2022	\$4,179,000	\$313,425	\$4,492,425	\$1,878,000	\$0	\$140,850	\$89,806,595	-\$44,801,621
306	May	2022	\$4,108,000	\$308,100	\$4,416,100	\$30,194,278	\$22,955,278	\$542,925	\$63,485,493	-\$71,122,723
307	June	2022	\$6,275,000	\$470,625	\$6,745,625	\$33,785,455	\$20,878,455	\$968,025	\$35,477,638	-\$99,130,579
308	July	2022	\$3,304,000	\$247,800	\$3,551,800	\$37,720,463	\$20,267,463	\$1,308,975	\$0	-\$134,608,216
309	August	2022	\$2,002,000	\$150,150	\$2,152,150	\$2,002,000	\$0	\$150,150	\$0	-\$134,608,216
310	September	2022	\$1,410,000	\$105,750	\$1,515,750	\$1,410,000	\$0	\$105,750	\$0	-\$134,608,216
311	October	2022	\$959,000	\$71,925	\$1,030,925	\$959,000	\$0	\$71,925	\$0	-\$134,608,216
312	November	2022	\$874,000	\$65,550	\$939,550	\$874,000	\$0	\$65,550	\$0	-\$134,608,216
313	December	2022	\$2,272,000	\$170,400	\$2,442,400	\$2,272,000	\$0	\$170,400	\$0	-\$134,608,216
314	<b>13-Month Averages:</b>									<b>-\$91,657,227</b>

3k) Project: **Riverside**

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 *					= (C4 - C5) *	= Prior Month C7	= C7 -
			16-Plnt Add Line 74		= C1 + C2			16-Plnt Add Line 74	+ C3 - C4 - C6	Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
315	December	2020	---	---	---	---	---	---	\$23,607,954	---
316	January	2021	\$410,656	\$30,799	\$441,455	\$0	\$0	\$0	\$24,049,409	\$441,455
317	February	2021	\$300,527	\$22,540	\$323,067	\$0	\$0	\$0	\$24,372,476	\$764,522
318	March	2021	\$221,178	\$16,588	\$237,766	\$0	\$0	\$0	\$24,610,242	\$1,002,288
319	April	2021	\$374,486	\$28,086	\$402,572	\$0	\$0	\$0	\$25,012,815	\$1,404,860
320	May	2021	\$621,095	\$46,582	\$667,677	\$0	\$0	\$0	\$25,680,492	\$2,072,537
321	June	2021	\$363,396	\$27,255	\$390,651	\$0	\$0	\$0	\$26,071,142	\$2,463,188
322	July	2021	\$657,239	\$49,293	\$706,532	\$0	\$0	\$0	\$26,777,675	\$3,169,720
323	August	2021	\$493,772	\$37,033	\$530,805	\$0	\$0	\$0	\$27,308,480	\$3,700,526
324	September	2021	\$518,862	\$38,915	\$557,776	\$0	\$0	\$0	\$27,866,256	\$4,258,302
325	October	2021	\$286,990	\$21,524	\$308,514	\$0	\$0	\$0	\$28,174,770	\$4,566,816
326	November	2021	\$1,355,590	\$101,669	\$1,457,259	\$0	\$0	\$0	\$29,632,029	\$6,024,075
327	December	2021	\$1,498,646	\$112,398	\$1,611,044	\$0	\$0	\$0	\$31,243,073	\$7,635,119
328	January	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$37,778,197	\$14,170,243
329	February	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$44,313,320	\$20,705,366
330	March	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$50,848,444	\$27,240,490
331	April	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$57,383,567	\$33,775,613
332	May	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$63,918,691	\$40,310,736
333	June	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$70,453,814	\$46,845,860
334	July	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$76,988,937	\$53,380,983
335	August	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$83,524,061	\$59,916,107
336	September	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$90,059,184	\$66,451,230
337	October	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$96,594,308	\$72,986,354
338	November	2022	\$6,079,185	\$455,939	\$6,535,123	\$0	\$0	\$0	\$103,129,431	\$79,521,477
339	December	2022	\$8,198,837	\$614,913	\$8,813,750	\$47,774,168	\$0	\$3,583,063	\$60,585,950	\$36,977,996
340	<b>13-Month Averages:</b>									<b>\$43,070,583</b>

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

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= C1 * 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
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
341	December	2020	---	---	---	---	---	---	\$0	---
342	January	2021		\$0	\$0			\$0	\$0	\$0
343	February	2021		\$0	\$0			\$0	\$0	\$0
344	March	2021		\$0	\$0			\$0	\$0	\$0
345	April	2021		\$0	\$0			\$0	\$0	\$0
346	May	2021		\$0	\$0			\$0	\$0	\$0
347	June	2021		\$0	\$0			\$0	\$0	\$0
348	July	2021		\$0	\$0			\$0	\$0	\$0
349	August	2021		\$0	\$0			\$0	\$0	\$0
350	September	2021		\$0	\$0			\$0	\$0	\$0
351	October	2021		\$0	\$0			\$0	\$0	\$0
352	November	2021		\$0	\$0			\$0	\$0	\$0
353	December	2021		\$0	\$0			\$0	\$0	\$0
354	January	2022		\$0	\$0			\$0	\$0	\$0
355	February	2022		\$0	\$0			\$0	\$0	\$0
356	March	2022		\$0	\$0			\$0	\$0	\$0
357	April	2022		\$0	\$0			\$0	\$0	\$0
358	May	2022		\$0	\$0			\$0	\$0	\$0
359	June	2022		\$0	\$0			\$0	\$0	\$0
360	July	2022		\$0	\$0			\$0	\$0	\$0
361	August	2022		\$0	\$0			\$0	\$0	\$0
362	September	2022		\$0	\$0			\$0	\$0	\$0
363	October	2022		\$0	\$0			\$0	\$0	\$0
364	November	2022		\$0	\$0			\$0	\$0	\$0
365	December	2022		\$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	\$30,786,584	\$30,786,584	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	Sub	\$9,942,155	\$9,942,155	SCE records
2b					
2c					
2d					
2e					
2f					
2g					
2h					
...					
3	Total:		\$9,942,155	\$9,942,155	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:	6.982%	6.982%	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		\$20,844,429	\$20,844,429	Note 1

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
8	Transmission PHFU:	\$9,942,155	\$9,942,155	L 3 + L 6
9	Average of BOY and EOY Transmission PHFU:	\$9,942,155		Sum of Line 8 / 2

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

			<u>Source</u>
10	Gain or Loss on Transmission Plant Held for Future Use --- Land	\$0	SCE Records

**Instructions:**

- 1) For any Electric Plant Held for Future Use intended to be placed under the Operational Control of the ISO, list on lines 2a, 2b, etc. Provide description in Column 1. Note type of plant (land or other) in Column 2. Under "Source" (Column 5), state the line number on FERC Form 1 page 214 from which the amount is derived. BOY amount will be EOY value from previous year FERC Form 1, EOY amount will be in current year FF1.
- 2) For any Electric Plant Held for Future Use classified as General note amount on Line 4.
- 3) Add additional lines 2 i, j, k, etc. as necessary to include additional projects intended to be placed under the Operational Control of the ISO.
- 4) Gains and Losses on Transmission Plant Held for Future Use - Land is treated in accordance with Commission policy. Any gain or loss on non-land portions of Transmission Plant Held for Future Use is not included.

**Notes:**

- 1) Amount of Line 1 not intended to be placed under the Operational Control of the ISO.

**Determination of amount of Abandoned Plant and Abandoned Plant Amortization Expense**

Input data is shaded yellow

Initially Abandoned Plant Amortization Expense and Abandoned Plant are both zero.

Upon Commission approval of recovery of abandoned plant costs for a specific project or projects, SCE will complete this worksheet in accordance with that Order.

Orders Providing for Abandoned Plant Cost Recovery:	Project	Commission Order
	...	...

Abandoned Plant for each project represents the amount of costs that the Order approves for inclusion in Rate Base.

Abandoned Plant Amortization Expense for each project represents the annual amortization of abandoned costs that the Order approves as an annual expense.

Line		Amount for Prior Year	Note:
1	Abandoned Plant Amortization Expense:	\$0	Sum of projects below for PY.
2	Abandoned Plant (BOY):	\$0	Sum of projects below for PY.
3	Abandoned Plant (EOY):	\$0	Sum of projects below for PY.
4	Abandoned Plant (BOY/EOY Average):	\$0	Average of Lines 2 and 3.
5	HV Abandoned Plant (BOY):	\$0	Sum of projects below for PY.

6 First Project: **Fill in Name**

2nd Project: **Fill in Name**

Year	EOY 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
	Plant	Plant	Expense	Plant	Plant	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	2019	FF1 227.12b	\$361,868,594	Beginning of year ("BOY") amount
2	January	2020	SCE Records	\$365,574,612	
3	February	2020	SCE Records	\$366,515,548	
4	March	2020	SCE Records	\$361,009,194	
5	April	2020	SCE Records	\$365,450,039	
6	May	2020	SCE Records	\$372,091,895	
7	June	2020	SCE Records	\$380,998,858	
8	July	2020	SCE Records	\$381,157,653	
9	August	2020	SCE Records	\$381,441,537	
10	September	2020	SCE Records	\$385,241,042	
11	October	2020	SCE Records	\$383,962,656	
12	November	2020	SCE Records	\$397,326,696	
13	December	2020	FF1 227.12c	\$402,935,061	End of Year ("EOY") amount
14	13-Month Average Value Account 154:			\$377,351,799	(Sum Line 1 to Line 13) / 13
15	Transmission Wages and Salaries AF:			6.9823%	
16	<b>Materials and Supplies</b>		EOY Value:	\$28,133,976	Line 13 * Line 15
17			13-Month Average Value:	\$26,347,686	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	2019	Note 1, c	\$213,194,393	See Note 1, c
19	January	2020	SCE Records	\$246,061,107	
20	February	2020	SCE Records	\$202,116,162	
21	March	2020	SCE Records	\$157,932,031	
22	April	2020	SCE Records	\$199,928,279	
23	May	2020	SCE Records	\$125,105,158	
24	June	2020	SCE Records	\$48,988,512	
25	July	2020	SCE Records	\$416,380,573	
26	August	2020	SCE Records	\$384,389,158	
27	September	2020	SCE Records	\$337,805,347	
28	October	2020	SCE Records	\$307,482,426	
29	November	2020	SCE Records	\$300,680,529	
30	December	2020	Note 1, f	\$280,079,123	See Note 1, f
<b>a) 13-Month Average Calculation</b>					
31	13-Month Average Value:			\$247,703,292	(Sum Line 18 to Line 30) / 13
32	Transmission Wages and Salaries AF:			6.9823%	
33	Prepayments:			\$17,295,289	Line 31 * Line 32
<b>b) EOY calculation</b>					
34	EOY Value:			\$280,079,123	Line 30
35	Transmission Wages and Salaries AF:			6.9823%	27-Allocators, Line 9
36	Prepayments:			\$19,555,854	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:	\$213,194,393	FF1 111.57d
b	Prior Period Adjustment:	\$0	Note 1
c	BOY Prepayments Amount:	\$213,194,393	a - b
End of Year Amount		Prepayments Balances	Source
d	FERC Form 1 Acct. 165 Recorded Amount:	\$280,079,123	FF1 111.57c
e	Prior Period Adjustment:	\$0	Note 1
f	EOY Prepayments Amount:	\$280,079,123	d - e

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

Worksheet: WP Schedule 14 Incentive Plant

Input data is shaded yellow

A) Summary of Incentive Project plant balances receiving ROE incentives ("Transmission Incentive Plant") and/or CWIP ("CWIP Plant") and calculation of balances needed to determine the following:

- 1) Rate Base in Prior Year
- 2) Prior Year Incentive Rate Base - End of Year
- 3) Prior Year Incentive Rate Base - 13-Month Average

Transmission Incentive Project plant balances and CWIP Plant may affect the following:

- a) CWIP Plant during the Prior Year is included in Rate Base (used in Prior Year TRR and True Up TRR).
- b) Forecast Period Incremental CWIP contributes to Incremental Forecast Period TRR
- c) CWIP Plant receiving an ROE adder contributes to Prior Year Incentive Rate Base - EOY, or Prior Year Incentive Rate Base - 13 Month Average as appropriate.
- d) "TIP Net Plant In Service" at EOY Prior Year is used to calculate the PY Incentive Rate Base (on EOY basis).
- e) "TIP Net Plant In Service" in PY is used to calculate the Prior Year Incentive Rate Base (on 13-month average basis).

1) Summary of CWIP Plant in Prior Year and Forecast Period

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		Prior Year End-of-Year CWIP Plant Amount	Prior Year 13-Month Average CWIP Plant Amount	Forecast Period Incremental CWIP 13-Month Avg. Amount	
1	1) Tehachapi	\$160,227	\$158,248	\$7,624,571	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	\$5,772,573	\$5,634,482	\$2,437,769	10-CWIP Lines 13, 14, and 132
4	4) West of Devers	\$650,835,317	\$561,949,690	-\$650,835,317	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.	\$5,327,832	\$1,882,516	-\$5,327,832	10-CWIP Lines 27, 28, and 236
8	8) Mesa	\$130,044,184	\$82,731,750	-\$127,003,606	10-CWIP Lines 27, 28, and 262
9	9) Alberhill	\$23,818,399	\$22,821,065	\$1,577,239	10-CWIP Lines 27, 28, and 288
10	10) ELM Series Caps	\$134,608,216	\$111,791,647	-\$91,657,227	10-CWIP Lines 27, 28, and 314
11	11) Riverside	\$23,607,954	\$5,363,187	\$43,070,583	10-CWIP Lines 27, 28, and 340
12	...	---	---	---	10-CWIP Lines 27, 28, and 366
13	Totals:	\$974,174,702	\$792,332,585	-\$820,113,819	

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	\$136,014,896	\$0	\$136,014,896	Line 38, C4
15	2) Tehachapi	\$2,517,273,960	\$160,227	\$2,517,113,733	Line 1, C1, and Line 38, C2
16	3) Devers-Colorado River	\$629,713,992	\$0	\$629,713,992	Line 2, C1, and Line 38, C3
17	...	---	---	---	---
18					
19	Total PY Incentive Net Plant:	\$3,283,002,847			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	\$138,378,365	\$0	\$138,378,365	Line 39, C4
21	2) Tehachapi	\$2,555,469,461	\$158,248	\$2,555,311,213	Line 1, C2, and Line 39, C2
22	3) Devers-Colorado R	\$639,557,238	\$0	\$639,557,238	Line 2, C2, and Line 39, C3
23	...	---	---	---	---
24					
25	Total PY Incentive Net Plant:	\$3,333,405,064			13 Month Average

4) Prior Year TIP Net Plant In Service

	Prior Year Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Notes
			Total TIP Net Plant In Service	L 54 to L 66, C3 Tehachapi	L 80 to L 92, C3 Devers to Colorado River	L 67 to L 79, C3 Rancho Vista		
26	December	2019	\$3,382,278,971	\$2,592,436,384	\$649,167,356	\$140,675,232	---	←December of year previous to Prior Year
27	January	2020	\$3,374,887,604	\$2,586,729,783	\$647,798,797	\$140,359,024	---	
28	February	2020	\$3,366,859,022	\$2,580,740,195	\$646,154,724	\$139,964,103	---	
29	March	2020	\$3,358,720,398	\$2,574,640,565	\$644,510,650	\$139,569,182	---	
30	April	2020	\$3,350,381,574	\$2,568,340,735	\$642,866,577	\$139,174,262	---	
31	May	2020	\$3,342,037,142	\$2,562,035,297	\$641,222,504	\$138,779,341	---	
32	June	2020	\$3,333,655,787	\$2,555,692,935	\$639,578,431	\$138,384,420	---	
33	July	2020	\$3,325,456,063	\$2,549,532,206	\$637,934,358	\$137,989,499	---	
34	August	2020	\$3,317,081,162	\$2,543,196,298	\$636,290,285	\$137,594,579	---	
35	September	2020	\$3,307,165,152	\$2,535,319,283	\$634,646,212	\$137,199,658	---	
36	October	2020	\$3,299,625,210	\$2,529,818,335	\$633,002,138	\$136,804,737	---	
37	November	2020	\$3,291,217,906	\$2,523,450,025	\$631,358,065	\$136,409,816	---	
38	December	2020	\$3,282,842,620	\$2,517,113,733	\$629,713,992	\$136,014,896	---	
39	13 Month Averages:		\$3,333,246,816	\$2,555,311,213	\$639,557,238	\$138,378,365		

5) Total Transmission Activity for Incentive Projects

	Prior Year Month	Year	Col 1	Col 2	Col 3	Source
			Total Transmission Activity for Incentive Projects	Account 360-362 Activity	= C1 - C2 Account 350-359 Activity for Incentive Projects	
40	December	2019	\$0	\$0	\$0	C1: Sum of below projects for each month
41	January	2020	\$1,870,688	\$0	\$1,870,688	
42	February	2020	\$7,918,950	\$0	\$7,918,950	
43	March	2020	\$1,411,781	\$0	\$1,411,781	
44	April	2020	\$4,205,932	\$0	\$4,205,932	
45	May	2020	\$1,377,483	\$0	\$1,377,483	
46	June	2020	\$14,855,696	\$0	\$14,855,696	
47	July	2020	\$451,975	\$0	\$451,975	
48	August	2020	\$305,565	\$0	\$305,565	
49	September	2020	-\$1,949,677	\$0	-\$1,949,677	
50	October	2020	\$2,008,919	\$0	\$2,008,919	
51	November	2020	\$8,442,537	\$0	\$8,442,537	
52	December	2020	-\$5,128,367	\$0	-\$5,128,367	
53	Total		\$35,771,482	\$0	\$35,771,482	

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

a) Tehachapi

	Prior Year Month	Year	Col 1	Col 2	Col 3	Col 4
			Plant In-Service	Accumulated Depreciation	= C1 - C2 Net Plant In Service	= C1 - Previous Month C1 Transmission Activity
54	December	2019	\$3,061,615,452	\$469,179,068	\$2,592,436,384	\$0
55	January	2020	\$3,061,686,236	\$474,956,453	\$2,586,729,783	\$70,785
56	February	2020	\$3,062,091,071	\$481,350,876	\$2,580,740,195	\$404,835
57	March	2020	\$3,062,386,760	\$487,746,194	\$2,574,640,565	\$295,689
58	April	2020	\$3,062,483,029	\$494,142,294	\$2,568,340,735	\$96,270
59	May	2020	\$3,062,573,856	\$500,538,559	\$2,562,035,297	\$90,827
60	June	2020	\$3,062,627,940	\$506,935,005	\$2,555,692,935	\$54,084
61	July	2020	\$3,062,863,759	\$513,331,553	\$2,549,532,206	\$235,819
62	August	2020	\$3,062,924,895	\$519,728,597	\$2,543,196,298	\$61,137
63	September	2020	\$3,061,445,127	\$526,125,844	\$2,535,319,283	-\$1,479,769
64	October	2020	\$3,062,337,964	\$532,519,629	\$2,529,818,335	\$892,838
65	November	2020	\$3,062,360,909	\$538,910,884	\$2,523,450,025	\$22,945
66	December	2020	\$3,062,416,115	\$545,302,382	\$2,517,113,733	\$55,206

**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	2019	\$191,500,874	\$50,825,642	\$140,675,232	\$0
68	January	2020	\$191,500,874	\$51,141,850	\$140,359,024	\$0
69	February	2020	\$191,500,874	\$51,536,770	\$139,964,103	\$0
70	March	2020	\$191,500,874	\$51,931,691	\$139,569,182	\$0
71	April	2020	\$191,500,874	\$52,326,612	\$139,174,262	\$0
72	May	2020	\$191,500,874	\$52,721,533	\$138,779,341	\$0
73	June	2020	\$191,500,874	\$53,116,453	\$138,384,420	\$0
74	July	2020	\$191,500,874	\$53,511,374	\$137,989,499	\$0
75	August	2020	\$191,500,874	\$53,906,295	\$137,594,579	\$0
76	September	2020	\$191,500,874	\$54,301,216	\$137,199,658	\$0
77	October	2020	\$191,500,874	\$54,696,136	\$136,804,737	\$0
78	November	2020	\$191,500,874	\$55,091,057	\$136,409,816	\$0
79	December	2020	\$191,500,874	\$55,485,978	\$136,014,896	\$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	2019	\$774,699,350	\$125,531,994	\$649,167,356	\$0
81	January	2020	\$774,699,350	\$126,900,553	\$647,798,797	\$0
82	February	2020	\$774,699,350	\$128,544,626	\$646,154,724	\$0
83	March	2020	\$774,699,350	\$130,188,700	\$644,510,650	\$0
84	April	2020	\$774,699,350	\$131,832,773	\$642,866,577	\$0
85	May	2020	\$774,699,350	\$133,476,846	\$641,222,504	\$0
86	June	2020	\$774,699,350	\$135,120,919	\$639,578,431	\$0
87	July	2020	\$774,699,350	\$136,764,992	\$637,934,358	\$0
88	August	2020	\$774,699,350	\$138,409,065	\$636,290,285	\$0
89	September	2020	\$774,699,350	\$140,053,138	\$634,646,212	\$0
90	October	2020	\$774,699,350	\$141,697,212	\$633,002,138	\$0
91	November	2020	\$774,699,350	\$143,341,285	\$631,358,065	\$0
92	December	2020	\$774,699,350	\$144,985,358	\$629,713,992	\$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	2019	\$0	\$0	\$0	\$0
94	January	2020	\$0	\$0	\$0	\$0
95	February	2020	\$0	\$0	\$0	\$0
96	March	2020	\$0	\$0	\$0	\$0
97	April	2020	\$0	\$0	\$0	\$0
98	May	2020	\$0	\$0	\$0	\$0
99	June	2020	\$0	\$0	\$0	\$0
100	July	2020	\$0	\$0	\$0	\$0
101	August	2020	\$0	\$0	\$0	\$0
102	September	2020	\$0	\$0	\$0	\$0
103	October	2020	\$0	\$0	\$0	\$0
104	November	2020	\$0	\$0	\$0	\$0
105	December	2020	\$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	2019	\$3,156,346	\$103,900	\$3,052,446	\$0
107	January	2020	\$3,156,346	\$108,807	\$3,047,540	\$0
108	February	2020	\$8,597,420	\$115,304	\$8,482,117	\$5,441,074
109	March	2020	\$9,035,781	\$133,000	\$8,902,782	\$438,361
110	April	2020	\$9,051,813	\$151,599	\$8,900,214	\$16,031
111	May	2020	\$9,110,638	\$170,230	\$8,940,408	\$58,825
112	June	2020	\$9,143,953	\$188,983	\$8,954,970	\$33,314
113	July	2020	\$9,161,734	\$207,804	\$8,953,929	\$17,781
114	August	2020	\$9,187,384	\$226,662	\$8,960,722	\$25,650
115	September	2020	\$9,205,696	\$245,573	\$8,960,123	\$18,312
116	October	2020	\$9,250,611	\$264,521	\$8,986,089	\$44,915
117	November	2020	\$17,404,943	\$283,562	\$17,121,381	\$8,154,333
118	December	2020	\$9,270,644	\$319,387	\$8,951,257	-\$8,134,300

**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	2019	\$235,653,781	\$37,515,266	\$198,138,515	\$0
120	January	2020	\$235,653,781	\$37,965,621	\$197,688,160	\$0
121	February	2020	\$235,653,781	\$38,462,371	\$197,191,410	\$0
122	March	2020	\$235,653,781	\$38,959,122	\$196,694,659	\$0
123	April	2020	\$235,653,781	\$39,455,873	\$196,197,908	\$0
124	May	2020	\$235,653,781	\$39,952,624	\$195,701,157	\$0
125	June	2020	\$235,653,781	\$40,449,374	\$195,204,407	\$0
126	July	2020	\$235,653,781	\$40,946,125	\$194,707,656	\$0
127	August	2020	\$235,653,781	\$41,442,876	\$194,210,905	\$0
128	September	2020	\$235,653,781	\$41,939,626	\$193,714,155	\$0
129	October	2020	\$235,653,781	\$42,436,377	\$193,217,404	\$0
130	November	2020	\$235,653,781	\$42,933,128	\$192,720,653	\$0
131	December	2020	\$235,653,781	\$43,429,878	\$192,223,903	\$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	2019	\$87,605,815	\$9,268,940	\$78,336,875	\$0
133	January	2020	\$87,603,873	\$9,406,117	\$78,197,755	-\$1,942
134	February	2020	\$87,603,873	\$9,586,536	\$78,017,337	\$0
135	March	2020	\$87,603,873	\$9,767,007	\$77,836,866	\$0
136	April	2020	\$87,603,873	\$9,947,478	\$77,656,394	\$0
137	May	2020	\$87,603,873	\$10,127,949	\$77,475,923	\$0
138	June	2020	\$87,604,170	\$10,308,420	\$77,295,749	\$297
139	July	2020	\$87,604,170	\$10,488,892	\$77,115,278	\$0
140	August	2020	\$87,604,170	\$10,669,364	\$76,934,806	\$0
141	September	2020	\$87,604,170	\$10,849,836	\$76,754,334	\$0
142	October	2020	\$87,604,170	\$11,030,307	\$76,573,862	\$0
143	November	2020	\$87,604,170	\$11,210,779	\$76,393,391	\$0
144	December	2020	\$87,604,170	\$11,391,251	\$76,212,919	\$0

h) Colorado River Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous 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>	
145	December	2019	\$71,454,672	\$11,351,117	\$60,103,555	\$0
146	January	2020	\$71,454,672	\$11,471,776	\$59,982,896	\$0
147	February	2020	\$71,454,672	\$11,619,844	\$59,834,828	\$0
148	March	2020	\$71,454,672	\$11,767,912	\$59,686,760	\$0
149	April	2020	\$71,454,672	\$11,915,980	\$59,538,692	\$0
150	May	2020	\$71,454,672	\$12,064,048	\$59,390,624	\$0
151	June	2020	\$71,454,672	\$12,212,117	\$59,242,555	\$0
152	July	2020	\$71,454,672	\$12,360,185	\$59,094,487	\$0
153	August	2020	\$71,454,672	\$12,508,253	\$58,946,419	\$0
154	September	2020	\$71,454,672	\$12,656,321	\$58,798,351	\$0
155	October	2020	\$71,454,672	\$12,804,389	\$58,650,283	\$0
156	November	2020	\$71,454,672	\$12,952,457	\$58,502,215	\$0
157	December	2020	\$71,454,672	\$13,100,526	\$58,354,146	\$0

i) Mesa

		<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>	
158	December	2019	\$153,777,247	\$297,984	\$153,479,263	\$0
159	January	2020	\$155,579,092	\$613,557	\$154,965,535	\$1,801,845
160	February	2020	\$157,652,133	\$936,414	\$156,715,719	\$2,073,041
161	March	2020	\$158,329,864	\$1,263,773	\$157,066,091	\$677,731
162	April	2020	\$162,423,496	\$1,592,555	\$160,830,940	\$4,093,631
163	May	2020	\$163,651,327	\$1,929,783	\$161,721,544	\$1,227,831
164	June	2020	\$178,419,327	\$2,269,565	\$176,149,762	\$14,768,000
165	July	2020	\$178,617,702	\$2,647,170	\$175,970,532	\$198,375
166	August	2020	\$178,836,480	\$3,025,719	\$175,810,761	\$218,778
167	September	2020	\$178,348,260	\$3,404,787	\$174,943,473	-\$488,221
168	October	2020	\$179,419,427	\$3,782,824	\$175,636,602	\$1,071,167
169	November	2020	\$179,684,687	\$4,163,301	\$175,521,385	\$265,260
170	December	2020	\$182,635,413	\$4,544,458	\$178,090,955	\$2,950,726

j) Alberhill

		<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>	
171	December	2019	\$0	\$0	\$0	\$0
172	January	2020	\$0	\$0	\$0	\$0
173	February	2020	\$0	\$0	\$0	\$0
174	March	2020	\$0	\$0	\$0	\$0
175	April	2020	\$0	\$0	\$0	\$0
176	May	2020	\$0	\$0	\$0	\$0
177	June	2020	\$0	\$0	\$0	\$0
178	July	2020	\$0	\$0	\$0	\$0
179	August	2020	\$0	\$0	\$0	\$0
180	September	2020	\$0	\$0	\$0	\$0
181	October	2020	\$0	\$0	\$0	\$0
182	November	2020	\$0	\$0	\$0	\$0
183	December	2020	\$0	\$0	\$0	\$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	2019	\$0	\$0	\$0
185	January	2020	\$0	\$0	\$0
186	February	2020	\$0	\$0	\$0
187	March	2020	\$0	\$0	\$0
188	April	2020	\$0	\$0	\$0
189	May	2020	\$0	\$0	\$0
190	June	2020	\$0	\$0	\$0
191	July	2020	\$0	\$0	\$0
192	August	2020	\$0	\$0	\$0
193	September	2020	\$0	\$0	\$0
194	October	2020	\$0	\$0	\$0
195	November	2020	\$0	\$0	\$0
196	December	2020	\$0	\$0	\$0

**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	2019	\$0	\$0	\$0
198	January	2020	\$0	\$0	\$0
199	February	2020	\$0	\$0	\$0
200	March	2020	\$0	\$0	\$0
201	April	2020	\$0	\$0	\$0
202	May	2020	\$0	\$0	\$0
203	June	2020	\$0	\$0	\$0
204	July	2020	\$0	\$0	\$0
205	August	2020	\$0	\$0	\$0
206	September	2020	\$0	\$0	\$0
207	October	2020	\$0	\$0	\$0
208	November	2020	\$0	\$0	\$0
209	December	2020	\$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	2019		\$0	\$0
211	January	2020		\$0	\$0
212	February	2020		\$0	\$0
213	March	2020		\$0	\$0
214	April	2020		\$0	\$0
215	May	2020		\$0	\$0
216	June	2020		\$0	\$0
217	July	2020		\$0	\$0
218	August	2020		\$0	\$0
219	September	2020		\$0	\$0
220	October	2020		\$0	\$0
221	November	2020		\$0	\$0
222	December	2020		\$0	\$0

6) Summary of Incentive Projects and incentives granted

<b>A) Rancho Vista Incentives Received:</b>				<b>Cite:</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>Cite:</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>Cite:</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>Cite:</b>
220	CWIP:	No	121 FERC ¶ 61,168 at P 57; modified by ER10-160 Settlement, see P2 and P3	
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>Cite:</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>Cite:</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>Cite:</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>Cite:</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>Cite:</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>Cite:</b>
240	CWIP:	Yes	161 FERC ¶ 61,107 at P35	
241	ROE adder:	0.00%	---	
242	100% Abandoned Plant:	No	---	
<b>K) Alberhill</b>				<b>Cite:</b>
243	CWIP:	Yes	161 FERC ¶ 61,107 at P35	
244	ROE adder:	0.00%	---	
245	100% Abandoned Plant:	Yes	161 FERC ¶ 61,107 at P 21	
<b>L) ELM Series Caps</b>				<b>Cite:</b>
246	CWIP:	Yes	161 FERC ¶ 61,107 at P35	
247	ROE adder:	0.00%	---	
248	100% Abandoned Plant:	Yes	161 FERC ¶ 61,107 at P 21	
<b>M) Riverside</b>				<b>Cite:</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>Cite:</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:

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

<u>Line</u>	where:	<u>Value</u>	<u>Source</u>
1	CSCP = Common Stock Capital Percentage	47.5000%	1-BaseTRR, L 47
2	CTR = Composite Tax Rate	27.9836%	1-BaseTRR, L 59
3	IREF =	\$6,596	Above formula

**2) Determination of multiplicative factors for use in calculating Incentive Adders:**

Multiplicative factors are used to calculate the Incentive Adders on an Transmission Incentive Project specific basis. Multiplicative factor for each project is the ratio of its ROE adder to 1%.

<u>Line</u>		<u>ROE Adder</u>	<u>Multiplicative Factor</u>	<u>Source</u>
4	1) Rancho Vista	0.75%	0.75	14-IncentivePlant, L 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.

<u>Line</u>		<u>Prior Year Incentive Rate Base</u>	<u>Multiplicative Factor</u>	<u>Prior Year Incentive Adder</u>	<u>Source</u>
9	1) Rancho Vista	\$136,014,896	0.75	\$672,837	14-IncentivePlant, L 14, Col. 1
10	2) Tehachapi	\$2,517,273,960	1.25	\$20,754,042	14-IncentivePlant, L 15, Col. 1
11	3) Devers to Col. River	\$629,713,992	1.00	\$4,153,417	14-IncentivePlant, L 16, Col. 1
12					
13	...				
14			Prior Year Incentive Adder =	\$25,580,297	Sum of above PY Incentive Adders for each individual project

**4) Calculation of True-Up Incentive Adder**

- 1) Determine True Up Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of True Up Incentive Net Plant.
- 2) Sum project-specific Incentive Adders to yield the total True Up Incentive Adder.

<u>Line</u>		<u>True-Up Incentive Net Plant</u>	<u>Multiplicative Factor</u>	<u>True-Up Incentive Adder</u>	<u>Source</u>
15	1) Rancho Vista	\$138,378,365	0.75	\$684,529	14-IncentivePlant, L 20, Col. 1
16	2) Tehachapi	\$2,555,469,461	1.25	\$21,068,951	14-IncentivePlant, L 21, Col. 1
17	3) Devers to Col. River	\$639,557,238	1.00	\$4,218,340	14-IncentivePlant, L 22, Col. 1
18					
19	...				
20			True-Up Incentive Adder =	\$25,971,820	Sum of above PY Incentive Adders for each individual project

5) Calculation of Total ROE for Plant-In Service in the True Up TRR

a) Transmission Incentive Plant Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>13-Month Avg. TIP Net Plant In Service</u>	<u>Source</u>
21	1) Rancho Vista	\$138,378,365	14-IncentivePlant, L 20, Col. 3
22	2) Tehachapi	\$2,555,311,213	14-IncentivePlant, L 21, Col. 3
23	3) Devers to Col. River	\$639,557,238	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 True Up Incentive Adder</u>	<u>Col 2 After-Tax True Up Incentive Adder</u>	<u>Source</u>
25	1) Rancho Vista	\$684,529	\$492,973	See Note 1
26	2) Tehachapi	\$21,067,646	\$15,172,160	See Note 1
27	3) Devers to Col. River	\$4,218,340	\$3,037,897	See Note 1
28				See Note 1
29	...			
30		Total:	\$18,703,030	

c) Equity Portion of Plant In Service Rate Base

<u>Line</u>		<u>Amount</u>	<u>Source</u>
31	Total Rate Base:	\$6,728,008,854	4-TUTRR, Line 18
32	CWIP Portion of Rate Base:	\$792,332,585	4-TUTRR, Line 14
33	Plant In Service Rate Base:	\$5,935,676,269	Line 31 - Line 32
34	Equity percentage:	47.5000%	1-BaseTRR, Line 47
35	Equity Portion of Plant In Service Rate Base:	\$2,819,446,228	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:	0.66%	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:	10.96%	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	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2
			Unloaded	Unloaded	Over Heads Closed to PIS	Cost of Removal	Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Incremental Reserve	Net Plant	Low Voltage Additions	Low Voltage Additions		
1	January	2021	\$33,776,905	\$15,363,596	\$1,380,998	\$1,572,636	\$18,085,315	\$542,559	\$34,127,826	\$0	\$0	\$34,127,826	\$151,334	\$153,846		
2	February	2021	\$18,607,576	\$959,337	\$1,323,618	\$1,550,440	\$17,830,057	\$534,902	\$53,043,482	\$72,445	\$72,445	\$52,971,037	\$302,668	\$307,692		
3	March	2021	\$19,161,688	\$959,337	\$1,365,176	\$1,550,440	\$17,830,057	\$534,902	\$72,554,809	\$112,599	\$185,044	\$72,369,765	\$454,002	\$461,538		
4	April	2021	\$58,407,689	\$34,816,862	\$1,769,312	\$1,784,540	\$20,522,206	\$615,666	\$131,562,937	\$154,017	\$339,061	\$131,223,876	\$605,336	\$615,384		
5	May	2021	\$676,237,110	\$632,399,579	\$3,287,815	\$1,602,869	\$18,432,989	\$552,990	\$810,037,982	\$279,277	\$618,337	\$809,419,645	\$756,670	\$769,230		
6	June	2021	\$38,013,669	\$11,297,975	\$2,003,677	\$1,732,641	\$19,925,367	\$597,761	\$848,920,449	\$1,719,518	\$2,337,855	\$846,582,594	\$908,004	\$923,077		
7	July	2021	\$29,000,161	\$7,547,157	\$1,608,975	\$1,568,837	\$18,041,628	\$541,249	\$878,501,998	\$1,802,056	\$4,139,912	\$874,362,086	\$1,141,444	\$1,160,392		
8	August	2021	\$23,482,903	\$964,354	\$1,688,891	\$1,722,440	\$19,808,057	\$594,242	\$902,545,594	\$1,864,851	\$6,004,763	\$896,540,831	\$1,292,778	\$1,314,238		
9	September	2021	\$199,167,397	\$125,866,234	\$5,497,587	\$1,820,328	\$20,933,776	\$628,013	\$1,106,018,263	\$1,915,890	\$7,920,652	\$1,098,097,610	\$1,444,112	\$1,468,084		
10	October	2021	\$27,564,412	\$968,979	\$1,994,657	\$1,586,231	\$18,241,661	\$547,250	\$1,134,538,350	\$2,347,814	\$10,268,466	\$1,124,269,884	\$1,595,446	\$1,621,930		
11	November	2021	\$27,467,779	\$31,913,993	\$3,041,534	\$2,410,440	\$27,720,057	\$831,602	\$1,208,468,825	\$2,408,355	\$12,676,821	\$1,195,792,004	\$1,746,780	\$1,775,776		
12	December	2021	\$67,709,958	\$18,975,983	\$3,655,048	\$1,916,926	\$22,044,645	\$661,339	\$1,278,578,245	\$2,565,292	\$15,242,113	\$1,263,336,132	\$2,629,808	\$2,673,463		
13	January	2022	\$51,155,369	\$21,449,115	\$2,227,969	\$1,520,551	\$17,486,335	\$524,590	\$1,330,965,623	\$2,714,118	\$17,956,231	\$1,313,009,392	\$2,881,205	\$2,929,033		
14	February	2022	\$34,800,168	\$346,960	\$2,583,991	\$2,389,577	\$27,480,134	\$824,404	\$1,366,784,608	\$2,825,324	\$20,781,555	\$1,346,003,054	\$3,132,602	\$3,184,603		
15	March	2022	\$22,383,442	\$58,656	\$1,674,359	\$1,494,857	\$17,190,856	\$515,726	\$1,389,863,277	\$2,901,359	\$23,682,913	\$1,366,180,364	\$3,383,999	\$3,440,174		
16	April	2022	\$68,534,299	\$34,512,557	\$2,551,631	\$2,490,716	\$28,643,232	\$859,297	\$1,459,317,788	\$2,950,349	\$26,633,263	\$1,432,684,526	\$3,635,397	\$3,695,744		
17	May	2022	\$53,382,960	\$22,959,971	\$2,281,724	\$1,720,177	\$19,782,036	\$593,461	\$1,513,855,756	\$3,097,785	\$29,731,047	\$1,484,124,709	\$3,886,794	\$3,951,314		
18	June	2022	\$63,444,602	\$22,206,193	\$3,092,881	\$2,162,855	\$24,872,834	\$746,185	\$1,578,976,569	\$3,213,556	\$32,944,603	\$1,546,031,966	\$4,138,191	\$4,206,885		
19	July	2022	\$79,943,441	\$31,395,689	\$3,641,081	\$2,067,363	\$23,774,679	\$713,240	\$1,661,206,968	\$3,351,792	\$36,296,395	\$1,624,910,573	\$4,389,588	\$4,462,455		
20	August	2022	\$22,593,018	\$0	\$1,694,476	\$1,490,729	\$17,143,384	\$514,302	\$1,684,518,034	\$3,526,347	\$39,822,743	\$1,644,695,292	\$4,640,985	\$4,718,025		
21	September	2022	\$21,573,453	\$0	\$1,618,009	\$1,490,729	\$17,143,384	\$514,302	\$1,706,733,069	\$3,575,831	\$43,398,574	\$1,663,334,495	\$4,892,382	\$4,973,596		
22	October	2022	\$20,316,854	\$842	\$1,523,701	\$1,490,753	\$17,143,655	\$514,310	\$1,727,597,181	\$3,622,989	\$47,021,562	\$1,680,575,618	\$5,143,777	\$5,229,166		
23	November	2022	\$20,180,739	\$0	\$1,513,555	\$1,490,729	\$17,143,384	\$514,302	\$1,748,315,047	\$3,667,278	\$50,688,841	\$1,697,626,207	\$5,395,177	\$5,484,737		
24	December	2022	\$93,016,405	\$17,670	\$6,974,905	\$1,814,489	\$20,866,623	\$625,999	\$1,847,117,867	\$3,711,257	\$54,400,098	\$1,792,717,770	\$5,646,574	\$5,740,307		
25	13-Month Averages:								\$1,561,063,849			\$1,527,325,392		\$4,206,885		

2) Incentive Plant Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			C4 10-CWIP L30-53	C5 10-CWIP L30-53	C6 10-CWIP L30-53	N/A	N/A	N/A	= Prior Month C7 +C1+C3	= Prior Month C7 * L91/12	= Prior Month C9 - C4 + C8	=C7-C9	=C11*(1-L75) *(1+L74+L76)	
			Unloaded	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Reserve	Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
26	January	2021	\$13,625,514	\$13,498,672	\$9,513	\$0	\$0	\$0	\$13,635,028	\$0	\$0	\$13,635,028	\$0	\$0
27	February	2021	-\$380,130	\$0	-\$28,510	\$0	\$0	\$0	\$13,226,388	\$28,944	\$28,944	\$13,197,444	\$0	\$0
28	March	2021	\$173,982	\$0	\$13,049	\$0	\$0	\$0	\$13,413,419	\$28,076	\$57,020	\$13,356,398	\$0	\$0
29	April	2021	\$25,406,709	\$22,566,342	\$213,028	\$0	\$0	\$0	\$39,033,155	\$28,473	\$85,494	\$38,947,661	\$0	\$0
30	May	2021	\$653,917,790	\$628,718,266	\$1,889,964	\$0	\$0	\$0	\$694,840,909	\$82,858	\$168,352	\$694,672,557	\$0	\$0
31	June	2021	\$6,728,000	\$159,290	\$492,653	\$0	\$0	\$0	\$702,061,562	\$1,474,982	\$1,643,334	\$700,418,228	\$0	\$0
32	July	2021	\$9,490,708	\$6,279,996	\$240,803	\$0	\$0	\$0	\$711,793,073	\$1,490,310	\$3,133,644	\$708,659,430	\$0	\$0
33	August	2021	\$2,490,180	\$0	\$186,764	\$0	\$0	\$0	\$714,470,017	\$1,510,967	\$4,644,611	\$709,825,406	\$0	\$0
34	September	2021	\$175,102,968	\$122,968,414	\$3,910,092	\$0	\$0	\$0	\$893,483,076	\$1,516,650	\$6,161,261	\$887,321,815	\$0	\$0
35	October	2021	\$8,150,882	\$0	\$611,316	\$0	\$0	\$0	\$902,245,274	\$1,896,652	\$8,057,913	\$894,187,361	\$0	\$0
36	November	2021	\$38,661,230	\$26,135,813	\$939,406	\$0	\$0	\$0	\$941,845,911	\$1,915,252	\$9,973,166	\$931,872,745	\$0	\$0
37	December	2021	\$40,311,067	\$13,866,925	\$1,983,311	\$0	\$0	\$0	\$984,140,289	\$1,999,315	\$11,972,481	\$972,167,808	\$0	\$0
38	January	2022	\$33,222,809	\$21,197,379	\$901,907	\$0	\$0	\$0	\$1,018,265,005	\$2,089,096	\$14,061,576	\$1,004,203,429	\$0	\$0
39	February	2022	\$6,667,430	\$0	\$500,557	\$0	\$0	\$0	\$1,025,432,492	\$2,161,535	\$16,223,111	\$1,009,209,381	\$0	\$0
40	March	2022	\$4,942,727	\$0	\$370,705	\$0	\$0	\$0	\$1,030,745,924	\$2,176,749	\$18,399,860	\$1,012,346,064	\$0	\$0
41	April	2022	\$5,059,930	\$0	\$379,495	\$0	\$0	\$0	\$1,036,185,349	\$2,188,029	\$20,587,889	\$1,015,597,460	\$0	\$0
42	May	2022	\$33,376,208	\$22,955,278	\$781,570	\$0	\$0	\$0	\$1,070,343,126	\$2,199,575	\$22,787,464	\$1,047,555,662	\$0	\$0
43	June	2022	\$36,967,385	\$20,878,455	\$1,206,670	\$0	\$0	\$0	\$1,108,517,181	\$2,272,084	\$25,059,548	\$1,083,457,633	\$0	\$0
44	July	2022	\$46,258,653	\$21,750,010	\$1,838,148	\$0	\$0	\$0	\$1,156,613,982	\$2,353,118	\$27,412,667	\$1,129,201,315	\$0	\$0
45	August	2022	\$5,258,959	\$0	\$394,422	\$0	\$0	\$0	\$1,162,267,363	\$2,455,217	\$29,867,883	\$1,132,399,480	\$0	\$0
46	September	2022	\$4,239,394	\$0	\$317,955	\$0	\$0	\$0	\$1,166,824,711	\$2,467,217	\$32,335,100	\$1,134,489,611	\$0	\$0
47	October	2022	\$2,981,680	\$0	\$223,626	\$0	\$0	\$0	\$1,170,030,017	\$2,476,891	\$34,811,992	\$1,135,218,026	\$0	\$0
48	November	2022	\$2,846,680	\$0	\$213,501	\$0	\$0	\$0	\$1,173,090,198	\$2,483,696	\$37,295,687	\$1,135,794,511	\$0	\$0
49	December	2022	\$71,900,026	\$0	\$5,392,502	\$0	\$0	\$0	\$1,250,382,726	\$2,490,192	\$39,785,879	\$1,210,596,847	\$0	\$0

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

Worksheet: WP Schedules 10 & 16

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Incremental Reserve	Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
50	January	2021	\$20,151,390	\$1,864,924	\$1,371,485	\$1,572,636	\$18,085,315	\$542,559	\$20,492,799	\$0	\$0	\$20,492,799	\$151,334	\$153,846
51	February	2021	\$18,987,706	\$959,337	\$1,352,128	\$1,550,440	\$17,830,057	\$534,902	\$39,817,094	\$43,501	\$43,501	\$39,773,593	\$302,668	\$307,692
52	March	2021	\$18,987,706	\$959,337	\$1,352,128	\$1,550,440	\$17,830,057	\$534,902	\$59,141,390	\$84,522	\$128,024	\$59,013,366	\$454,002	\$461,538
53	April	2021	\$33,000,980	\$12,250,520	\$1,556,285	\$1,784,540	\$20,522,206	\$615,666	\$92,529,781	\$125,543	\$253,567	\$92,276,215	\$605,336	\$615,384
54	May	2021	\$22,319,320	\$3,681,314	\$1,397,851	\$1,602,869	\$18,432,989	\$552,990	\$115,197,073	\$196,419	\$449,985	\$114,747,088	\$756,670	\$769,230
55	June	2021	\$31,285,669	\$11,138,685	\$1,511,024	\$1,732,641	\$19,925,367	\$597,761	\$146,858,887	\$244,536	\$694,521	\$146,164,366	\$908,004	\$923,077
56	July	2021	\$19,509,454	\$1,267,161	\$1,368,172	\$1,568,837	\$18,041,628	\$541,249	\$166,708,924	\$311,747	\$1,006,268	\$165,702,656	\$1,141,444	\$1,160,392
57	August	2021	\$20,992,723	\$964,354	\$1,502,128	\$1,722,440	\$19,808,057	\$594,242	\$188,075,577	\$353,883	\$1,360,151	\$186,715,425	\$1,292,778	\$1,314,238
58	September	2021	\$24,064,429	\$2,897,820	\$1,587,496	\$1,820,328	\$20,933,776	\$628,013	\$212,535,186	\$399,240	\$1,759,391	\$210,775,795	\$1,444,112	\$1,468,084
59	October	2021	\$19,413,530	\$968,979	\$1,383,341	\$1,586,231	\$18,241,661	\$547,250	\$232,293,076	\$451,162	\$2,210,553	\$230,082,523	\$1,595,446	\$1,621,930
60	November	2021	\$33,806,549	\$5,778,180	\$2,102,128	\$2,410,440	\$27,720,057	\$831,602	\$266,622,914	\$493,103	\$2,703,656	\$263,919,258	\$1,746,780	\$1,775,776
61	December	2021	\$27,398,891	\$5,109,058	\$1,671,737	\$1,916,926	\$22,044,645	\$661,339	\$294,437,957	\$565,977	\$3,269,633	\$291,168,324	\$2,629,808	\$2,673,463
62	January	2022	\$17,932,560	\$251,736	\$1,326,062	\$1,520,551	\$17,486,335	\$524,590	\$312,700,618	\$625,022	\$3,894,655	\$308,805,963	\$2,881,205	\$2,929,033
63	February	2022	\$28,132,738	\$346,960	\$2,083,933	\$2,389,577	\$27,480,134	\$824,404	\$341,352,116	\$663,789	\$4,558,444	\$336,793,672	\$3,132,602	\$3,184,603
64	March	2022	\$17,440,715	\$58,656	\$1,303,654	\$1,494,857	\$17,190,856	\$515,726	\$359,117,353	\$724,609	\$5,283,053	\$353,834,300	\$3,383,999	\$3,440,174
65	April	2022	\$63,474,369	\$34,512,557	\$2,172,136	\$2,490,716	\$28,643,232	\$859,297	\$423,132,440	\$762,321	\$6,045,374	\$417,087,066	\$3,635,397	\$3,695,744
66	May	2022	\$20,006,752	\$4,693	\$1,500,154	\$1,720,177	\$19,782,036	\$593,461	\$443,512,630	\$898,210	\$6,943,583	\$436,569,047	\$3,886,794	\$3,951,314
67	June	2022	\$26,477,217	\$1,327,738	\$1,886,211	\$2,162,855	\$24,872,834	\$746,185	\$470,459,388	\$941,472	\$7,885,055	\$462,574,333	\$4,138,191	\$4,206,885
68	July	2022	\$33,684,788	\$9,645,679	\$1,802,933	\$2,067,363	\$23,774,679	\$713,240	\$504,592,986	\$998,673	\$8,883,729	\$495,709,257	\$4,389,588	\$4,462,455
69	August	2022	\$17,334,059	\$0	\$1,300,054	\$1,490,729	\$17,143,384	\$514,302	\$522,250,671	\$1,071,131	\$9,954,860	\$512,295,812	\$4,640,985	\$4,718,025
70	September	2022	\$17,334,059	\$0	\$1,300,054	\$1,490,729	\$17,143,384	\$514,302	\$539,908,357	\$1,108,614	\$11,063,474	\$528,844,883	\$4,892,382	\$4,973,596
71	October	2022	\$17,335,174	\$842	\$1,300,075	\$1,490,753	\$17,143,655	\$514,310	\$557,567,163	\$1,146,097	\$12,209,571	\$545,357,593	\$5,143,779	\$5,229,166
72	November	2022	\$17,334,059	\$0	\$1,300,054	\$1,490,729	\$17,143,384	\$514,302	\$575,224,849	\$1,183,583	\$13,393,153	\$561,831,696	\$5,395,177	\$5,484,737
73	December	2022	\$21,116,379	\$17,670	\$1,582,403	\$1,814,489	\$20,866,623	\$625,999	\$596,735,141	\$1,221,066	\$14,614,219	\$582,120,922	\$5,646,574	\$5,740,307

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 Rate Reference
77	350.1	\$88,947,677	0.00%	\$0	18 Dep Rates L1
78	350.2	\$166,997,789	1.66%	\$2,772,163	18 Dep Rates L2
79	352	\$804,153,066	2.57%	\$20,666,734	18 Dep Rates L3
80	353	\$3,951,945,554	2.47%	\$97,613,055	18 Dep Rates L4
81	354	\$2,302,122,819	2.44%	\$56,171,797	18 Dep Rates L5
82	355	\$431,972,729	3.67%	\$15,853,399	18 Dep Rates L6
83	356	\$1,449,635,758	3.05%	\$44,213,891	18 Dep Rates L7
84	357	\$215,412,776	1.65%	\$3,554,311	18 Dep Rates L8
85	358	\$59,261,609	3.87%	\$2,293,424	18 Dep Rates L9
86	359	\$192,098,213	1.56%	\$2,996,732	18 Dep Rates L10
87					
88		Sum of Depreciation Expense		\$246,135,506	Sum of C4 Lines 77 to 86
89		Sum of Dec Prior Year Plant		\$9,662,547,991	Sum of C2 Lines 77 to 86
90					
91		Composite Depreciation Rate	2.55%		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: 2020

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	Total
FERC Account:														
1	Dec 2019	\$88,722,950	\$165,732,566	\$741,230,571	\$3,714,934,156	\$2,305,124,778	\$408,001,019	\$1,408,013,216	\$215,368,702	\$59,251,566	\$179,151,598	\$9,285,531,121		
2	Jan 2020	\$88,741,307	\$166,962,653	\$743,980,990	\$3,719,890,314	\$2,304,291,127	\$409,647,375	\$1,409,926,315	\$215,372,651	\$59,252,615	\$178,878,476	\$9,296,943,822		
3	Feb 2020	\$88,740,719	\$166,963,241	\$748,061,976	\$3,748,148,587	\$2,304,241,450	\$411,512,894	\$1,410,792,035	\$215,377,095	\$59,253,758	\$178,986,015	\$9,332,077,770		
4	Mar 2020	\$88,749,427	\$166,968,727	\$750,916,146	\$3,758,782,093	\$2,304,999,313	\$413,785,512	\$1,411,877,249	\$215,385,547	\$59,260,382	\$178,953,130	\$9,349,677,525		
5	Apr 2020	\$88,831,817	\$166,969,595	\$758,183,936	\$3,768,702,226	\$2,308,741,647	\$414,860,803	\$1,413,157,075	\$215,395,001	\$59,258,323	\$178,922,566	\$9,373,022,990		
6	May 2020	\$88,896,466	\$166,967,707	\$776,958,876	\$3,798,012,794	\$2,308,858,363	\$415,441,322	\$1,413,442,371	\$215,396,423	\$59,258,755	\$178,932,930	\$9,422,166,008		
7	Jun 2020	\$88,910,180	\$166,968,401	\$769,760,703	\$3,835,575,956	\$2,312,716,598	\$424,312,247	\$1,413,488,437	\$215,400,742	\$59,263,830	\$179,183,400	\$9,465,580,135		
8	Jul 2020	\$88,920,674	\$166,969,169	\$794,178,463	\$3,845,663,688	\$2,313,723,786	\$425,343,146	\$1,414,833,019	\$215,403,423	\$59,264,176	\$179,250,903	\$9,503,550,450		
9	Aug 2020	\$88,920,072	\$166,970,880	\$796,501,378	\$3,898,562,811	\$2,321,211,369	\$424,863,667	\$1,414,052,511	\$215,406,132	\$59,265,583	\$179,209,605	\$9,564,964,007		
10	Sep 2020	\$88,920,072	\$166,982,525	\$799,901,217	\$3,912,169,017	\$2,318,768,400	\$426,262,752	\$1,413,709,718	\$215,410,618	\$59,267,114	\$179,111,944	\$9,580,503,376		
11	Oct 2020	\$88,942,154	\$167,007,304	\$802,239,738	\$3,917,286,472	\$2,298,693,753	\$428,529,287	\$1,424,762,592	\$215,417,102	\$59,270,552	\$192,283,678	\$9,594,432,634		
12	Nov 2020	\$88,945,939	\$167,008,481	\$804,793,719	\$3,944,218,834	\$2,299,336,563	\$429,179,961	\$1,425,243,573	\$215,420,919	\$59,269,676	\$192,079,367	\$9,625,497,033		
13	Dec 2020	\$88,947,677	\$166,997,789	\$804,153,066	\$3,951,945,554	\$2,302,122,819	\$431,972,729	\$1,449,635,758	\$215,412,776	\$59,261,609	\$192,098,213	\$9,662,547,991		

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	Total
17a	Dec 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17b	Jan 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17c	Feb 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17d	Mar 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17e	Apr 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17f	May 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17g	Jun 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17h	Jul 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17i	Aug 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17j	Sep 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17k	Oct 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17l	Nov 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%	
17m	Dec 2020	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	Total
24	Jan 2020	\$0	\$229,263	\$1,587,469	\$7,646,573	\$4,687,087	\$1,247,803	\$3,578,700	\$296,132	\$191,086	\$232,897	\$19,697,011
25	Feb 2020	\$0	\$230,965	\$1,593,359	\$7,656,774	\$4,685,392	\$1,252,838	\$3,583,563	\$296,137	\$191,090	\$232,542	\$19,722,661
26	Mar 2020	\$0	\$230,966	\$1,602,099	\$7,714,939	\$4,685,291	\$1,258,544	\$3,585,763	\$296,144	\$191,093	\$232,682	\$19,797,521
27	Apr 2020	\$0	\$230,973	\$1,608,212	\$7,736,826	\$4,686,832	\$1,265,494	\$3,588,521	\$296,155	\$191,115	\$232,639	\$19,836,768
28	May 2020	\$0	\$230,975	\$1,623,777	\$7,757,245	\$4,694,441	\$1,268,783	\$3,591,774	\$296,168	\$191,108	\$232,599	\$19,886,871
29	Jun 2020	\$0	\$230,972	\$1,663,987	\$7,817,576	\$4,694,679	\$1,270,558	\$3,592,499	\$296,170	\$191,109	\$232,613	\$19,990,164
30	Jul 2020	\$0	\$230,973	\$1,648,571	\$7,894,894	\$4,702,524	\$1,297,688	\$3,592,616	\$296,176	\$191,126	\$232,938	\$20,087,506
31	Aug 2020	\$0	\$230,974	\$1,700,866	\$7,915,658	\$4,704,572	\$1,300,841	\$3,596,034	\$296,180	\$191,127	\$233,026	\$20,169,277
32	Sep 2020	\$0	\$230,976	\$1,705,840	\$8,024,542	\$4,719,796	\$1,299,375	\$3,594,050	\$296,183	\$191,132	\$232,972	\$20,294,867
33	Oct 2020	\$0	\$230,992	\$1,713,122	\$8,052,548	\$4,714,829	\$1,303,654	\$3,593,179	\$296,190	\$191,136	\$232,846	\$20,328,495
34	Nov 2020	\$0	\$231,027	\$1,718,130	\$8,063,081	\$4,674,011	\$1,310,585	\$3,621,272	\$296,199	\$191,148	\$249,969	\$20,355,421
35	Dec 2020	\$0	\$231,028	\$1,723,600	\$8,118,517	\$4,675,318	\$1,312,575	\$3,622,494	\$296,204	\$191,145	\$249,703	\$20,420,584
36	Totals:	\$0	\$2,770,085	\$19,889,032	\$94,399,174	\$56,324,771	\$15,388,738	\$43,140,466	\$3,554,037	\$2,293,415	\$2,827,426	\$240,587,145

Total Annual Depreciation Expense for Transmission Plant - ISO: \$240,587,145  
(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%	2.27%	1.90%		
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		260,971,645		FF1 336.10f
59	Total Intangible Plant Depreciation Expense		223,300,352		FF1 336.1f
60	Sum of Total General and Total Intangible Depreciation Expense		\$484,271,997		Line 58 + Line 59
61	Transmission Wages and Salaries Allocation Factor		6.9823%		27-Allocators, Line 9
62	General and Intangible Depreciation Expense		\$33,813,133		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	\$240,587,145	Line 37, Col 12	
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53	
69	3) General and Intangible Depreciation Expense	<u>\$33,813,133</u>	Line 62	
70	Depreciation Expense:	\$274,400,278	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 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>Line</u>	<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	1.75%	0.52%	2.27%
14	362	Station Equipment	1.32%	0.58%	1.90%
3) General Plant			Plant		
FERC			Less	Removal	
<u>Line</u>	<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	1.81%	0.27%	2.08%
17	391.1	Office Furniture	5.00%	0.00%	5.00%
18	391.5	Office Equipment	20.00%	0.00%	20.00%
19	391.6	Duplicating Equipment	20.00%	0.00%	20.00%
20	391.2	Personal Computers	20.00%	0.00%	20.00%
21	391.3	Mainframe Computers	20.00%	0.00%	20.00%
22	391.7	PC Software	20.00%	0.00%	20.00%
23	391.4	DDSMS - CPU & Processing	14.29%	0.00%	14.29%
24	391.4	DDSMS - Controllers, Receivers, Comm.	10.00%	0.00%	10.00%
25	391.4	DDSMS - Telemetering & System	6.67%	0.00%	6.67%
26	391.4	DDSMS - Miscellaneous	5.00%	0.00%	5.00%
27	391.4	DDSMS - Five Year	20.00%	0.00%	20.00%
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>Line</u>	<u>Account</u>	<u>Description</u>	<u>Salvage</u>	<u>Cost</u>	<u>Total</u>
42	302	Hydro Relicensing	1.85%	0.00%	1.85%
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	20.31%	0.00%	20.31%
46	303	Cap Soft 7yr	14.62%	0.00%	14.62%
47	303	Cap Soft 10yr	12.93%	0.00%	12.93%
48	303	Cap Soft 15yr	8.48%	0.00%	8.48%

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)

		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
Line	Account/Work Activity Rev	Total Recorded O&M Expenses			Reason	Adjustments			Adjusted Recorded O&M Expenses			
		Total	Labor	Non-Labor		Total	Labor	Non-Labor	Total	Labor	Non-Labor	
<b>Transmission Accounts</b>												
1	560 - Operations Supervision and Engineering - Allocated	\$8,721,015	\$2,947,582	\$5,773,432			\$0			8,721,015	2,947,582	5,773,432
2	560 - Sylmar/Palo Verde	\$251,031	\$0	\$251,031			\$0			251,031	-	251,031
3	561 Load Dispatch - Allocated	\$13,229,581	\$10,842,257	\$2,387,324			\$0			13,229,581	10,842,257	2,387,324
4	561.400 Scheduling, System Control and Dispatch Services	\$30,727,206	\$0	\$30,727,206	A		-\$30,727,206	\$0	(\$30,727,206)	-	-	-
5	561.500 Reliability Planning and Standards Development	\$4,828,526	\$4,235,347	\$593,179			\$0			4,828,526	4,235,347	593,179
6	562 - Station Expenses - Allocated	\$32,343,720	\$26,968,568	\$5,375,152			\$0			32,343,720	26,968,568	5,375,152
7	562 - MOGS Station Expense	\$0	\$0	\$0	B		\$0	\$0	\$0	-	-	-
8	562 - Sylmar/Palo Verde	\$950,815	\$0	\$950,815			\$0			950,815	-	950,815
9	563 - Overhead Line Expenses - Allocated	\$40,209,181	\$12,092,710	\$28,116,471			\$0			40,209,181	12,092,710	28,116,471
10	564 - Underground Line Expenses - Allocated	\$2,410,542	\$2,105,995	\$304,547			\$0			2,410,542	2,105,995	304,547
11	565 - Transmission of Electricity by Others	\$0	\$0	\$0			\$0			-	-	-
12	565 - Wheeling Costs	\$20,617,565	\$0	\$20,617,565	C		-\$20,617,565	\$0	(\$20,617,565)	-	-	-
13	565 - WAPA Transmission for Remote Service	\$371,082	\$0	\$371,082			\$0			371,082	-	371,082
14	566 - Miscellaneous Transmission Expenses - Allocated	\$67,394,162	\$30,999,596	\$36,394,565	F		-\$15,597,736	(\$1,095,253)	(\$14,502,483)	51,796,425	29,904,344	21,892,082
15	566 - ISO/RSBA/TSP Balancing Accounts	\$151,904,732	\$0	\$151,904,732	D		-\$151,904,732	\$0	(\$151,904,732)	(0)	-	(0)
16	566 - Sylmar/Palo Verde/Other General Functions	\$842,622	\$0	\$842,622			\$0			842,622	-	842,622
17	567 - Line Rents - Allocated	\$18,516,863	\$68,787	\$18,448,075	F		\$0	\$0	\$0	18,516,863	68,787	18,448,075
18	567 - Eldorado	-\$7,235	\$0	(\$7,235)			\$0			(7,235)	-	(7,235)
19	567 - Sylmar/Palo Verde	\$438,003	\$0	\$438,003			\$0			438,003	-	438,003
20	568 - Maintenance Supervision and Engineering - Allocated	\$1,802,990	\$1,567,137	\$235,853			\$0			1,802,990	1,567,137	235,853
21	568 - Sylmar/Palo Verde	\$365,992	\$0	\$365,992			\$0			365,992	-	365,992
22	569 - Maintenance of Structures - Allocated	\$39,115,215	\$7,645	\$39,107,570	E		-\$36,711,547	\$0	(\$36,711,547)	2,403,668	7,645	2,396,023
23	569 - Sylmar/Palo Verde	\$2,440,889	\$0	\$2,440,889			\$0			2,440,889	-	2,440,889
24	570 - Maintenance of Station Equipment - Allocated	\$8,050,840	\$3,312,957	\$4,737,884			\$0			8,050,840	3,312,957	4,737,884
25	570 - Sylmar/Palo Verde	\$1,301,046	\$0	\$1,301,046			\$0			1,301,046	-	1,301,046
26	571 - Maintenance of Overhead Lines - Allocated	\$86,145,175	\$14,331,007	\$71,814,169	F		-\$671,453	\$2	(\$671,455)	85,473,722	14,331,009	71,142,713
27	571 - Sylmar/Palo Verde	\$671,147	\$0	\$671,147			\$0			671,147	-	671,147
28	572 - Maintenance of Underground Lines - Allocated	\$453,296	\$138,454	\$314,842			\$0			453,296	138,454	314,842
29	572 - Sylmar/Palo Verde	\$13,727	\$0	\$13,727			\$0			13,727	-	13,727
30	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$1,583,991	\$1,119,461	\$464,530			\$0			1,583,991	1,119,461	464,530
31	---	---	---	---	---		\$0	---	---	-	-	-
32	Transmission NOIC (Note 3)	-	-	-			-\$2,519,815	(\$2,519,815)	\$0	(\$2,519,815)	(\$2,519,815)	\$0
33	<b>Total Transmission O&amp;M</b>	\$535,693,716	\$110,737,503	\$424,956,214			-\$258,750,054	-\$3,615,066	-\$255,134,988	\$276,943,662	\$107,122,437	\$169,821,226
34												

Schedule 19  
Operations and Maintenance

TO2022 Annual Update  
Attachment 1

Col 1 Account/Work Activity Rev	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
	Total Recorded O&M Expenses			Reason	Adjustments			Adjusted Recorded O&M Expenses		
	Total	Labor	Non-Labor		Total	Labor	Non-Labor	Total	Labor	Non-Labor
<b>Distribution Accounts</b>										
35 582 - Station Expenses	36,714,424	\$27,887,902	\$8,826,522		-			36,714,424	27,887,902	8,826,522
36 590 - Maintenance Supervision and Engineering	1,791,821	\$1,567,559	\$224,262		-			1,791,821	1,567,559	224,262
37 591 - Maintenance of Structures	163,472	\$11,166	\$152,306		-			163,472	11,166	152,306
38 592 - Maintenance of Station Equipment	8,090,409	\$3,175,601	\$4,914,808		-			8,090,409	3,175,601	4,914,808
39 Accounts with no ISO Distribution Costs	1,147,681,997	\$257,696,283	\$889,985,714	F	(4,117,179)	(\$54,261)	(\$4,062,918)	1,143,564,818	257,642,022	885,922,796
40 Distribution NOIC (Note 3)	-	-	-		(6,606,609)	(6,606,609)	-	(6,606,609)	(6,606,609)	-
41 <b>Total Distribution O&amp;M</b>	1,194,442,122	290,338,511	904,103,611		(10,723,788)	(6,660,870)	(4,062,918)	1,183,718,335	283,677,641	900,040,693
42										
43 <b>Total Transmission and Distribution O&amp;M</b>	1,730,135,839	401,076,014	1,329,059,825		(269,473,842)	(10,275,936)	(259,197,906)	1,460,661,997	390,800,078	1,069,861,919
44										
45 Total Transmission O&M Expenses in FERC Form 1:	\$535,693,716	FF1 321.112b	Must equal Line 33, Column 2.							
46 Total Distribution O&M Expenses in FERC Form 1:	\$1,194,442,122	FF1 322.156b	Must equal Line 41, Column 2.							
47 Total TDBU NOIC	-\$9,126,424	20-AandG, Note 2, f								

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

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
		Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO	
		Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference	
48	560 - Operations Supervision and Engineering - Allocated	8,721,015	2,947,582	5,773,432	39.1%	3,405,575	1,151,037	2,254,538	27-Allocators Line 42	
49	560 - Sylmar/Palo Verde	251,031	-	251,031	100.0%	251,031	-	251,031	100%	
50	561 Load Dispatch - Allocated	13,229,581	10,842,257	2,387,324	39.1%	5,166,179	4,233,924	932,255	27-Allocators Line 42	
51	561.400 Scheduling, System Control and Dispatch Services	-	-	-	0.0%	-	-	-	0%	
52	561.500 Reliability Planning and Standards Development	4,828,526	4,235,347	593,179	100.0%	4,828,526	4,235,347	593,179	100%	
53	562 - Station Expenses - Allocated	32,343,720	26,968,568	5,375,152	39.1%	12,630,291	10,531,283	2,099,008	27-Allocators Line 42	
54	562 - MOGS Station Expense	-	-	-	0.0%	-	-	-	0%	
55	562 - Sylmar/Palo Verde	950,815	-	950,815	100.0%	950,815	-	950,815	100%	
56	563 - Overhead Line Expenses - Allocated	40,209,181	12,092,710	28,116,471	47.7%	19,175,350	5,766,890	13,408,459	27-Allocators Line 30	
57	564 - Underground Line Expenses - Allocated	2,410,542	2,105,995	304,547	1.3%	30,895	26,992	3,903	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	371,082	-	371,082	0.0%	-	-	-	0%	
61	566 - Miscellaneous Transmission Expenses - Allocated	51,796,425	29,904,344	21,892,082	39.1%	20,226,614	11,677,709	8,548,904	27-Allocators Line 42	
62	566 - ISO/RSBA/TSP Balancing Accounts	(0)	-	(0)	0.0%	-	-	-	0%	
63	566 - Sylmar/Palo Verde/Other General Functions	842,622	-	842,622	100.0%	842,622	-	842,622	100%	
64	567 - Line Rents - Allocated	18,516,863	68,787	18,448,075	47.7%	8,830,504	32,804	8,797,700	27-Allocators Line 30	
65	567 - Eldorado	(7,235)	-	(7,235)	100.0%	(7,235)	-	(7,235)	100%	
66	567 - Sylmar/Palo Verde	438,003	-	438,003	100.0%	438,003	-	438,003	100%	
67	568 - Maintenance Supervision and Engineering - Allocated	1,802,990	1,567,137	235,853	39.1%	704,071	611,970	92,101	27-Allocators Line 42	
68	568 - Sylmar/Palo Verde	365,992	-	365,992	100.0%	365,992	-	365,992	100%	
69	569 - Maintenance of Structures - Allocated	2,403,668	7,645	2,396,023	39.1%	938,637	2,985	935,652	27-Allocators Line 42	
70	569 - Sylmar/Palo Verde	2,440,889	-	2,440,889	100.0%	2,440,889	-	2,440,889	100%	
71	570 - Maintenance of Station Equipment - Allocated	8,050,840	3,312,957	4,737,884	39.1%	3,143,870	1,293,717	1,850,154	27-Allocators Line 42	
72	570 - Sylmar/Palo Verde	1,301,046	-	1,301,046	100.0%	1,301,046	-	1,301,046	100%	
73	571 - Maintenance of Overhead Lines - Allocated	85,473,722	14,331,009	71,142,713	47.7%	40,761,549	6,834,312	33,927,237	27-Allocators Line 30	
74	571 - Sylmar/Palo Verde	671,147	-	671,147	100.0%	671,147	-	671,147	100%	
75	572 - Maintenance of Underground Lines - Allocated	453,296	138,454	314,842	1.3%	5,810	1,775	4,035	27-Allocators Line 36	
76	572 - Sylmar/Palo Verde	13,727	-	13,727	100.0%	13,727	-	13,727	100%	
77	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	1,583,991	1,119,461	464,530	39.1%	618,552	437,152	181,400	27-Allocators Line 42	
78	...	---	---	---	---	---	---	---		
79	Transmission NOIC (Note 4)	(2,519,815)	(2,519,815)	-		(1,076,436)	(1,076,436)	-		
80	<b>Total Transmission - ISO O&amp;M</b>	<b>276,943,662</b>	<b>107,122,437</b>	<b>169,821,226</b>		<b>126,658,024</b>	<b>45,761,462</b>	<b>80,896,562</b>		
81										

Col 1 Account/Work Activity Rev	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	36,714,424	27,887,902	8,826,522	0.0%	-	-	-	27-Allocators Line 48
83 590 - Maintenance Supervision and Engineering	1,791,821	1,567,559	224,262	0.0%	-	-	-	27-Allocators Line 48
84 591 - Maintenance of Structures	163,472	11,166	152,306	0.0%	-	-	-	27-Allocators Line 48
85 592 - Maintenance of Station Equipment	8,090,409	3,175,601	4,914,808	0.0%	-	-	-	27-Allocators Line 48
86 Accounts with no ISO Distribution Costs	1,143,564,818	257,642,022	885,922,796	0.0%	-	-	-	0%
87 Distribution NOIC (Note 4)	(6,606,609)	(6,606,609)	-	0.0%	-	-	-	0%
88 <b>Total Distribution - ISO O&amp;M</b>	1,183,718,335	283,677,641	900,040,693		-	-	-	
89								
90								
91 <b>Total ISO O&amp;M Expenses (in Column 6)</b>	1,460,661,997	390,800,078	1,069,861,919		126,658,024	45,761,462	80,896,562	
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:	27.6101%	Line 33, Col 3 / Line 43, Col 3
Distribution NOIC Percentage:	72.3899%	Line 41, Col 3 / Line 43, Col 3

- 4) NOIC attributable to ISO Transmission (Column 7) is calculated utilizing a percentage equal to the ratio of total ISO O&M Labor Expenses in column 7 (exclusive of NOIC) to the total labor expenses in column 3 (exclusive of NOIC). That allocator, which is identified below, is then applied to the value in Column 3 to arrive at the NOIC attributable to ISO Transmission in Column 7. Resulting Percentage is: 42.72%
- 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.

Calculation of Administrative and General Expense

Inputs are shaded yellow

Line	Acct.	Description	Col 1	Col 2	Col 3	Col 4	Notes
			FERC Form 1 Amount	Data Source	See Note 1 Total Amount Excluded	A&G Expense	
1	920	A&G Salaries	\$512,818,190	FF1 323.181b	\$265,731,764	\$247,086,426	
2	921	Office Supplies and Expenses	\$259,355,778	FF1 323.182b	\$274,499	\$259,081,279	
3	922	A&G Expenses Transferred	-\$223,403,958	FF1 323.183b	-\$110,501,927	-\$112,902,031	Credit
4	923	Outside Services Employed	\$49,255,741	FF1 323.184b	\$7,163,432	\$42,092,309	
5	924	Property Insurance	\$20,441,370	FF1 323.185b	\$0	\$20,441,370	
6	925	Injuries and Damages	\$2,255,479,067	FF1 323.186b	\$364,795,914	\$1,890,683,153	
7	926	Employee Pensions and Benefits	\$78,787,907	FF1 323.187b	\$9,601,026	\$69,186,881	
8	927	Franchise Requirements	\$113,495,974	FF1 323.188b	\$113,495,974	\$0	
9	928	Regulatory Commission Expenses	\$11,842,729	FF1 323.189b	\$10,887,497	\$955,232	
10	929	Duplicate Charges	\$0	FF1 323.190b	\$0	\$0	
11	930.1	General Advertising Expense	\$14,923,247	FF1 323.191b	\$7,813,090	\$7,110,157	
12	930.2	Miscellaneous General Expense	\$38,904,934	FF1 323.192b	\$36,338,171	\$2,566,763	
13	931	Rents	\$9,432,312	FF1 323.193b	\$0	\$9,432,312	
14	935	Maintenance of General Plant	\$22,574,402	FF1 323.196b	\$1,049,723	\$21,524,679	
15			\$3,163,907,693		Total A&G Expenses:	\$2,457,258,530	

		Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment:	\$2,457,258,530	Line 15
17	Less Account 924:	\$20,441,370	Line 5
18	Amount to apply the Transmission W&S AF:	\$2,436,817,160	Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor:	6.9823%	27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G:	\$170,144,925	Line 18 * Line 19
21	Transmission Plant Allocation Factor:	18.3549%	27-Allocators, Line 22
22	Property Insurance portion of A&G:	\$3,752,001	Line 5 Col 4 * Line 21
23	Administrative and General Expenses:	\$173,896,927	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	\$265,731,764	\$43,427,227		\$222,304,538		See Instructions 2b, 3, and Note 2
25	921	\$274,499	\$274,499		\$0		
26	922	-\$110,501,927	-\$11,947,058		-\$98,554,869		
27	923	\$7,163,432	\$7,163,432		\$0		
28	924	\$0	\$0		\$0		
29	925	\$364,795,914	\$364,795,914		\$0		See Instruction 6
30	926	\$9,601,026	\$15,930,026		\$0	-\$6,329,000	See Note 3
31	927	\$113,495,974	\$0	\$113,495,974	\$0	\$0	See Note 4
32	928	\$10,887,497	\$10,887,497		\$0		
33	929	\$0	\$0		\$0		
34	930.1	\$7,813,090	\$7,813,090		\$0		
35	930.2	\$36,338,171	\$36,338,171		\$0		
36	931	\$0	\$0		\$0		
37	935	\$1,049,723	\$1,049,723		\$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.

Workpaper: WP Schedule 20

	<u>Amount</u>	<u>Source</u>
a	Accrued NOIC Amount: \$216,604,107	SCE Records
b	Actual A&G NOIC payout: -\$5,700,430	Note 2, d
c	Adjustment: \$222,304,538	
Actual non-capitalized NOIC Payouts:		
	<u>Amount</u>	<u>Source</u>
d	A&G -\$5,700,430	SCE Records and Workpapers
e	Other -\$2,569,165	SCE Records and Workpapers
f	Trans. And Dist. Business Unit -\$9,126,424	SCE Records and Workpapers
g	Total: -\$17,396,019	Sum of d to f

**Note 3: PBOPs Exclusion Calculation**

	<u>Amount</u>	<u>Note:</u>
a	Current Authorized PBOPs Expense Amount: \$0	See instruction #4
b	Prior Year Authorized PBOPs Expense Amount: \$6,329,000	Authorized PBOPs Expense Amount during Prior Year
c	Prior Year FF1 PBOPs expense: \$0	SCE Records
d	PBOPs Expense Exclusion: -\$6,329,000	c - b

**Note 4:**

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

**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. ER21-1521**
- 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	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
						Traditional OOR					GRSM		Other Ratemaking	
1a	450	4191110	Late Payment Charge- Comm. & Ind.	3,190,630	Traditional OOR	3,190,630	0	3,190,630	0			0	0	1
1b	450	4191115	Residential Late Payment	2,855,718	Traditional OOR	2,855,718	0	2,855,718	0			0	0	1
2	<b>450 Total</b>			<b>6,046,348</b>		<b>6,046,348</b>	<b>0</b>	<b>6,046,348</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	
3	<b>FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)</b>			<b>6,046,348</b>										
4a	451	4182110	Recover Unauthorized Use/Non-Energy	85,686	Traditional OOR	85,686	0	85,686	0			0	0	1
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	421,827	Traditional OOR	421,827	0	421,827	0			0	0	1
4c	451	4192110	Miscellaneous Service Revenues	0	Traditional OOR	0	0	0	0			0	0	1
4d	451	4192115	Returned Check Charges	1,213,296	Traditional OOR	1,213,296	0	1,213,296	0			0	0	1
4e	451	4192125	Service Reconnection Charges	1,988	Traditional OOR	1,988	0	1,988	0			0	0	1
4f	451	4192130	Service Establishment Charge	1,266	Traditional OOR	1,266	0	1,266	0			0	0	1
4g	451	4192140	Field Collection Charges	0	Traditional OOR	0	0	0	0			0	0	1
4h	451	4192510	Quickcheck Revenue	-35	GRSM	0	0	0	-35	P		-35	0	2
4i	451	4192910	PUC Reimbursement Fee-Elect	655,977	Other Ratemaking	0	0	0	0			0	655,977	6
4j	451	4182120	Uneconomic Line Extension	0	Traditional OOR	0	0	0	0			0	0	1
4k	451	4192152	Opt Out CARE-Res-Ini	1,580	Other Ratemaking	0	0	0	0			0	1,580	1
4l	451	4192155	Opt Out CARE-Res-Mo	36,120	Other Ratemaking	0	0	0	0			0	36,120	1
4m	451	4192158	Opt Out NonCARE-Res-Ini	37,275	Other Ratemaking	0	0	0	0			0	37,275	1
4n	451	4192160	Opt Out NonCARE-Res-Mo	197,880	Other Ratemaking	0	0	0	0			0	197,880	1
4o	451	4192135	Conn-Charge - Residential	4,053,694	Traditional OOR	4,053,694	0	4,053,694	0			0	0	1
4p	451	4192145	Conn-Charge - Non-Residential	1,833,462	Traditional OOR	1,833,462	0	1,833,462	0			0	0	1
4q	451	4192150	Conn-Charge - At Pole	13,661	Traditional OOR	13,661	0	13,661	0			0	0	1
4r	451	4184515	NEM 2.0	3,946,075	Traditional OOR	3,946,075	0	3,946,075	0			0	0	1
4s	451	4186927	AR Service Guarantee	-562,410	Traditional OOR	-562,410	0	-562,410	0			0	0	1
4t	451	4184533	Rule 21 Fast Track Application Fee	84,800	Traditional OOR	84,800	0	84,800	0			0	0	1
4u	451	4184531	WDAT Pre Application Fee	9,300	Traditional OOR	9,300	0	9,300	0			0	0	1
4v	451	4184532	Rule 21 Pre Application Fee	13,150	Traditional OOR	13,150	0	13,150	0			0	0	1
4w	451	4184534	WDAT Fast Track Application Fee	9,000	Traditional OOR	9,000	0	9,000	0			0	0	1
4x	451	4184535	Rule 21 Supplemental Review Fee	45,000	Traditional OOR	45,000	0	45,000	0			0	0	1
5	<b>451 Total</b>			<b>12,098,591</b>		<b>11,169,794</b>	<b>0</b>	<b>11,169,794</b>	<b>-35</b>		<b>0</b>	<b>-35</b>	<b>928,832</b>	
6	<b>FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)</b>			<b>12,098,591</b>										
7a	453	4183120	APS Palo Verde Water Sales	566,610	GRSM	0	0	0	566,610	P	0	566,610	0	2
7b	453	4183110	Sales of Water & Water Power - San Joaquin	1,041,629	Traditional OOR	1,041,629	0	1,041,629	0			0	0	1
8	<b>453 Total</b>			<b>1,608,238</b>		<b>1,041,629</b>	<b>0</b>	<b>1,041,629</b>	<b>566,610</b>		<b>0</b>	<b>566,610</b>	<b>0</b>	
9	<b>FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)</b>			<b>1,608,238</b>										
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	806,917	Traditional OOR	806,917	0	806,917	0			0	0	4
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos.	6,509,736	Traditional OOR	6,509,736	0	6,509,736	0			0	0	4
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	1,293,120	Traditional OOR	1,293,120	0	1,293,120	0			0	0	4
10d	454	4184120	Joint Pole - Aud - Unauth Penalty	1,763,500	Traditional OOR	1,763,500	0	1,763,500	0			0	0	4
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	282,235	GRSM	0	0	0	282,235	P	59,680	222,555	0	2
10f	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	44,613	GRSM	0	0	0	44,613	P	14,555	30,058	0	2
10g	454	4184514	Joint Pole - Non-Tariff Requests for Information	0	GRSM	0	0	0	0	P		0	0	2
10h	454	4184516	Oil And Gas Royalties	8,328	GRSM	0	0	0	8,328	P	2,289	6,040	0	2
10i	454	4184518	Def Operating Land & Facilities Rent Rev	480,843	Traditional OOR	(480,843)	0	(480,843)	0			0	0	4
10j	454	4184810	Facility Cost - EIX/Nonutility	47,505	Other Ratemaking	2,893	2,893	0	0			0	44,612	6, 12
10k	454	4184815	Facility Cost- Utility	0	Traditional OOR	0	0	0	0			0	0	7
10l	454	4184820	Rent Billed to Non-Utility Affiliates	1,340,461	Other Ratemaking	81,634	81,634	0	0			0	1,258,827	6, 12
10m	454	4184825	Rent Billed to Utility Affiliates	0	Traditional OOR	0	0	0	0			0	0	7
10n	454	4194110	Meter Leasing Revenue	0	Traditional OOR	0	0	0	0			0	0	1
10o	454	4194115	Company Financed Added Facilities	11,396,045	Traditional OOR	11,396,045	0	11,396,045	0			0	0	4
10p	454	4194120	Company Financed Interconnect Facilities	532,167	Traditional OOR	532,167	0	532,167	0			0	0	4
10q	454	4194130	SCE Financed Added Facility	19,497,021	Traditional OOR	19,497,021	0	19,497,021	0			0	0	4
10r	454	4194135	Interconnect Facility Finance Charge	11,003,380	Traditional OOR	11,003,380	2,866,541	8,136,839	0			0	0	8
10s	454	4204515	Operating Land & Facilities Rent Revenue	22,769,303	GRSM	0	0	0	22,769,303	P	4,546,792	18,222,511	0	2
10t	454	4867020	Nonoperating Misc Land & Facilities Rent	0	Traditional OOR	0	0	0	0			0	0	4
10u	454	-	Miscellaneous Adjustments	0	Traditional OOR	0	0	0	0			0	0	1
10v	454	4206515	Op Misc Land/Fac Rev	1,552,731	GRSM	0	0	0	1,552,731	P	1,147,071	405,660	0	2
10w	454	4184122	T-Unauth Pole Rent	0	Traditional OOR	0	0	0	0			0	0	4
10x	454	4184124	T-P&E Fees	81,402	Traditional OOR	81,402	0	81,402	0			0	0	4
10y	454	4184821	Rent Rev NU-NonBRRBA	86,928	Other Ratemaking	5,294	5,294	0	0			0	81,634	6, 12
10z	454	4184811	Fac Cost N/U-BRRBA	732,373	Other Ratemaking	44,601	44,601	0	0			0	687,771	6, 12
10aa	454	4184515	NEM 2.0	0	Other Ratemaking	0	0	0	0			0	0	6
10bb	454	4184126	Joint Pole - Tariffed - PA Inspect	1,675,736	Traditional OOR	1,675,736	0	1,675,736	0			0	0	4
10cc	454	4184526	Joint Pole - Non-Tariff PA Inspect	10,440	GRSM	0	0	0	10,440		1,862	8,578	0	2
10dd	454	4197020	Non-606 Def Operating Land & Fac Rent Rev-Pass	31,296	Traditional OOR	31,296	0	31,296	0			0	0	4
10ee	454	6120090	Nonoperating Land & Facilities Rent Expense	(14,105)	Traditional OOR	(14,105)	0	(14,105)	0			0	0	4
11	<b>454 Total</b>			<b>80,970,289</b>		<b>54,229,794</b>	<b>3,000,963</b>	<b>51,228,830</b>	<b>24,667,651</b>		<b>5,772,248</b>	<b>18,895,403</b>	<b>2,072,844</b>	
12	<b>FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)</b>			<b>80,970,289</b>										

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	
12a	456	4186114	Energy Related Services	2,642,322	Traditional OOR	2,642,322	0	2,642,322	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	1,231,471	Traditional OOR	1,231,471	0	1,231,471	0			0	0	4
12d	456	4186122	Building Rental - New 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	1,636,309	Traditional OOR	1,636,309	0	1,636,309	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	6,855	Traditional OOR	6,855	0	6,855	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	6,575	Other Ratemaking	400	400	0	0			0	6,174	6,12
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay	1,688	Traditional OOR	1,688	0	1,688	0			0	0	4
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	16,942	Traditional OOR	16,942	0	16,942	0			0	0	4
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Eltwanda	5,119	Traditional OOR	5,119	0	5,119	0			0	0	4
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	1,159	Traditional OOR	1,159	0	1,159	0			0	0	4
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater	986	Traditional OOR	986	0	986	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	862,023	GRSM	0	0	862,023	P	514,094		347,929	0	2
12r	456	4186514	Mapping Services	151,967	GRSM	0	0	151,967	P	39,317		112,650	0	2
12s	456	4186518	Enhanced Pump Test Revenue	101,300	GRSM	0	0	101,300	P	9,667		91,633	0	2
12t	456	4186524	Revenue From Scrap Paper - General Office		GRSM	0	0	0	P			0	0	2
12u	456	4186528	CTAC Revenues		GRSM	0	0	0	P			0	0	2
12v	456	4186530	AGTAC Revenues	275	GRSM	0	0	275	P	275		0	0	2
12w	456	4186716	ADT Vendor Service Revenue		GRSM	0	0	0	A			0	0	2
12xx	456	4186718	Read Water Meters - Irvine Ranch		GRSM	0	0	0	A			0	0	2
12yy	456	4186720	Read Water Meters - Rancho California		GRSM	0	0	0	A			0	0	2
12zz	456	4186722	Read Water Meters - Long Beach		GRSM	0	0	0	A			0	0	2
12aa	456	4186730	SSID Transformer Repair Services Revenue		GRSM	0	0	0	A			0	0	2
12bb	456	4186815	Employee Transfer/Affiliate Fee	97,449	Other Ratemaking	0	0	0				97,449	0	6
12cc	456	4186910	ITOC/CIAC Revenues	24,069,279	Traditional OOR	24,069,279	0	24,069,279	0			0	0	4
12cd	456	4186912	Revenue From Decommissioning Trust Fund		Other Ratemaking	0	0	0				0	0	6
12de	456	4186914	Revenue From Decommissioning Trust FAS115	-34,541,319	Other Ratemaking	0	0	0				-34,541,319	0	6
12ff	456	4186916	Offset to Revenue from NDT Earnings/Realized		Other Ratemaking	0	0	0				0	0	6
12gg	456	4186918	Offset to Revenue from FAS 115 FMV	34,541,319	Other Ratemaking	0	0	0				34,541,319	0	6
12hh	456	4186920	Revenue From Decommissioning Trust FAS115-1		Other Ratemaking	0	0	0				0	0	6
12ii	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss		Other Ratemaking	0	0	0				0	0	6
12jj	456	4186912	Power Supply Installations - IMS		GRSM	0	0	0	A			0	0	2
12kk	456	4186714	Consulting Fees - IMS		GRSM	0	0	0	A			0	0	2
12ll	456	4196105	DA Revenue	114,015	Traditional OOR	114,015	0	114,015	0			0	0	1
12mm	456	4196158	EDBL Customer Finance Added Facilities	6,324,920	Traditional OOR	6,324,920	0	6,324,920	0			0	0	4
12nn	456	4196162	SCE Energy Manager Fee Based Services	117,724	Traditional OOR	117,724	0	117,724	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	3,337,299	Traditional OOR	3,337,299	22,184	3,315,114	0			0	0	8
12ss	456	4196178	Interconnect Facilities Charges - SCE Financed	10,857,864	Traditional OOR	10,857,864	0	10,857,864	0			0	0	4
12tt	456	4196184	DMS Service Fees	2,088	Traditional OOR	2,088	0	2,088	0			0	0	4
12uu	456	4196188	CCA - Information Fees	2,638,011	Traditional OOR	2,638,011	0	2,638,011	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				3,353,919	0	6
12xx	456	4186925	GHG Allowance Revenue	420,965,362	Other Ratemaking	0	0	0				420,965,362	0	6
12yy	456	4186132	Intercon One Time	614,774	Traditional OOR	614,774	0	614,774	0			0	0	4
12zz	456	4186116	EV Charging Revenue		Traditional OOR	0	0	0	0			0	0	4
12aaa	456	4186115	Energy Reldt Srv-TSP		Traditional OOR	0	0	0	0			0	0	4
12bbb	456	4186156	NUV Labor Mltp-BRRBA	101,362	Other Ratemaking	6,173	6,173	0	0			95,189	0	6,12
12ccc	456	4186720	LCFS CR 411.5	85,924,665	Traditional OOR	85,924,665	0	85,924,665	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	P			0	0	2
12fff	456	4171023	Gas Sales - ERRRA	17,908,772	Other Ratemaking	0	0	0	0			17,908,772	0	6
12ggg	456	4186182	Miscellaneous Electric Revenue - ERRRA	32,500	Other Ratemaking	0	0	0	0			32,500	0	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		Traditional OOR	0	0	0	0			0	0	1
12jjj	456	4186115	Energy Reldt Srvcs-Tehachapi Storage Project (TSP)	611,345	Other Ratemaking	0	0	0	0			611,345	0	6
13	456	Total		583,944,996		139,758,720	28,758	139,729,963	1,115,665	563,353	552,212	443,070,711		
14		FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)		583,944,996										

Line	A FERC ACCT	B ACCT	C ACCT DESCRIPTION	D DOLLARS	E Category	Traditional OOR			GRSM			Other Ratemaking		N Notes
						F Total	G ISO	H Non-ISO	I Total	J A/P	K Threshold [10]	L Incremental	M Total	
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	122,349	Other Ratemaking	0	0	0	0			0	122,349	6
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	70,881,961	Other Ratemaking	0	0	0	0			0	70,881,961	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	35,750,160	Traditional OOR	35,750,160	35,750,160	0	0			0	0	5
15h	456.1	4198112	WDAT	8,909,868	Traditional OOR	8,909,868	0	8,909,868	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	104,527	Traditional OOR	104,527	0	104,527	0			0	0	4
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	3,054,807	Other Ratemaking	0	0	0	0			0	3,054,807	6
15u	456.1	4198910	RSR - Non-PTO's - RSBA	15,250	Other Ratemaking	0	0	0	0			0	15,250	6
15v	456.1	4171022	Transmission Sales - ERRA	35	Other Ratemaking	0	0	0	0			0	35	6
15w	456.1	4171032	Transmission Sales - PABA	8,479,669	Other Ratemaking	0	0	0	0			0	8,479,669	6
16	<b>456.1 Total</b>			<b>129,913,731</b>		<b>47,359,661</b>	<b>35,750,160</b>	<b>11,609,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,554,071</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>129,913,731</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>	<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>	<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	579,274	GRSM	0	0	0	579,274	P	113,394	465,880	0	2
24b	417	4862110	ECS - Dark Fiber	8,363,126	GRSM	0	0	0	8,363,126	A	1,636,371	6,726,755	0	2
24c	417	4862115	ECS - SCE Net Fiber	381,528	GRSM	0	0	0	381,528	A	75,186	306,342	0	2
24d	417	4862120	ECS - Transmission Right of Way	78,008	GRSM	0	0	0	78,008	A	15,264	62,744	0	2
24e	417	4862135	ECS - Wholesale FCC	14,770,442	GRSM	0	0	0	14,770,442	A	3,088,534	11,681,908	0	2
24f	417	4864115	ECS - EU FCC Rev	354,334	GRSM	0	0	0	354,334	A	64,320	290,014	0	2
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	15,064,953	GRSM	0	0	0	15,064,953	A	2,585,153	12,479,800	0	2
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	3,865,535	GRSM	0	0	0	3,865,535	A	722,260	3,143,275	0	2
24i	417	4863120	ECS - Communication Sites	454,849	GRSM	0	0	0	454,849	P	171,963	282,886	0	2
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	4,104,815	GRSM	0	0	0	4,104,815	P	839,399	3,265,416	0	2
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	1,119,203	GRSM	0	0	0	1,119,203	P	190,876	928,327	0	2
24l	417	4863125	ECS - Micro Cell	2,301,476	GRSM	0	0	0	2,301,476	P	352,234	1,949,242	0	2
24m	417	4864120	ECS - End User Universal Service Fund Fee	93,968	GRSM	0	0	0	93,968	A	12,293	81,675	0	2
24n	417	4864116	ECS - Intrastate End User Revenue	1,488,415	GRSM	0	0	0	1,488,415	A	339,726	1,148,689	0	2
24o	417	4864121	ECS - Intrastate End User Fees	140,794	GRSM	0	0	0	140,794	A	28,350	112,445	0	2
24p	417	4864117	ECS - Interstate End User Tax Exempt	261,361	GRSM	0	0	0	261,361	A	48,699	212,662	0	2
24q	417	4864122	ECS - EU USAC E-Rate	38,726	GRSM	0	0	0	38,726	A	6,633	32,094	0	2
24r	417	4864200	ECS - DF EU Interstate	-18,880	GRSM	0	0	0	(18,880)	A	2,100	(20,980)	0	2
24s	417	4864201	ECS - DF EU Intrastate	95,856	GRSM	0	0	0	95,856	A	18,890	76,966	0	2
24t	417	4864202	ECS - DF EU Interstate USAC E-Rate	91,748	GRSM	0	0	0	91,748	A	13,300	78,449	0	2
24u	417	4864203	ECS - DF EU Interstate CTF	17,026	GRSM	0	0	0	17,026	A	2,100	14,926	0	2
24v	417	4862105	ECS - Fin Chg	-10,075	GRSM	0	0	0	(10,075)	A	(10,075)	0	0	2
24w	417	4863135	ECS - Pass Pole Attachments	68	GRSM	0	0	0	68	P	(959)	1,027	0	2
24x	417	4864123	ECS - LIT EU Interstate CTF	845	GRSM	0	0	0	845	A	166	678	0	2
24y	417	4864124	ECS - LIT EU Interstate USAC E-Rate	181,399	GRSM	0	0	0	181,399	A	16,552	164,847	0	2
24z	417	4864125	ECS - LIT EU Interstate CTF	18,336	GRSM	0	0	0	18,336	A	3,061	15,275	0	2
25	<b>417 ECS Total</b>			<b>53,837,129</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>53,837,129</b>		<b>10,335,788</b>	<b>43,501,341</b>	<b>0</b>	
26	<b>417 Other</b>			<b>9,277,393</b>										
27	<b>FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)</b>			<b>63,114,522</b>										

Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Traditional OOR			GRSM			Other Ratemaking		
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
<b>Subsidiaries</b>														
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	-526	Traditional OOR	(526)	0	(526)	0			0	0	13
28e	418.1		Edison Material Supply (EMS)	745,035	Traditional OOR	745,035	45,373	699,662	0			0	0	7.17
29	<b>418.1 Subsidiaries Total</b>			<b>744,509</b>		<b>744,509</b>	<b>45,373</b>	<b>699,136</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	
30	<b>418.1 Other (See Note 16)</b>			<b>-745,035</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>-526</b>										
32	<b>Totals</b>			<b>869,163,830</b>		<b>260,350,454</b>	<b>38,825,253</b>	<b>221,525,200</b>	<b>80,186,919</b>		<b>16,671,389</b>	<b>63,515,530</b>	<b>528,626,457</b>	

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			36,608,563	= Sum Active categories in column L
37	Ratepayers' Share of Active Incremental Revenue			3,660,856	= Line 36D * 10%
38	Total Passive Incremental Revenue			28,898,390	= Sum Passive categories in column L
39	Ratepayers' Share of Passive Incremental Revenue			8,069,517	= Line 38D * 30%
40	Total Ratepayers' Share of Incremental Revenue			11,730,373	= Line 37D + Line 39D
41	ISO Ratepayers' Share of Incremental Revenue (%)			32.54%	see Note 11
42	ISO Ratepayers' Share of Incremental Revenue			3,817,244	= Line 40D * Line 41D
43	<b>Tot. ISO Ratepayers' Share NTP&amp;S Gross Rev.</b>			<b>9,242,371</b>	= Line 34D + Line 42D

44	<b>Total Revenue Credits:</b>			<b>\$48,067,624</b>	Amount 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 = 0.0609 Source: CPUC D. 19-05-020
- ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
- Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
- The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
- Allocator is equal to the jurisdictional split of the Threshold Revenue, which is jurisdictionalized as \$5.425M to FERC ratepayers and \$11.246M to CPUC ratepayers per the 2009 CPUC General Rate Case (D. 09-03-025). The ISO ratepayers' share of ratepayer revenue is \$5.425M/\$16.671M = 32.54%.
- Allocated based on the CPUC Base Revenue Requirement Balancing Account (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 = 0.0609 Source: CPUC D. 19-05-020
- Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e. Revenues and costs shall be non-ISO.
- SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e. Revenues and costs shall be non-ISO.
- Southern States Realty is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for Southern States Realty are reported on Acct 418.1, pg 225.17e.
- For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses.
- Per GRC Decision D.87-12-066, for ratemaking purposes EMS financials are consolidated with SCE's. See FERC Form 1 page 123.3 under "Equity Investment Differences". Consequently, net income of EMS is not reported separately in FERC Form 1 and is not a part of FERC Account 418.1 totals. To ensure that ratepayers receive the net income from this subsidiary SCE includes EMS net income in the formula on line 28f. This amount is reversed as part of line 30 to remain consistent with the totals reported in FERC Form 1.

**NETWORK UPGRADE CREDIT AND INTEREST EXPENSE**

Workpaper: WP Schedule 22

Prior Year: 2020

**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	\$36,762,569	See Note 1
2	Acct 252 Other	\$144,313,294	Line 3 - Line 1
3	Total Acct 252 - Customer Advances for Construction	\$181,075,863	FF1 113.56d
<b>2) End of Year Balances: (Note 2)</b>			
4	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$19,178,430	See Note 3
5	Acct 252 Other	\$171,906,779	Line 6 - Line 4
6	Total Acct 252 - Customer Advances for Construction	\$191,085,209	FF1 113.56c
7	Average Outstanding Network Upgrade Credits Beginning and End of Year	\$27,970,500	(Line 1 + Line 4) / 2
8	Interest On Network Upgrade Credits Recorded in FERC Acct 242	\$2,371,003	See Note 4
9	Acct 242 Other	\$821,450,941	Line 10 - Line 8
10	Total Acct 242 - Miscellaneous Current and Accrued Liabilities	\$823,821,944	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

13

	<b><u>Prior Year</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>Description of Issue Resulting in Other Regulatory <u>Asset/Liability</u></b>	<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Commission Order Granting Approval of <u>Regulatory Liability</u></b>
	<b>Prior Year BOY Other Reg <u>Asset/Liability</u></b>	<b>Prior Year EOY Other Reg <u>Asset/Liability</u></b>	<b>Prior Year Amortization or Regulatory <u>Debit/Credit</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 Amount	Average Amount	Period Amount	Source
1	Tehachapi:	\$160,227	\$158,248	\$7,624,571	10-CWIP, Lines 13, 14, 80
2	Devers to Colorado River:	\$0	\$0	\$0	10-CWIP, Lines 13, 14, 106
3	South of Kramer:	\$5,772,573	\$5,634,482	\$2,437,769	10-CWIP, Lines 13, 14, 132
4	West of Devers:	\$650,835,317	\$561,949,690	-\$650,835,317	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:	\$5,327,832	\$1,882,516	-\$5,327,832	10-CWIP, Lines 27, 28, 236
8	Mesa:	\$130,044,184	\$82,731,750	-\$127,003,606	10-CWIP, Lines 27, 28, 262
9	Alberhill:	\$23,818,399	\$22,821,065	\$1,577,239	10-CWIP, Lines 27, 28, 288
10	ELM Series Caps:	\$134,608,216	\$111,791,647	-\$91,657,227	10-CWIP, Lines 27, 28, 314
11	Riverside:	\$23,607,954	\$5,363,187	\$43,070,583	10-CWIP, Lines 27, 28, 340
12		\$0	---	\$0	10-CWIP, Lines 27, 28, 366
13	Totals:	\$974,174,702	\$792,332,585	-\$820,113,819	Sum of Lines 1 to 12

b) Return:		EOY Amount	Average Amount	Source
14	CWIP Amount:	\$974,174,702	\$792,332,585	Line 13
15	Cost of Capital Rate:	7.3080%	7.3080%	1-BaseTRR, Line 54
16	Cost of Capital:	\$71,192,283	\$57,903,337	Line 14 * Line 15

c) Income Taxes		EOY Amount	Average Amount	Source
17	CWIP Amount:	\$974,174,702	\$792,332,585	Line 13
18	Equity ROR w Preferred Stock ("ER"):	5.2391%	5.2391%	1-BaseTRR, Line 55
19	Composite Tax Rate:	27.9836%	27.9836%	1-BaseTRR, Line 59
20	Income Taxes:	\$19,832,033	\$16,130,131	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 Amount	Average Amount	
26	Tehachapi CWIP Amount:	\$160,227	Line 1
27	ROE Adder %:	1.25%	15-IncentiveAdder, Line 5
28	ROE Adder \$:	\$1,321	Formula on Line 33

2) Devers to Colorado River

	EOY Amount	Average Amount	
29	DCR CWIP Amount:	\$0	Line 2
30	ROE Adder %:	1.00%	15-IncentiveAdder, Line 6
31	ROE Adder \$:	\$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 Amount	True Up TRR Amount	Source
34	Return:	\$71,192,283	Line 16
35	Income Taxes:	\$19,832,033	Line 20
36	ROE Adder Tehachapi:	\$1,321	Line 28
37	ROE Adder DCR:	\$0	Line 31
38	FF&U:	\$1,880,332	Note 1
39	Total:	\$92,905,969	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>Cost of</u>	<u>Income</u>			= Sum C1 to C4	
<u>Project</u>	<u>Capital</u>	<u>Taxes</u>	<u>ROE Adder</u>	<u>FF&amp;U</u>	<u>Total</u>	<u>Source</u>
40 Tehachapi:	\$11,709	\$3,262	\$1,321	\$337	\$16,629	Note 2
41 Devers to Colorado River:	\$0	\$0	\$0	\$0	\$0	Note 2
42 South of Kramer:	\$421,857	\$117,517	\$0	\$11,142	\$550,516	Note 2
43 West of Devers:	\$47,562,775	\$13,249,561	\$0	\$1,256,211	\$62,068,547	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:	\$389,356	\$108,463	\$0	\$10,284	\$508,102	Note 2
47 Mesa:	\$9,503,575	\$2,647,411	\$0	\$251,005	\$12,401,991	Note 2
48 Alberhill:	\$1,740,639	\$484,890	\$0	\$45,973	\$2,271,502	Note 2
49 ELM Series Caps:	\$9,837,113	\$2,740,324	\$0	\$259,814	\$12,837,251	Note 2
50 <b>Riverside:</b>	\$1,725,259	\$480,605	\$0	\$45,567	\$2,251,432	Note 2
51	---	---	---	---	---	Note 2
52 Totals:	\$71,192,283	\$19,832,033	\$1,321	\$1,880,332	\$92,905,969	Sum L 40 to L 51

2) Contribution to the True Up TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Cost of</u>	<u>Income</u>			= Sum C1 to C4	
<u>Project</u>	<u>Capital</u>	<u>Taxes</u>	<u>ROE Adder</u>	<u>FF&amp;U</u>	<u>Total</u>	<u>Source</u>
53 Tehachapi:	\$11,565	\$3,222	\$1,305	\$332	\$16,423	Note 3
54 Devers to Colorado River:	\$0	\$0	\$0	\$0	\$0	Note 3
55 South of Kramer:	\$411,766	\$114,706	\$0	\$10,875	\$537,347	Note 3
56 West of Devers:	\$41,067,050	\$11,440,047	\$0	\$1,084,648	\$53,591,746	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:	\$137,573	\$38,324	\$0	\$3,634	\$179,531	Note 3
60 Mesa:	\$6,046,002	\$1,684,235	\$0	\$159,685	\$7,889,921	Note 3
61 Alberhill:	\$1,667,754	\$464,586	\$0	\$44,048	\$2,176,388	Note 3
62 ELM Series Caps:	\$8,169,687	\$2,275,830	\$0	\$215,775	\$10,661,292	Note 3
63 <b>Riverside:</b>	\$391,940	\$109,183	\$0	\$10,352	\$511,474	Note 3
64	---	---	---	---	---	Note 3
65 Totals:	\$57,903,337	\$16,130,131	\$1,305	\$1,529,349	\$75,564,122	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:	-\$820,113,819	Line 13, Col 3
67 AFCRCWIP:	9.344%	2-IFPTRR, Line 16
68 CWIP component of IFPTRR without FF&U:	-\$76,629,273	Line 66 * Line 67
69 FF&U:	-\$1,582,944	Line 68 * (28-FFU, L5 FF Factor + U Factor)
70 CWIP component of IFPTRR including FF&U:	-\$78,212,217	Line 68 + Line 69

b) Individual Project Contribution

<u>Project</u>	<u>Amount</u>	<u>Amount</u>	<u>Source</u>
	<u>wo FF&amp;U</u>	<u>with FF&amp;U</u>	
71 Tehachapi:	\$712,420	\$727,136	Note 4
72 Devers to Colorado River:	\$0	\$0	Note 4
73 South of Kramer:	\$227,779	\$232,484	Note 4
74 West of Devers:	-\$60,812,336	-\$62,068,547	Note 4
75 Red Bluff:	\$0	\$0	Note 4
76 Whirlwind Sub Expansion:	\$0	\$0	Note 4
77 Colorado River Sub Expansion:	-\$497,819	-\$508,102	Note 4
78 Mesa:	-\$11,866,882	-\$12,112,018	Note 4
79 Alberhill:	\$147,373	\$150,417	Note 4
80 ELM Series Caps:	-\$8,564,210	-\$8,741,122	Note 4
81 <b>Riverside:</b>	\$4,024,402	\$4,107,534	Note 4
82	---	---	Note 4
83 Totals:	-\$76,629,273	-\$78,212,217	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:	\$91,025,637	Sum Line 34 to 37
85	CWIP component of IFPTRR wo FF&U:	-\$76,629,273	Line 68
86	Total without FF&U:	\$14,396,364	Line 84 + Line 85
87	FF Factor:	0.9248%	28-FFU, Line 5
88	U Factor:	1.1409%	28-FFU, Line 5
89	Franchise Fees Amount:	\$133,139	Line 86 * Line 87
90	Uncollectibles Amount:	\$164,250	Line 86 * Line 88
91	Total Contribution of CWIP to Retail Base TRR:	\$14,693,752	Line 86 + Line 89 + Line 90
92	Total Contribution of CWIP to Wholesale Base TRR:	\$14,529,502	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:	\$16,292	\$712,420	\$15,053	\$743,765	Note 5
94	Devers to Colorado River:	\$0	\$0	\$0	\$0	Note 5
95	South of Kramer:	\$539,374	\$227,779	\$15,847	\$783,000	Note 5
96	West of Devers:	\$60,812,336	-\$60,812,336	\$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:	\$497,819	-\$497,819	\$0	\$0	Note 5
100	Mesa:	\$12,150,986	-\$11,866,882	\$5,869	\$289,972	Note 5
101	Alberhill:	\$2,225,528	\$147,373	\$49,017	\$2,421,919	Note 5
102	ELM Series Caps:	\$12,577,437	-\$8,564,210	\$82,902	\$4,096,129	Note 5
103	Riverside:	\$2,205,865	\$4,024,402	\$128,700	\$6,358,966	Note 5
104		---	---	---	---	Note 5
105	Totals:	\$91,025,637	-\$76,629,273	\$297,388	\$14,693,752	

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:	\$16,292	\$712,420	\$6,739	\$735,451	Note 6
107	Devers to Colorado River:	\$0	\$0	\$0	\$0	Note 6
108	South of Kramer:	\$539,374	\$227,779	\$7,095	\$774,247	Note 6
109	West of Devers:	\$60,812,336	-\$60,812,336	\$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:	\$497,819	-\$497,819	\$0	\$0	Note 6
113	Mesa:	\$12,150,986	-\$11,866,882	\$2,627	\$286,731	Note 6
114	Alberhill:	\$2,225,528	\$147,373	\$21,945	\$2,394,846	Note 6
115	ELM Series Caps:	\$12,577,437	-\$8,564,210	\$37,115	\$4,050,342	Note 6
116	Riverside:	\$2,205,865	\$4,024,402	\$57,618	\$6,287,885	Note 6
117		---	---	---	---	Note 6
118	Totals:	\$91,025,637	-\$76,629,273	\$133,139	\$14,529,502	

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	9.34%
13	Prior Year		2020
14	Wholesale Rate Base Difference for Prior Year		-\$2,712,650
15	Wholesale Rate Base Adjustment	Line 14 * Line 12	-\$253,463

**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**

<b>26</b>		<b>Source</b>		<b>Notes/Instructions</b>
<b>27</b>	EPRI Dues	SCE Records	\$468,351	Note 5
<b>28</b>	EEI Dues	SCE Records	\$46,948	Note 5
<b>29</b>	Sum of EPRI and EEI Dues	Line 27 + 28	\$515,299	
<b>30</b>	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	6.9823%	
<b>31</b>	EPRI and EEI Dues Exclusion	Line 29 * 30	\$35,980	

**d) Total Expense Difference**

<b>32</b>				<b>Notes/Instructions</b>
<b>32</b>	1) Wholesale Depreciation Difference	- Line 7, Col. 2	\$2,176,300	
<b>33</b>	2) Taxes Deferred - Make Up Adjustment	Line 20	-\$3,475,597	
<b>34</b>	3) Excess Deferred Taxes	Line 23	-\$59,847	
<b>35</b>	4) Taxes Deferred - Acct. 282 ACRS/MACRS	- Line 10, Col. 2	-\$511,200	
<b>36</b>	5) EPRI and EEI Dues Exclusion	- Line 31	-\$35,980	
<b>37</b>	6) Additional Expense Difference		-\$24,051	Note 6
<b>38</b>		Total Expense Difference:	-\$1,930,375	

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

	<b>Source</b>	<b>Value</b>	
<b>39</b>	Wholesale Rate Base Adjustment	Line 15	-\$253,463
<b>40</b>	Expense Difference	Line 38	-\$1,930,375
<b>41</b>	Uncollectibles Expense -- Prior Year TRR	- 1-Base TRR, L 80	-\$14,184,096
<b>42</b>	Uncollectibles Expense -- IFPTRR	- 2-IFPTRR, L 80	-\$1,241,376
<b>43</b>	Subtotal:	Sum Line 39 to Line 42	-\$17,609,309
<b>44</b>	Franchise Fee Exclusion		-\$20,196
<b>45</b>	Wholesale Difference to the Base TRR:	Line 43 + Line 44	-\$17,629,506

**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</u> <u>Year</u>	<u>Federal</u> <u>Income Tax</u> <u>Rate ("FITR")</u>	<u>Source</u>
1	2022	21.00%	Note 1, Note 4
2		0	

**2) Composite State Income Tax Rate**

<u>Line</u>	<u>Rate</u> <u>Year</u>	<u>State</u> <u>Income Tax</u> <u>Rate ("CSITR")</u>	<u>Source</u>
8	2022	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)	\$132,882,954
15	Capitalization Rate (Note 3)	45.5%
16	Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 * Line 15)	\$60,461,744
17	Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 - Line 16)	\$72,421,210

**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: CPUC D. 19-05-20  
For the following Prior Years: 2018 – 2020
- 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	\$45,761,462
2	Total Wages and Salaries	FF1 354.28b	\$911,707,192
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$244,615,529
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$667,091,663
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	-\$17,396,019
6	Less A&G NOIC	20-AandG, Note 2	-\$5,700,430
7	NOIC wo A&G NOIC	Line 5 - Line 6	-\$11,695,589
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$655,396,074
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	6.9823%

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
13	Transmission Plant - ISO	7-PlantStudy, Line 21	\$9,662,547,991
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,587,005,797
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$110,808,881
18	Total General Plant	6-PlantInService, Line 21, C1	\$3,458,659,697
19	General Plant - ISO	Line 18 * Line 9	\$241,492,635
20	Total Plant In Service	FF1 207.104g	\$54,562,145,476
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	18.3549%

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	5,947	563 - Overhead Line Expenses - Allocated
28	Non-ISO Line Miles	6,523	567 - Line Rents - Allocated
29	Total Line Miles	12,470 = L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30	Line Miles Percent ISO	47.7% = L27 / L29	
31			
32	b) Underground Line Miles		
33	ISO Underground Line Miles	5	564 - Underground Line Expense
34	Non-ISO Underground Line Miles	363	572 - Maintenance of Underground Transmission Lines
35	Total Underground Line Miles	368 = L33 + L34	
36	Underground Line Miles Percent ISO	1.3% = L33 / L35	
37			
38	c) Circuit Breakers		
39	ISO Circuit Breakers	1,291	All Other Non 0% or 100% Transmission O&M Accounts
40	Non-ISO Breakers	2,015	
41	Total Circuit Breakers	3,306 = L39 + L40	
42	Circuit Breakers Percent ISO	39.1% = L39 / L41	
43			
44	d) Distribution Circuit Breakers		
45	ISO Distribution Circuit Breakers	0	582 - Station Expenses
46	Non-ISO Distribution Circuit Breakers	8,942	590 - Maintenance Supervision and Engineering
47	Total Distribution Circuit Breakers	8,942 = 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	2020	Present	366	0.9248%	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	2020	Present	366	1.14091%	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	2020	0.92481%	1.14091%	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:	0.92481%	$((L1 \text{ FF Factor} * L1 \text{ Days}) + (L2 \text{ FF Factor} * L2 \text{ Days})) / (L1 + L2 \text{ Days})$
Prior Year U Factor:	1.14091%	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$

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

<u>Line</u>	<u>TRR Values</u>	<u>Notes</u>	<u>Source</u>
1	\$1,394,859,379 = Wholesale Base TRR		1-BaseTRR, Line 89
2	-\$111,260,489 = Total Wholesale TRBAA	Note 1	2022 TRBAA ER22-308
3	-\$110,802,984 = HV Wholesale TRBAA		2022 TRBAA ER22-308
4	-\$457,506 = LV Wholesale TRBAA		2022 TRBAA ER22-308
5	-\$9,193,506 = Total Standby Transmission Revenues	Note 2	SCE Retail Standby Rate Revenue
6	96.8964% = HV Allocation Factor		31-HVLV, Line 37
7	3.1036% = LV Allocation Factor		31-HVLV, Line 37

**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: \$1,394,859,379	\$1,351,568,830	\$43,290,548	See Note 3
9	CWIP Component of Wholesale Base TRR: \$14,529,502	\$14,529,502	\$0	See Note 4
10	Non-CWIP Component of Wholesale Base TRR: \$1,380,329,876	\$1,337,039,328	\$43,290,548	See Note 5
11	Wholesale TRBAA: -\$111,260,489	-\$110,802,984	-\$457,506	Lines 2 to 4
12	Less Standby Transmission Revenues: <u>-\$9,193,506</u>	<u>-\$8,908,178</u>	<u>-\$285,328</u>	See Note 6
13	<b>Components of Wholesale Transmission Revenue Requirement:</b> \$1,274,405,384	\$1,231,857,668	\$42,547,715	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 =	\$42,547,715		29-WholesaleTRRs, Line 13, C3
2	Gross Load =	84,432,528	MWh	32-Gross Load, Line 4
3	Low Voltage Access Charge =	\$0.00050	per kWh	Line 1 / (Line 2 * 1000)

**Calculation of High Voltage Utility Specific Rate:**

(used by ISO in billing of ISO TAC)

				<u>Source</u>
4	SCE HV TRR =	\$1,231,857,668		29-WholesaleTRRs, Line 13, C2
5	Gross Load =	84,432,528	MWh	32-Gross Load, Line 4
6	High Voltage Utility-Specific Rate =	\$0.0145898	per kWh	Line 4 / (Line 5 * 1000)

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

				<u>Source</u>
7	HV Wholesale TRR =	\$1,231,857,668		29-WholesaleTRRs, Line 13, C2
8	Sum of Monthly Peak Demands:	171,054	MW	32-Gross Load, Line 5
9	HV Existing Contracts Access Charge:	\$7.20	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

A) Total ISO Plant from Prior Year				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:					
Line	Classification of Facility:	Total ISO Gross Plant	Land	Structures	HV Land	LV Land	HV Structures	LV Structures	HV/LV Transformers
1	<b>Lines:</b>								
2	HV Transmission Lines	\$4,719,997,898	\$209,307,062	\$4,510,690,836	\$209,307,062	\$0	\$4,510,690,836	\$0	\$0
3	LV Transmission Lines	\$145,060,314	\$5,247,246	\$139,813,068	\$0	\$5,247,246	\$0	\$139,813,068	\$0
4	<b>Total Transmission Lines (L2 + L3):</b>	\$4,865,058,212	\$214,554,307	\$4,650,503,904	\$209,307,062	\$5,247,246	\$4,510,690,836	\$139,813,068	\$0
5									
6	<b>Substations:</b>								
7	HV Substations (>= 200 kV)	\$4,276,744,145	\$41,053,658	\$4,235,690,487	\$41,053,658	\$0	\$4,235,690,487	\$0	\$0
8	Straddle Subs (Cross 200 kV boundary):	476,087,564	\$191,581	\$475,895,983	\$121,604	\$69,977	\$288,555,572	\$126,891,814	\$60,448,597
9	LV Substations (Less Than 200kV)	44,658,070	\$145,919	\$44,512,150	\$0	\$145,919	\$0	\$44,512,150	\$0
10	<b>Total all Substations (L7 + L8 + L9)</b>	\$4,797,489,779	\$41,391,158	\$4,756,098,621	\$41,175,261	\$215,897	\$4,524,246,059	\$171,403,965	\$60,448,597
11									
12	<b>Total Lines and Substations</b>	\$9,662,547,991	\$255,945,466	\$9,406,602,525	\$250,482,323	\$5,463,143	\$9,034,936,896	\$311,217,033	\$60,448,597
13									
14									
15	Gross Plant that can directly be determined to be HV or LV:								
16									
17			<b>High</b>	<b>Low</b>	<b>Total</b>				<b>Notes:</b>
18	Land		<b>Voltage</b>	<b>Voltage</b>					From above Line 12
19	Structures								From above Line 12
20	Total Determined HV/LV:								Sum of lines 18 and 19
21	Gross Plant Percentages (Prior Year):		96.702%	3.298%					Percent of Total
22									
23	Straddling Transformers	\$58,454,983	\$1,993,613	\$60,448,597					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	\$9,343,874,202	\$318,673,789	\$9,662,547,991					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	\$9,343,874,202			\$9,662,547,991				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:	\$1,556,856,964		\$4,206,885	\$1,561,063,849				13 Month Average: 10-CWIP, Line 54, Col. 8
34	CWIP in Rate Year	<u>-\$820,113,819</u>		<u>\$0</u>	<u>-\$820,113,819</u>				Line 32 + Line 33 + Line 34
35	Total HV and LV Gross Plant for Rate Year	\$10,080,617,347		\$322,880,673	\$10,403,498,021				
36									
37	HV and LV Gross Plant Percentages:		96.896%	3.104%					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	84,406,462		Note 1
2	18,762		Note 2
3	7,304		Note 4
4	84,432,528	Line 1 + Line 2 + Line 3	Sum of above
5	171,054		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: 1,412,488,884 Source: 1-BaseTRR WS, Line 86

Input cells are shaded yellow

1) Derivation of "Total Demand Rate" and "Total Energy Rate":

Line	CPUC Rate Group	12-CP factors	Total Allocated costs	GWh	Backup GWh	NEM GWh	Maximum demand - MW	Standby demand - MW	Billing Determinants with NEM Adjustment	Total energy rate - \$/kWh	Total demand rate - \$/kW-month	GWh	Maximum demand - MW	Standby demand - MW	Notes
Sales Forecast Billing Determinants:															
			= Retail Base TRR * Line1:Col1	Sales Forecast (Not Including Backup)	Sales Forecast (Backup)	NEM Adjustment	Applies to supplemental kW demand charges	Applies to contracted standby kW demand charges	= (Line1:Col3 + Line1:Col4) - Line1:Col5	= Line1:Col2 / (Line1:Col8*10^6)	= Line1:Col2 / ((Line1:Col6 + Line1:Col7)*10^3)	Recorded Billing Determinants: to be applied to the Supplemental kW demand charges, and the Contracted Standby kW demand charges			
1a	Domestic	43.78%	\$618,413,356	27,983		1932	0	0	26,051	\$0.02374					
1b	TOU-GS-1	7.68%	\$108,437,662	5,924		32	0	1	5,892	\$0.01841					
1b2	TOU-GS-1 continued								0		\$3.81	\$107,311,198	\$3.81	1	Notes 9,10
1c	TC-1	0.05%	\$700,663	55		0	0	0	55	\$0.01263					
1d	TOU-GS-2	15.26%	\$215,549,325	12,185		143	41,899	34	12,042		\$5.14				
1e	TOU-GS-3	8.60%	\$121,461,202	7,403		118	21,435	73	7,285		\$5.65				
1f	TOU-8-SEC	8.34%	\$117,787,826	7,530		45	19,232	0	7,485		\$6.12				
1g	TOU-8-PRI	5.93%	\$83,774,098	5,599		30	13,031	0	5,569		\$6.43				
1h	TOU-8-SUB	6.32%	\$89,294,092	5,967		14	12,054	0	5,953		\$7.41				
1i	TOU-8-Standby-SEC	0.09%	\$1,242,648	95	85	0	289	232	180		\$2.38				
1j	TOU-8-Standby-PRI	0.19%	\$2,722,050	397	211	0	1,031	1,174	608		\$1.23				
1k	TOU-8-Standby-SUB	0.32%	\$4,590,101	1,930	530	0	3,935	7,510	2,460		\$0.40				
1l	TOU-PA-2	1.66%	\$23,385,478	1,832		106	8,779	1	1,726		\$2.66				
1m	TOU-PA-3	1.35%	\$19,058,603	1,549		60	5,346	20	1,489		\$3.55				
1n	Street Lighting	0.43%	\$6,071,779	475		0	0	0	475	\$0.01279					
1o	---								0						
2	Totals:	100.00%	\$1,412,488,884	78,924	825	2,480	127,031	9,044	77,268						

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

Line	CPUC Rate Group	Standby Allocated costs	Standby Demand - MW	Contracted Standby Demand Charge \$/kW	CPUC Rate Group	Non-Standby Allocated Costs	Sum of Standby and Non-Standby Demand	Supplemental kW demand Charge \$/kW
6		from Line1:Col2	from Line1:Col7	= Col1 / Col2 / 10^3		from Line1:Col2	Note 11	= Col 6 / (Col 7 * 10^3)
9	TOU-8-Standby-SEC	\$1,242,648	232	\$5.35	TOU-8-Standby-SEC	\$117,787,826	19,521	\$6.03
9b	TOU-8-Standby-PRI	\$2,722,050	1,174	\$2.32	TOU-8-Standby-PRI	\$83,774,098	14,062	\$5.96
9c	TOU-8-Standby-SUB	\$4,590,101	7,510	\$0.61	TOU-8-Standby-SUB	\$89,294,092	15,989	\$5.58
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	\$618,413,356	\$618,413,356		\$0.02374						
16b	TOU-GS-1	\$108,437,662	\$108,435,721	\$1,941	\$0.01840	\$3.81	\$3.81			Note 15	\$0.01840
16c	TC-1	\$700,663	\$700,663		\$0.01263						
16d	TOU-GS-2	\$215,549,325	\$215,374,760	\$174,566		\$5.14	\$5.14			Note 16	\$0.01741
16e	TOU-GS-3	\$121,461,202	\$121,069,862	\$391,340		\$5.65	\$5.35				\$0.01741
16f	TOU-8-SEC	\$116,042,793	\$116,042,793			\$6.03					\$0.01550
16g	TOU-8-PRI	\$77,632,255	\$77,632,255			\$5.96					\$0.01394
16h	TOU-8-SUB	\$67,319,163	\$67,319,163			\$5.58					\$0.01131
16i	TOU-8-Standby-SEC	\$2,987,681	\$1,745,033	\$1,242,648		\$6.03	\$5.35				
16j	TOU-8-Standby-PRI	\$8,863,893	\$6,141,843	\$2,722,050		\$5.96	\$2.32				
16k	TOU-8-Standby-SUB	\$26,565,031	\$21,974,930	\$4,590,101		\$5.58	\$0.61				
16l	TOU-PA-2	\$23,385,478	\$23,384,082	\$1,396		\$2.66	\$2.66	\$1.99	\$1.99	Note 17	
16m	TOU-PA-3	\$19,058,603	\$18,989,139	\$69,464		\$3.55	\$3.55				
16n	Street Lighting	\$6,071,779	\$6,071,779		\$0.01279						
16o	---										
17	Totals:	\$1,412,488,884	\$1,403,295,378	\$9,193,506							

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), = (Line1b;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.

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22 Rate Schedules in each CPUC Rate Group:

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25 CPUC Rate Group	Rate Schedules included in Each Rate (Rate Schedules included in Each Rate Group in the Rate Effective Period)
26a Domestic	Includes Schedules D, D-CARE, D-FERA, TOU-D-T, TOU-EV-1, TOU-D-TEV, DE, D-SDP, D-SDP-O, DM, DMS-1, DMS-2, DMS-3, and DS.
Domestic (con't)	D (Option CPP), D-CARE (Option CPP), TOU-D-Option A, TOU-D-Option B, TOU-D-3, TOU-D-T-CPP, TOU-D (Options 4-9 PM, 5-8 PM, PRIME, and CPP)
26b TOU-GS-1	Includes Schedules GS-1, TOU-EV-3, TOU-EV-7 (Options D and E), and TOU-GS-1 (Options E, ES, D, LG, C, A, B, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26c TC-1	Includes Schedules TC-1, Wi-Fi-1, and WTR.
26d TOU-GS-2	Includes Schedules GS-2, TOU-EV-4, TOU-EV-8, and TOU-GS-2 (Options D, E, A, B, R, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26e TOU-GS-3	Includes Schedules TOU-GS-3-CPP, TOU-EV-8, and TOU-GS-3 (Options D, E, A, B, R, RTP, SOP, Standby, TOU-BIP, GS-APS, GS-APS-E, and ME).
26f TOU-8-SEC	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26g TOU-8-PRI	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26h TOU-8-SUB	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26i TOU-8-Standby-SEC	Includes Schedules TOU-8-Standby (Options D, LG, A, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26j TOU-8-Standby-PRI	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26k TOU-8-Standby-SUB	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26l TOU-PA-2	Includes Schedules PA-1, PA-2, TOU-PA-ICE, and TOU-PA-2 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, CPP, Standby, and AP-I).
26m TOU-PA-3	Includes Schedules TOU-PA-3-CPP, and TOU-PA-3 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, Standby, and AP-I).
26n Street Lighting	Includes Schedules AL-2, AL-2-B, AL-2-F, DWL, LS-1, LS-2, LS-3, LS-3-B, and OL-1.
26o ---	

27  
28  
29 Recorded 12-CP Load Data by Rate Group (MW)

30	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	
31				=						=		
32				Line35:(Col1+Col2 +Col3)/3			from Line1:Col3 Note 18	from Line1:Col4	= Col 7 + Col 8	Line35:(Col4*Col5 /Col6*Col9)	= Line35:(Col10 / total of Col10)	
33		12-CP MW								MW		
34	CPUC Rate Group	2017	2018	2019	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	78,359	66,768	68,199	71,109	1.0905	29,389	27,983	0	27,983	73,833	43.78%
35b	TOU-GS-1	12,202	11,735	11,549	11,829	1.0909	5,904	5,924	0	5,924	12,946	7.68%
35c	TC-1	83	76	84	81	1.0917	59	55	0	55	84	0.05%
35d	TOU-GS-2	28,687	27,971	26,717	27,792	1.0905	14,350	12,185	0	12,185	25,734	15.26%
35e	TOU-GS-3	15,513	14,472	13,924	14,637	1.0900	8,145	7,403	0	7,403	14,501	8.60%
35f	TOU-8-SEC	14,237	14,201	13,320	13,919	1.0909	8,233	7,625	0	7,625	14,063	8.34%
35g	TOU-8-PRI	9,644	9,263	9,174	9,361	1.0644	5,973	5,996	0	5,996	10,002	5.93%
35h	TOU-8-SUB	11,029	11,532	11,496	11,352	1.0315	8,675	7,897	0	7,897	10,661	6.32%
35i	TOU-8-Standby-SEC	142	137	127	135	1.0911	84	0	85	85	148	0.09%
35j	TOU-8-Standby-PRI	301	297	330	310	1.0645	213	0	211	211	325	0.19%
35k	TOU-8-Standby-SUB	602	789	862	751	1.0316	748	0	530	530	548	0.32%
35l	TOU-PA-2	2,325	2,678	2,347	2,450	1.0910	1,754	1,832	0	1,832	2,792	1.66%
35m	TOU-PA-3	1,858	1,924	1,937	1,907	1.0896	1,414	1,549	0	1,549	2,275	1.35%
35n	Street Lighting	960	709	1,072	913	1.0938	654	475	0	475	725	0.43%
35o	---											
36	Totals:	175,944	162,552	161,138	166,544		85,595	78,924	825	79,748	168,637	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)			-\$272,148,807
7	Unfunded Reserves (Average BOY/EOY):	(Line 17, Col 3)			-\$241,192,829
8					
9					
10					
11					
12	<b>Description of Issue</b>				
13	<b>Unfunded Reserves</b>				
14	Provision for Injuries and Damages	(Line 24)	-\$205,274,299	-\$264,962,790	-\$235,118,544
15	Provision for Vac/Sick Leave	(Line 29)	-\$4,309,500	-\$6,586,442	-\$5,447,971
16	Provision for Supplemental Executive Retirement Plan	(Line 36)	-\$653,052	-\$599,575	-\$626,313
17	Totals:	(Line 14 + Line 15 + Line 16)	-\$210,236,850	-\$272,148,807	-\$241,192,829
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)	-\$2,939,940,360	-\$3,794,799,467	
23	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	6.9823%	6.9823%	
24	ISO Transmission Rate Base Applicable	(Line 22 x Line 23)	-\$205,274,299	-\$264,962,790	-\$235,118,544
25					
26	<b>Vacation Leave</b>				
27	Vacation and Personal Time Accruals - Acct. 2350080	Company Records - Input (Negative)	-\$61,720,696	-\$94,331,089	
28	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	6.9823%	6.9823%	
29	ISO Transmission Rate Base Applicable	(Line 27 x Line 28)	-\$4,309,500	-\$6,586,442	-\$5,447,971
30					
31	<b>Supplemental Executive Retirement Plan</b>				
32	Supplemental Executive Retirement Plan	Company Records - Input (Negative)	-\$18,706,028	-\$17,174,230	
33	Times:	Applicable Rate Base Percentage	50%	50%	
34	Sub-Total Supplemental Executive Retirement Plan	(Line 32 x Line 33)	-\$9,353,014	-\$8,587,115	
35	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	6.9823%	6.9823%	
36	ISO Transmission Rate Base Applicable	(Line 34 x Line 35)	-\$653,052	-\$599,575	-\$626,313

**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).