

TO2025 Annual Update
Attachment 2 to Appendix IX
Formula Rate Spreadsheet

Table of Contents

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

Overview of SCE Retail Base TRR

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

| <u>TRR Component</u> | <u>Amount</u> |
|---------------------------------|-----------------|
| Prior Year TRR | \$1,267,356,114 |
| Incremental Forecast Period TRR | \$75,241,492 |
| True-Up Adjustment | \$13,247,390 |
| O&M Services Formula Revenue | -\$11,498,000 |
| Cost Adjustment | <u>\$0</u> |
| Base TRR (retail) | \$1,344,346,996 |

These components represent the following costs that SCE incurs:

- 1) The Prior Year TRR component is the TRR associated with the Prior Year (most recent calendar year).
The Prior Year TRR is calculated using End-of-Year Rate Base values, as set forth in the "1-BaseTRR" Worksheet.
- 2) The Incremental Forecast Period TRR is the component of Base TRR associated with forecast additions to in-service plant or CWIP, as set forth in the "2-IFPTRR" Worksheet.
- 3) The True Up Adjustment is a component of the Base TRR that reflects the difference between projected and actual costs, as set forth in the "3-TrueUpAdjust" Worksheet.
- 4) The O&M Services Formula Revenue is a component of the Base TRR representing revenue collected pursuant to an O&M Services Formula presented on Schedule 35. It is a credit to the Base TRR. See Schedule 1.
- 5) The Cost Adjustment component may be included as provided in the Tariff protocols.

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Cells shaded yellow are input cells

Formula Transmission Rate

| Line | Notes | FERC Form 1 Reference or Instruction | 2023 Value |
|--|-----------------|---|-----------------------|
| RATE BASE | | | |
| 1 | | 6-PlantInService, Line 19 | \$11,054,605,947 |
| 2 | | 6-PlantInService, Line 27 | \$374,403,539 |
| 3 | | 11-PHFU, Line 8 | \$9,132,043 |
| 4 | | 12-AbandonedPlant, Line 3 | \$0 |
| <u>Working Capital amounts</u> | | | |
| 5 | | 13-WorkCap, Line 16 | \$30,537,331 |
| 6 | | 13-WorkCap, Line 36 | \$5,858,673 |
| 7 | | (Line 66 + Line 67) / 8 | \$25,717,913 |
| 8 | | Line 5 + Line 6 + Line 7 | \$62,113,918 |
| <u>Accumulated Depreciation Reserve Balances</u> | | | |
| 9 | Negative amount | 8-AccDep, Line 13, Col. 12 | -\$2,637,149,925 |
| 10 | Negative amount | 8-AccDep, Line 16, Col. 5 | \$0 |
| 11 | Negative amount | 8-AccDep, Line 26 | -\$145,009,945 |
| 12 | | Line 9 + Line 10 + Line 11 | -\$2,782,159,870 |
| 13 | | 9-ADIT-1, Line 5, Col. 2 | -\$1,508,591,509 |
| 14 | | 14-IncentivePlant, L 15, Col 1 | \$310,658,937 |
| 15 | | 23-RegAssets, Line 14 | \$0 |
| 16 | | 34-UnfundedReserves, Line 6 | -\$50,038,773 |
| 17 | Negative amount | 22-NUCs, Line 4 | -\$40,828,270 |
| 18 | | L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L16 + L17 | \$7,429,295,961 |
| OTHER TAXES | | | |
| 19 | | Note 6 | \$487,699,603 |
| 20 | | 27-Allocators, Line 22 | 17.8203% |
| 21 | | Line 19 * Line 20 | \$86,909,713 |
| 22 | | | Payroll Taxes Expense |
| 23 | | Line 24 + Line 25+ Line 26 | \$146,909,390 |
| 24 | | Note 6 | \$146,377,335 |
| 25 | | Note 6 | \$431,416 |
| 26 | | Note 6 | \$100,639 |
| 27 | | Note 6 | \$3,543,311 |
| 28 | | Note 6 | \$1,256,058 |
| 29 | | Note 6 | \$2,033,134 |
| 30 | | Note 6 | \$41,423 |
| 31 | | Line 23 + (Line 27 to Line 30) | \$153,783,317 |
| 32 | | 26-TaxRates, Line 16 | \$76,891,658 |
| 33 | | Line 31 - Line 32 | \$76,891,658 |
| 34 | | 27-Allocators, Line 9 | 5.8812% |
| 35 | | Line 33 * Line 34 | \$4,522,126 |
| 36 | Note 1 | Line 21 + Line 35 | \$91,431,839 |

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Cells shaded yellow are input cells

Formula Transmission Rate

| Line | Notes | FERC Form 1 Reference or Instruction | 2023 Value |
|---|---|--|------------------|
| RETURN AND CAPITALIZATION CALCULATIONS | | | |
| <u>Debt</u> | | | |
| 37 | | 5-ROR-1, Line 4 | \$26,354,196,027 |
| 38 | | 5-ROR-1, Line 11 | \$1,096,472,198 |
| 39 | | 5-ROR-1, Line 12 | 4.1605% |
| <u>Preferred Stock</u> | | | |
| 40 | | 5-ROR-1, Line 16 | \$1,986,790,689 |
| 41 | | 5-ROR-1, Line 20 | \$127,067,413 |
| 42 | | 5-ROR-1, Line 21 | 6.3956% |
| <u>Equity</u> | | | |
| 43 | | 5-ROR-1, Line 27 | \$18,973,808,774 |
| 44 | | Line 37 + Line 40 + Line 43 | \$47,314,795,490 |
| 44a | | | 47.50% |
| <u>Capital Percentages</u> | | | |
| 45 | | 100% - (Line 46 + Line 47) | 48.3009% |
| 46 | | Line 40 / Line 44 | 4.1991% |
| 47 | | Max Line 44a or (Line 43 / Line 44) | 47.5000% |
| | | Line 45 + Line 46+ Line 47 | 100.0000% |
| <u>Annual Cost of Capital Components</u> | | | |
| 48 | | Line 39 | 4.1605% |
| 49 | | Line 42 | 6.3956% |
| 50 | Note 2 | SCE Return on Equity | 10.30% |
| <u>Calculation of Cost of Capital Rate</u> | | | |
| 51 | | Line 39 * Line 45 | 2.0096% |
| 52 | | Line 42 * Line 46 | 0.2686% |
| 53 | | Line 47 * Line 50 | 4.8925% |
| 54 | | Line 51 + Line 52 + Line 53 | 7.1706% |
| 55 | Used for Tax calculation | Line 52 + Line 53 | 5.1611% |
| 56 | | Line 18 * Line 54 | \$532,727,146 |
| INCOME TAXES | | | |
| 57 | | 26-Tax Rates, Line 1 | 21.0000% |
| 58 | | 26-Tax Rates, Line 8 | 8.8400% |
| 59 | = F + [S * (1 - F)] | (L57 + L58) - (L57 * L58) | 27.9836% |
| <u>Calculation of Credits and Other:</u> | | | |
| 60 | | Negative of 9-ADIT-2, Line 500, Column 7 | -\$2,323,330 |
| 61 | Note 3 | Workpaper: WP Schedule 1 | \$0 |
| 62 | | | |
| 63 | | Line 60 + Line 61 | -\$2,323,330 |
| 64 | | Formula on Line 65 | \$147,761,356 |
| 65 | | | |
| Where: | | | |
| | RB = Rate Base | Line 18 | |
| | ER = Equity Rate of Return Including Common and Preferred Stock | Line 55 | |
| | CTR = Composite Tax Rate | Line 59 | |
| | CO = Credits and Other | Line 63 | |
| | D = Book Depreciation of AFUDC Equity Book Basis | Workpaper: WP Schedule 1 | \$5,139,283 |

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Cells shaded yellow are input cells

Formula Transmission Rate

| Line | Notes | FERC Form 1 Reference or Instruction | 2023 Value |
|---|---------------------|--|-----------------|
| PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT | | | |
| <i>Component of Prior Year TRR:</i> | | | |
| 66 | | 19-OandM, Line 91, Col. 6 | \$105,996,729 |
| 67 | | 20-AandG, Line 23 | \$99,746,579 |
| 68 | | 22-NUCs, Line 8 | \$4,204,158 |
| 69 | | 17-Depreciation, Line 70 | \$322,943,232 |
| 70 | | 12-AbandonedPlant, Line 1 | \$0 |
| 71 | | Line 36 | \$91,431,839 |
| 72 | Negative amount | 21-Revenue Credits, Line 44 | -\$58,664,881 |
| 73 | | Line 56 | \$532,727,146 |
| 74 | | Line 64 | \$147,761,356 |
| 75 | | 11-PHFU, Line 10 | \$0 |
| 76 | | 23-RegAssets, Line 16 | \$0 |
| 77 | | 15-IncentiveAdder, Line 14 | \$23,227,680 |
| 77a | Note 5 | Negative of Line 77 | -\$23,227,680 |
| 78 | | Sum of Lines 66 to 77a | \$1,246,146,160 |
| 79 | | L 78 * FF Factor (28-FFU, L 5) | \$11,669,637 |
| 80 | | L 78 * U Factor (28-FFU, L 5) | \$9,540,317 |
| 81 | | Line 78 + Line 79+ Line 80 | \$1,267,356,114 |
| TOTAL BASE TRANSMISSION REVENUE REQUIREMENT | | | |
| <i>Calculation of Base Transmission Revenue Requirement</i> | | | |
| 82 | | Line 81 | \$1,267,356,114 |
| 83 | | 2-IFPTRR, Line 82 | \$75,241,492 |
| 84 | | 3-TrueUpAdjust, Line 30 | \$13,247,390 |
| 84a | | Negative of 35-Other Formula Revenue, L 80 | -\$11,498,000 |
| 85 | Note 4 | | |
| 86 | For Retail Purposes | L 82 + L 83 + L 84+ L 84a + L 85 | \$1,344,346,996 |
| <i>Wholesale Base Transmission Revenue Requirement</i> | | | |
| 87 | | Line 86 | \$1,344,346,996 |
| 88 | | 25-WholesaleDifference, Line 14 | -\$12,075,040 |
| 89 | | Line 87 + Line 88 | \$1,332,271,956 |

Notes:

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

| FERC Form 1 References | O&M Services Revenue | FERC Form 1 Amount | Total | Item | Reference |
|--|----------------------------|--------------------------|---------------|-----------------------------|---------------------------|
| Line 19: FF1 263, Rows 39-47, Column o | \$7,061,803 | \$480,637,800 | \$487,699,603 | Sub-Total Local Taxes | Schedule 35, Line 55, C 4 |
| Line 24: FF1 263, Row 5, Column o | \$40,427 | \$146,336,908 | \$146,377,335 | Fed Ins Cont Amt -- Current | Schedule 35, Line 56, C 4 |
| Line 25: FF1 263, Row 6, Column o | \$980 | \$430,436 | \$431,416 | FICA/OASDI Emp Incntv. | Schedule 35, Line 57, C 4 |
| Line 26: FF1 263, Row 7, Column o | -\$27 | \$100,666 | \$100,639 | FICA/HIT Emp Incntv. | Schedule 35, Line 58, C 4 |
| Line 27: FF1 263, Row 8, Column o | \$1,454 | \$3,541,857 | \$3,543,311 | CA SUI Current | Schedule 35, Line 59, C 4 |
| Line 28: FF1 263, Row 15, Column o | \$190 | \$1,255,868 | \$1,256,058 | Fed Unemp Tax Act- Current | Schedule 35, Line 60, C 4 |
| Line 29: FF1 263, Row 13, Column o | \$790 | \$2,032,344 | \$2,033,134 | CADI Vol Plan Assess | Schedule 35, Line 61, C 4 |
| Line 30: FF1 263, Row 12, Column o | \$9 | \$41,414 | \$41,423 | SF Pysl Exp Tx - SCE | Schedule 35, Line 62, C 4 |

Calculation of Incremental Forecast Period TRR ("IFPTRR")

The IFP TRR is equal to the sum of:

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

1) Calculation of Annual Fixed Charge Rates:

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

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

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

7 where:

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

Reference

| | | | |
|----|------------------------------------|---------|---|
| 12 | Wtd. Cost of Long Term Debt: | 2.010% | 1-BaseTRR, Line 51 |
| 13 | Wtd. Cost of Common + Pref. Stock: | 5.161% | 1-BaseTRR, Line 55 |
| 14 | Composite Tax Rate: | 27.984% | 1-BaseTRR, Line 59 |
| 15 | | | |
| 16 | AFCRCWIP = | 9.176% | Line 12 + (Line 13 * (1/(1 - Line 14))) |

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

| | | | |
|----|----------------------------------|------------------|---------------------------|
| 27 | Transmission Plant - ISO: | \$11,054,605,947 | 6-PlantInService, Line 13 |
| 28 | Distribution Plant - ISO: | \$0 | 6-PlantInService, Line 16 |
| 29 | Transmission Dep. Reserve - ISO: | \$2,637,149,925 | 8-AccDep, Line 13 |
| 30 | Distribution Dep. Reserve - ISO: | \$0 | 8-AccDep, Line 16 |
| 31 | Net Plant: | \$8,417,456,022 | (L27 + L28) - (L29 + L30) |

33 Determination of Prior Year TRR without CWIP related costs:

35 a) Determination of CWIP-Related Costs

36 1) Direct (without ROE adder) CWIP costs

| | | | |
|----|----------------------------|---------------|-------------------|
| 37 | CWIP Plant - Prior Year: | \$310,658,937 | 10-CWIP, L 13 C1 |
| 38 | AFCRCWIP: | 9.176% | Line 16 |
| 39 | Direct CWIP Related Costs: | \$28,506,291 | Line 37 * Line 38 |

41 2) CWIP ROE Adder costs:

| | | | |
|----|-------------------------|-----------|---------------------------|
| 42 | IREF: | \$6,596 | 15-IncentiveAdder, Line 3 |
| 43 | | | |
| 44 | Tehachapi CWIP Amount: | \$614,004 | 10-CWIP, Line 13 |
| 45 | Tehachapi ROE Adder %: | 1.25% | 15-IncentiveAdder, Line 5 |
| 46 | Tehachapi ROE Adder \$: | \$5,062 | 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 $ROE\ Adder\ \$ = (CWIP/\$1,000,000) * IREF * (ROE\ Adder/1\%)$

| | | | |
|----|-------------------------------|--------------|---|
| 54 | CWIP Related Costs wo FF&U: | \$28,511,353 | Line 39 + Line 46 + Line 50 |
| 55 | FF&U Expenses: | \$485,276 | (28-FFU, L5 FF Factor + U Factor) * L54 |
| 56 | CWIP Related Costs with FF&U: | \$28,996,629 | Line 54 + Line 55 |

| | | | |
|----|---------------------------------------|-----------------|--------------------------------------|
| 57 | | | |
| 58 | b) Determination of AFCR: | | |
| 59 | | | |
| 60 | CWIP Related Costs wo FF&U: | \$28,511,353 | Line 54 |
| 61 | Prior Year TRR wo FF&U: | \$1,246,146,160 | 1-BaseTRR, Line 78 |
| 62 | Prior Year TRR wo CWIP Related Costs: | \$1,217,634,806 | Line 61 - Line 60 |
| 63 | 75% of O&M and A&G in Prior Year TRR: | \$154,307,481 | (1-BaseTRR, Line 66 + Line 67) * .75 |
| 64 | AFCR: | 12.632% | (Line 62 - Line 63) / Line 31 |
| 65 | | | |
| 66 | 2) Calculation of IFP TRR | | |
| 67 | | | |
| 68 | | | <u>Reference</u> |
| 69 | Forecast Plant Additions: | \$719,372,072 | 16-PlantAdditions, L 25, C10 |
| 70 | AFCR: | 12.632% | Line 64 |
| 71 | AFCR * Forecast Plant Additions: | \$90,874,010 | Line 69 * Line 70 |
| 72 | | | |
| 73 | Forecast Period Incremental CWIP: | -\$184,084,506 | 10-CWIP, L 54, C8 |
| 74 | AFCRCWIP: | 9.176% | Line 16 |
| 75 | AFCRCWIP * FP Incremental CWIP: | -\$16,891,729 | Line 73 * Line 74 |
| 76 | | | |
| 77 | IFPTRR without FF&U: | \$73,982,281 | Line 71 + Line 75 |
| 78 | | | |
| 79 | Franchise Fees Expense: | \$692,813 | Line 77 * FF (from 28-FFU, L 5) |
| 80 | Uncollectibles Expense: | \$566,398 | Line 77 * U (from 28-FFU, L 5) |
| 81 | | | |
| 82 | Incremental Forecast Period TRR: | \$75,241,492 | 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: | | \$1,263,893,979 | 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 | Month | Year | TRR | Transmission | Annual Update | in Revenue | Rate | Current Month | Month | with Interest |
| 11 | December | 2022 | --- | --- | -\$60,405,218 | -\$60,405,218 | --- | -\$60,405,218 | --- | -\$60,405,218 |
| 12 | January | 2023 | \$105,324,498 | \$123,350,287 | -\$634,862 | -\$18,660,651 | 0.53% | -\$79,065,868 | -\$369,598 | -\$79,435,467 |
| 13 | February | 2023 | \$105,324,498 | \$89,828,155 | | \$15,496,343 | 0.53% | -\$63,939,123 | -\$379,943 | -\$64,319,066 |
| 14 | March | 2023 | \$105,324,498 | \$105,985,517 | | -\$661,019 | 0.53% | -\$64,980,085 | -\$342,643 | -\$65,322,728 |
| 15 | April | 2023 | \$105,324,498 | \$84,499,493 | | \$20,825,005 | 0.63% | -\$44,497,723 | -\$345,934 | -\$44,843,657 |
| 16 | May | 2023 | \$105,324,498 | \$103,018,565 | | \$2,305,934 | 0.63% | -\$42,537,724 | -\$275,251 | -\$42,812,975 |
| 17 | June | 2023 | \$105,324,498 | \$104,657,063 | | \$667,435 | 0.63% | -\$42,145,540 | -\$267,619 | -\$42,413,159 |
| 18 | July | 2023 | \$105,324,498 | \$142,463,886 | | -\$37,139,388 | 0.67% | -\$79,552,547 | -\$408,585 | -\$79,961,132 |
| 19 | August | 2023 | \$105,324,498 | \$136,173,468 | | -\$30,848,970 | 0.67% | -\$110,810,102 | -\$639,084 | -\$111,449,186 |
| 20 | September | 2023 | \$105,324,498 | \$113,845,307 | | -\$8,520,809 | 0.67% | -\$119,969,995 | -\$775,254 | -\$120,745,249 |
| 21 | October | 2023 | \$105,324,498 | \$100,769,310 | | \$4,555,189 | 0.70% | -\$116,190,060 | -\$829,274 | -\$117,019,334 |
| 22 | November | 2023 | \$105,324,498 | \$112,523,385 | | -\$7,198,886 | 0.70% | -\$124,218,220 | -\$844,331 | -\$125,062,552 |
| 23 | December | 2023 | \$105,324,498 | \$101,049,929 | | \$4,274,569 | 0.70% | -\$120,787,982 | -\$860,477 | -\$121,648,459 |

24 3) True Up Adjustment

| 25 | | | Notes: |
|----|--|----------------|---|
| 26 | Shortfall or Excess Revenue in Prior Year: | -\$121,648,459 | Line 23, Column 9 |
| 27 | Previous Annual Update TU Adjustment: | -\$133,413,459 | Previous Annual Update Schedule 3, Line 30 |
| 28 | TU Adjustment without Projected Interest | \$11,765,000 | Line 26 - Line 27 |
| 29 | Projected Interest to Rate Year Mid-Point: | \$1,482,390 | Line 28 * (Line 23, Column 6) * 18 months |
| 30 | True Up Adjustment: | \$13,247,390 | 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 this formula transmission rate.
- 35 The Final True Up Adjustment shall be calculated as above, with interest to the termination date of the Formula Transmission Rate.
- 36

37 Partial Year TRR Attribution Allocation Factors:

| 38 | Partial Year | | |
|----|--------------|---------------|-------------|
| 39 | Month | TRR AAF | Note: |
| 40 | January | 6.376% | See Note 2. |
| 41 | February | 5.655% | |
| 42 | March | 7.183% | |
| 43 | April | 8.224% | |
| 44 | May | 8.018% | |
| 45 | June | 8.945% | |
| 46 | July | 9.891% | |
| 47 | August | 10.141% | |
| 48 | September | 10.218% | |
| 49 | October | 9.179% | |
| 50 | November | 7.530% | |
| 51 | December | <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 | \$123,350,287 | -\$1,191,492 | \$632,526,364 | \$471,175,755 | \$67,956,845 | \$45,037,108 | \$1,338,854,868 |
| 64 | Feb | \$89,828,155 | \$204,984 | \$454,069,143 | \$410,683,184 | \$44,780,632 | \$11,425,694 | \$1,010,991,792 |
| 65 | Mar | \$105,985,517 | -\$445,741 | \$185,354,624 | \$451,425,670 | \$57,573,814 | \$26,826,966 | \$826,720,849 |
| 66 | Apr | \$84,499,493 | -\$298,773 | \$336,209,680 | \$344,082,484 | \$48,135,682 | \$21,401,937 | \$834,030,504 |
| 67 | May | \$103,018,565 | -\$439,037 | \$499,276,104 | \$428,350,843 | \$62,089,230 | \$26,879,445 | \$1,119,175,150 |
| 68 | Jun | \$104,657,063 | -\$3,141,421 | \$625,113,937 | \$551,790,626 | \$61,966,760 | \$27,556,343 | \$1,367,943,309 |
| 69 | Jul | \$142,463,886 | -\$7,248,139 | \$895,449,668 | \$881,679,155 | \$68,403,524 | \$38,473,672 | \$2,019,221,765 |
| 70 | Aug | \$136,173,468 | -\$6,038,348 | \$885,910,893 | \$832,911,890 | \$37,638,602 | \$34,256,424 | \$1,920,852,930 |
| 71 | Sep | \$113,845,307 | -\$5,023,089 | \$707,544,967 | \$693,056,714 | \$47,988,228 | \$28,936,677 | \$1,586,348,804 |
| 72 | Oct | \$100,769,310 | -\$4,763,966 | \$213,356,946 | \$528,488,250 | \$50,445,032 | \$25,109,036 | \$913,404,608 |
| 73 | Nov | \$112,523,385 | -\$5,031,892 | \$511,605,599 | \$425,497,299 | \$61,719,300 | \$28,797,902 | \$1,135,111,594 |
| 74 | Dec | <u>\$101,049,929</u> | <u>-\$4,590,673</u> | <u>\$518,882,541</u> | <u>\$494,586,311</u> | <u>\$53,703,661</u> | <u>\$25,967,647</u> | <u>\$1,189,599,416</u> |
| 75 | Totals: | \$1,318,164,365 | -\$38,007,586 | \$6,465,300,466 | \$6,513,728,181 | \$662,401,310 | \$340,668,852 | \$15,262,255,588 |

76
77 "Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: **\$15,262,255,588**

Instructions:

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

Notes:

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

Calculation of True Up TRR

A) Rate Base for True Up TRR

| <u>Line</u> | <u>Rate Base Item</u> | <u>Calculation Method</u> | <u>Notes</u> | <u>FERC Form 1 Reference or Instruction</u> | <u>Amount</u> |
|---|---|---------------------------|-----------------|---|-----------------------|
| 1 | ISO Transmission Plant | 13-Month Avg. | | 6-PlantInService, Line 18 | \$10,990,492,370 |
| 2 | General + Elec. Misc. Intangible Plant | BOY/EOY Avg. | | 6-PlantInService, Line 24 | \$366,108,685 |
| 3 | Transmission Plant Held for Future Use | BOY/EOY Avg. | | 11-PHFU, Line 9 | \$9,132,043 |
| 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 | \$28,944,243 |
| 6 | Prepayments | 13-Month Avg. | | 13-WorkCap, Line 33 | \$10,073,771 |
| 7 | Cash Working Capital | 1/8 (O&M + A&G) | | 1-Base TRR Line 7 | <u>\$25,717,913</u> |
| 8 | Working Capital | | | Line 5 + Line 6 + Line 7 | \$64,735,927 |
| <u>Accumulated Depreciation Reserve Amounts</u> | | | | | |
| 9 | Transmission Depreciation Reserve - ISO | 13-Month Avg. | Negative amount | 8-AccDep, Line 14, Col. 12 | -\$2,542,373,549 |
| 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>-\$137,179,640</u> |
| 12 | Accumulated Depreciation Reserve | | | Line 9 + Line 10 + Line 11 | -\$2,679,553,189 |
| 13 | Accumulated Deferred Income Taxes | BOY/EOY Avg. | | 9-ADIT-1, Line 15 | -\$1,471,828,068 |
| 14 | CWIP Plant | 13-Month Avg. | | 14-IncentivePlant, L 15, C2 | \$296,319,924 |
| 15 | Network Upgrade Credits | BOY/EOY Avg. | Negative amount | 22-NUCs, Line 7 | -\$39,117,002 |
| 16 | Unfunded Reserves | | | 34-UnfundedReserves, Line 7 | -\$60,321,615 |
| 17 | Other Regulatory Assets/Liabilities | BOY/EOY Avg. | | 23-RegAssets, Line 15 | \$0 |
| 18 | Rate Base | | | L1+L2+L3+L4+L8+L12+L13+L14+L15+L16+L17 | \$7,475,969,076 |

B) Return on Capital

| <u>Line</u> | | | | | |
|-------------|---|--|-------------------|-----------------------|---------------|
| 19 | Cost of Capital Rate | | See Instruction 1 | Instruction 1, Line j | 7.1706% |
| 20 | Return on Capital: Rate Base times Cost of Capital Rate | | | Line 18 * Line 19 | \$536,073,902 |

C) Income Taxes

| | | | | | |
|--------|---|-----------------|--|----------------------------|--------------------|
| 21 | Income Taxes = $[((RB * ER) + D) * (CTR/(1 - CTR))] + CO/(1 - CTR)$ | | | | \$152,315,980 |
| Where: | | | | | |
| 22 | RB = Rate Base | | | Line 18 | \$7,475,969,076 |
| 23 | ER = Equity ROR inc. Com. and Pref. Stock | Instruction 1 | | Instruction 1, Line k | 5.1611% |
| 24 | CTR = Composite Tax Rate | | | 1-Base TRR L 59 | 27.9836% |
| 25 | CO = Credits and Other | | | 1-Base TRR L 63 + Line 25a | \$282,670 |
| 25a | Adjustments to CO term for the True Up TRR | Note 2 Wkpaper: | | WP Schedule 4 | \$2,606,000 |
| 26 | D = Book Depreciation of AFUDC Equity Book Basis | | | 1-Base TRR L 65 | \$5,139,283 |

D) True Up TRR Calculation

| | | | | |
|------------|---|--|-----------------------------|-----------------|
| 27 | O&M Expense | | 1-Base TRR L 66 | \$105,996,729 |
| 28 | A&G Expense | | 1-Base TRR L 67 | \$99,746,579 |
| 29 | Network Upgrade Interest Expense | | 1-Base TRR L 68 | \$4,204,158 |
| 30 | Depreciation Expense | | 1-Base TRR L 69 | \$322,943,232 |
| 31 | Abandoned Plant Amortization Expense | | 1-Base TRR L 70 | \$0 |
| 32 | Other Taxes | | 1-Base TRR L 71 | \$91,431,839 |
| 33 | Revenue Credits | | 1-Base TRR L 72 | -\$58,664,881 |
| 34 | Return on Capital | | Line 20 | \$536,073,902 |
| 35 | Income Taxes | | Line 21 | \$152,315,980 |
| 36 | Gains and Losses on Transmission Plant Held for Future Use -- Land | | 1-Base TRR L 75 | \$0 |
| 37 | Amortization and Regulatory Debits/Credits | | 1-Base TRR L 76 | <u>\$0</u> |
| 38 | Total without True Up Incentive Adder | | Sum Line 27 to Line 37 | \$1,254,047,539 |
| 39 | True Up Incentive Adder | | 15-IncentiveAdder L 20 | \$23,620,314 |
| 39a | True Up Incentive Adder Reversal | | Negative of Line 39, Note 1 | -\$23,620,314 |
| 40 | True Up TRR without Franchise Fees and Uncollectibles Expense included: | | Sum of Lines 38 to 39a | \$1,254,047,539 |

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: | \$1,254,047,539 | Line 40 | |
| 42 | Franchise Fee Factor: | 0.936% | 28-FFU, L 5 | |
| 43 | Franchise Fee Expense: | \$11,743,631 | Line 41 * Line 42 | |
| 44 | Uncollectibles Expense Factor: | 0.766% | 28-FFU, L 5 | |
| 45 | Uncollectibles Expense: | \$9,600,809 | Line 41 * Line 44 | |
| 45a | O&M Services Formula Revenues | <u>-\$11,498,000</u> | Negative of 35-Other Formula Revenue, L 80 | |
| 46 | True Up TRR: | \$1,263,893,979 | L 41 + L 43 + L 45+ L 45a | |

Instructions:

1) Use weighted average (by time) of the Return on Equity in effect during the Prior Year in determining the "Cost of Capital Rate" on Line 19 and the "Equity Rate of Return Including Preferred Stock" on Line 23 in the event that the ROE is revised during the Prior Year. In this event, the ROE used in Schedule 1 will differ from the ROE used in this Schedule 4, because the Schedule 1 ROE will be the most recent ROE, whereas the Schedule 4 Cost of Capital Rate and Equity Rate of Return including Com. + Pref. Stock will be based on the weighted-average ROE.

Calculation of weighted average Cost of Capital Rate in Prior Year:

If ROE does not change during year, then attribute all days to Line a "ROE at end of Prior Year" and none to "ROE at start of PY"

| | <u>Percentage</u> | <u>Reference:</u> | <u>From</u> | <u>To</u> | <u>Days ROE In Effect</u> |
|-------------------------------|---|-------------------|-------------|---------------------|---------------------------|
| a ROE at end of Prior Year | 10.30% | See Line e below | Jan 1, 2023 | Dec 31, 2023 | 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 | 2.0096% | 1-Base TRR L 51 |
| h Wtd. Cost of Preferred Stock | 0.2686% | 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 | 7.1706% | Sum of Lines g to i |

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

| | <u>Percentage</u> | <u>Reference:</u> |
|---|-------------------|---------------------|
| k | 5.1611% | Sum of Lines h to i |

Notes:

- 1) True Up TRR Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 39) for True Up Years during the term of the settlement of ER19-1553.
- 2) Include any amount appropriate for the True Up TRR calculation for the Prior Year not already included in Line 63 of Schedule 1. Such amounts will specifically include an amount of the South Georgia Adjustment applicable to the 2023 Prior Year of \$2,606,000 in SCE's Annual Update setting transmission rates for 2025 and, for the 2024 Prior Year, an amount of \$1,303,000 in SCE's Annual Update setting transmission rates for 2026. No further amounts relating to the current SGA amount shall be included in SCE's Formula Rate, as the SGA will be fully amortized after 2024.

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

| | Notes | FERC Form 1 Reference or Instruction | 2023 Value | |
|--|--|---|-----------------------|------------------|
| RETURN AND CAPITALIZATION CALCULATIONS | | | | |
| <u>Calculation of Long Term Debt Amount</u> | | | | |
| 1 | Bonds -- Account 221 | 13-month avg. | 5-ROR-2, Line 1 | \$25,771,130,769 |
| 2 | Less Reacquired Bonds -- Account 222 | 13-month avg. | 5-ROR-2, Line 2 | \$0 |
| 2a | Long Term Debt Advances from Associated Companies -- Account 223 | 13-month avg. | 5-ROR-2, Line 2a | \$0 |
| 3 | Other Long Term Debt -- Account 224 | 13-month avg. | 5-ROR-2, Line 3 | \$583,065,258 |
| 4 | Long Term Debt Amount | | L1 + L2 + L2a + L3 | \$26,354,196,027 |
| <u>Calculation of Cost of Long-Term Debt</u> | | | | |
| 5 | Interest on Long-Term Debt -- Account 427 | | FF1 117.62c | \$1,064,954,247 |
| 6 | Amortization of Debt Discount and Expense -- Account 428 | | FF1 117.63c | \$26,985,527 |
| 7 | Amortization of Loss on Reacquired Debt -- Account 428.1 | | FF1 117.64c | \$11,401,520 |
| 8 | Less Amortization of Premium on Debt -- Account 429 | Enter negative | FF1 117.65c | -\$6,869,096 |
| 9 | Less Amort. of Gain on Reacquired Debt -- Account 429.1 | Enter negative | FF1 117.66c | \$0 |
| 10 | Interest on Debt to Associated Companies -- Account 430 | | FF1 117.67c | \$0 |
| 11 | Cost of Long Term Debt | | Sum of Lines 5 to 10 | \$1,096,472,198 |
| 12 | Long-Term Debt Cost Percentage | | Line 11 / Line 4 | 4.1605% |
| <u>Calculation of Preferred Stock Amount</u> | | | | |
| 13 | Preferred Stock Amount -- Account 204 | 13-month avg. | 5-ROR-2, Line 4 | \$2,029,666,923 |
| 14 | Unamortized Issuance Costs | 13-month avg. | 5-ROR-2, Line 5 | -\$18,407,581 |
| 15 | Net Gain (Loss) From Purchase and Tender Offers | 13-month avg. | 5-ROR-2, Line 6 | -\$24,468,653 |
| 16 | Preferred Stock Amount | | Sum of Lines 13 to 15 | \$1,986,790,689 |
| <u>Calculation of Cost of Preferred Stock</u> | | | | |
| 17 | Cost of Preferred Stock -- Account 437 | Enter positive | FF1 118.29c | \$122,596,521 |
| 18 | Amortization of Net Gain (Loss) From Purchases and Tender Offers | | See Note 1 | \$1,819,325 |
| 19 | Amortization Issuance Costs | | See Note 2 | \$2,651,567 |
| 20 | Cost of Preferred Stock -- Account 437 | | Sum of Lines 17 to 19 | \$127,067,413 |
| 21 | Preferred Stock Cost Percentage | | Line 20 / Line 16 | 6.3956% |
| <u>Calculation of Common Stock Equity Amount</u> | | | | |
| 22 | Total Proprietary Capital | 13-month avg. | 5-ROR-2, Line 7 | \$20,968,285,175 |
| 23 | Less Preferred Stock Amount -- Account 204 | Same as L 13, but negative | 5-ROR-2, Line 4 | -\$2,029,666,923 |
| 24 | Minus Net Gain (Loss) From Purchase and Tender Offers | Same as L 15, but reverse sign | See Note 3 | \$24,468,653 |
| 25 | Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1 | 13-month avg. | 5-ROR-2, Line 8 | \$2,631,008 |
| 26 | Less Accumulated Other Comprehensive Loss -- Account 219 | 13-month avg. | 5-ROR-2, Line 9 | \$8,090,860 |
| 27 | Common Stock Equity Amount | | Sum of Lines 22 to 26 | \$18,973,808,774 |

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 2023 | | Worksheet: WP Schedule 5 ROR-2 | | | | | | | | | | | | | |
|---|------------------|--------------------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|-------------------|--------------------|--------------------|
| Line | Item | Col 1 13-Month Avg. | 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 |
| | | = Sum (Cols. 2-14)/13 | | | | | | | | | | | | | |
| Bonds -- Account 221 (Note 1): | | | | | | | | | | | | | | | |
| 1 | \$25,771,130,769 | \$24,651,900,000 | \$24,651,900,000 | \$24,651,900,000 | \$24,651,900,000 | \$25,851,900,000 | \$25,101,900,000 | \$26,801,900,000 | \$26,501,900,000 | \$26,501,900,000 | \$26,101,900,000 | \$26,651,900,000 | \$26,051,900,000 | \$26,051,900,000 | \$25,451,900,000 |
| Reacquired Bonds -- Account 222 (Note 2): enter - of FF1 | | | | | | | | | | | | | | | |
| 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Long Term Debt Advances from Associated Companies (Note 2a): | | | | | | | | | | | | | | | |
| 2a | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Long Term Debt -- Account 224 (Note 3): | | | | | | | | | | | | | | | |
| 3 | \$583,065,258 | \$906,185,085 | \$906,178,044 | \$906,170,974 | \$906,163,874 | \$906,156,744 | \$306,149,584 | \$306,142,393 | \$306,135,173 | \$306,127,922 | \$306,120,640 | \$306,113,327 | \$306,105,984 | \$906,098,610 | |
| Preferred Stock Amount -- Account 204 (Note 4): | | | | | | | | | | | | | | | |
| 4 | \$2,029,666,923 | \$1,945,050,000 | \$1,945,050,000 | \$1,945,050,000 | \$1,945,050,000 | \$1,945,050,000 | \$1,945,050,000 | \$1,945,050,000 | \$1,945,050,000 | \$1,945,050,000 | \$1,945,050,000 | \$1,945,050,000 | \$1,945,050,000 | \$2,495,060,000 | \$2,495,060,000 |
| Unamortized Issuance Costs (Note 5): enter negative | | | | | | | | | | | | | | | |
| 5 | -\$18,407,581 | -\$18,512,571 | -\$18,293,430 | -\$18,074,289 | -\$17,855,148 | -\$17,636,007 | -\$17,416,866 | -\$17,197,725 | -\$16,978,584 | -\$16,759,443 | -\$16,540,302 | -\$16,321,161 | -\$23,977,020 | -\$23,736,004 | |
| Net Gain (Loss) From Purchase and Tender Offers Note 6): | | | | | | | | | | | | | | | |
| 6 | -\$24,468,653 | -\$25,378,315 | -\$25,226,705 | -\$25,075,094 | -\$24,923,484 | -\$24,771,873 | -\$24,620,263 | -\$24,468,653 | -\$24,317,042 | -\$24,165,432 | -\$24,013,822 | -\$23,862,211 | -\$23,710,601 | -\$23,558,990 | |
| Total Proprietary Capital (Note 7): | | | | | | | | | | | | | | | |
| 7 | \$20,968,285,175 | \$20,770,758,274 | \$20,905,028,657 | \$20,706,381,233 | \$20,786,903,306 | \$20,915,204,996 | \$21,031,817,731 | \$20,857,481,781 | \$21,000,953,691 | \$20,881,484,916 | \$20,750,007,374 | \$20,944,134,911 | \$21,661,008,960 | \$21,376,541,450 | |
| Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 8): enter - of FF1 | | | | | | | | | | | | | | | |
| 8 | \$2,631,008 | \$2,625,511 | \$2,625,511 | \$2,626,840 | \$2,630,718 | \$2,630,718 | \$2,632,020 | \$2,633,322 | \$2,633,322 | \$2,633,322 | \$2,633,322 | \$2,633,322 | \$2,632,906 | \$2,632,906 | \$2,632,688 |
| Accumulated Other Comprehensive Loss -- Account 219 (Note 9): enter - of FF1 | | | | | | | | | | | | | | | |
| 9 | \$8,090,860 | \$8,270,177 | \$8,159,923 | \$8,049,668 | \$8,031,973 | \$7,921,718 | \$7,811,464 | \$7,793,769 | \$7,683,514 | \$7,573,259 | \$7,555,564 | \$7,445,310 | \$7,335,055 | \$11,549,793 | |

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 G 5.1% | \$220,010,000 | 1/29/13 | \$7,134,904 | 30 | \$237,830 | |
| Series H 5.75% | \$275,010,000 | 3/6/14 | \$6,272,358 | 10 | \$627,236 | |
| Series J 5.375% | \$325,010,000 | 8/24/15 | \$6,419,578 | 10 | \$641,958 | |
| Series K 5.45% | \$300,010,000 | 3/8/16 | \$6,959,810 | 10 | \$695,981 | |
| Series L 5.00% | \$475,010,000 | 6/26/17 | \$12,800,620 | 30 | \$426,687 | |
| Series M 7.50% | \$550,010,000 | 11/22/23 | \$7,875,000 | 30 | \$21,875 | One month of amortization for 2023 |
| | | | | | \$2,651,567 | Total Annual Amortization (sum of "Issues" listed above) |

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

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

| <u>Issue/Event</u> | <u>Event Date</u> | <u>Amortization Amount</u> | <u>Amortization Period (Years)</u> | <u>Annual Amortization</u> | <u>Notes</u> |
|-------------------------------------|-------------------|----------------------------|------------------------------------|----------------------------|---|
| Series B | 2/28/13 | \$2,586,351 | 30 | \$86,212 | |
| Series C | 2/28/13 | \$2,886,866 | 30 | \$96,229 | |
| Series D | 3/31/16 | \$2,147,803 | 10 | \$214,780 | |
| Series F | 7/19/17 | \$12,749,183 | 30 | \$424,973 | |
| 4.08%, 4.24%, 4.32%, and 4.78% pref | 8/31/20 | \$8,522,774 | 10 | \$852,277 | |
| 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: **2023**

| | <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 |
| Line | Mo/YR | 350.1 | 350.2 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 | Total |
| 1 | Dec 2022 | \$91,354,351 | 186,649,854 | \$905,947,635 | \$4,413,849,878 | \$2,498,952,321 | \$632,230,698 | \$1,693,990,750 | \$215,308,527 | \$58,752,899 | \$226,348,866 | \$10,923,385,779 |
| 2 | Jan 2023 | \$91,360,856 | \$186,686,636 | \$909,575,988 | \$4,425,324,110 | \$2,496,828,979 | \$632,833,302 | \$1,694,222,032 | \$215,308,527 | \$58,752,899 | \$226,351,598 | \$10,937,244,928 |
| 3 | Feb 2023 | \$91,360,844 | \$186,682,150 | \$911,200,713 | \$4,432,348,094 | \$2,497,548,341 | \$633,997,058 | \$1,695,235,032 | \$215,308,527 | \$58,752,899 | \$225,665,596 | \$10,948,099,255 |
| 4 | Mar 2023 | \$91,360,844 | \$186,683,914 | \$913,184,865 | \$4,435,269,825 | \$2,505,072,968 | \$634,857,719 | \$1,693,743,630 | \$215,308,527 | \$58,752,899 | \$225,672,159 | \$10,959,907,350 |
| 5 | Apr 2023 | \$96,924,491 | \$186,690,926 | \$914,330,605 | \$4,439,166,131 | \$2,503,226,895 | \$630,607,092 | \$1,693,787,862 | \$215,308,524 | \$58,752,899 | \$225,684,581 | \$10,964,480,005 |
| 6 | May 2023 | \$96,932,346 | \$188,210,234 | \$920,079,893 | \$4,446,749,948 | \$2,504,645,137 | \$632,206,763 | \$1,696,885,127 | \$215,308,524 | \$58,752,899 | \$225,717,786 | \$10,985,488,658 |
| 7 | Jun 2023 | \$97,013,963 | \$188,227,486 | \$927,134,528 | \$4,446,534,444 | \$2,505,368,007 | \$637,561,192 | \$1,697,201,496 | \$215,309,101 | \$58,752,899 | \$225,744,292 | \$10,998,847,408 |
| 8 | Jul 2023 | \$97,017,137 | \$188,238,587 | \$929,027,289 | \$4,451,242,490 | \$2,507,643,128 | \$638,754,330 | \$1,698,491,796 | \$215,307,589 | \$58,752,899 | \$225,774,293 | \$11,010,249,539 |
| 9 | Aug 2023 | \$97,039,965 | \$188,251,995 | \$931,531,686 | \$4,451,183,663 | \$2,507,638,328 | \$639,899,681 | \$1,698,886,747 | \$215,307,591 | \$58,752,899 | \$225,777,463 | \$11,014,270,020 |
| 10 | Sep 2023 | \$97,764,256 | \$188,272,015 | \$931,968,249 | \$4,454,855,538 | \$2,507,757,154 | \$642,090,532 | \$1,696,020,142 | \$215,307,591 | \$58,752,899 | \$226,012,990 | \$11,018,801,367 |
| 11 | Oct 2023 | \$97,848,756 | \$188,253,758 | \$932,409,203 | \$4,460,257,404 | \$2,509,077,223 | \$644,495,932 | \$1,691,740,804 | \$215,307,591 | \$58,752,899 | \$226,024,101 | \$11,024,167,672 |
| 12 | Nov 2023 | \$95,809,961 | \$188,240,853 | \$935,085,457 | \$4,469,400,341 | \$2,510,377,346 | \$645,828,469 | \$1,691,999,537 | \$215,307,591 | \$58,752,899 | \$226,050,423 | \$11,036,852,878 |
| 13 | Dec 2023 | \$95,810,137 | \$188,241,274 | \$936,218,418 | \$4,482,729,300 | \$2,512,776,504 | \$647,749,643 | \$1,690,959,762 | \$215,307,591 | \$58,752,899 | \$226,060,420 | \$11,054,605,947 |
| 14 | 13-Mo. Avg: | \$95,199,839 | \$187,640,745 | \$922,899,579 | \$4,446,839,321 | \$2,505,147,102 | \$637,931,724 | \$1,694,858,824 | \$215,308,139 | \$58,752,899 | \$225,914,198 | \$10,990,492,370 |

2) Distribution Plant - ISO

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

| | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> |
|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | | | Sum C2 - C4 |
| Line | Mo/YR | 360 | 361 | 362 | Total |
| 15 | Dec 2022 | \$0 | \$0 | \$0 | \$0 |
| 16 | Dec 2023 | \$0 | \$0 | \$0 | \$0 |
| 17 | Average: | \$0 | \$0 | \$0 | \$0 |

3) ISO Transmission Plant

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

| | <u>Amount</u> | <u>Source</u> |
|----|---------------------------------|---|
| 18 | Average value: \$10,990,492,370 | Sum of Line 14, Col 12 and Line 17, Col 5 |
| 19 | EOY Value: \$11,054,605,947 | 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>Data</u> | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Notes</u> |
|----|---------------|-------------------------|-----------------|-------------------|----------------------|-----------------------------|
| | <u>Prior</u> | <u>Source</u> | <u>General</u> | <u>Intangible</u> | <u>Total</u> | |
| | <u>Year</u> | | <u>Plant</u> | <u>Plant</u> | <u>G&I Plant</u> | |
| | <u>Month</u> | | <u>Balances</u> | <u>Balances</u> | <u>Balances</u> | |
| 20 | December | FF1 206.99.b and 204.5b | \$3,718,298,393 | \$2,365,764,059 | \$6,084,062,452 | BOY amount from previous PY |
| 21 | December | FF1 207.99.g and 205.5g | \$3,874,397,400 | \$2,491,746,975 | \$6,366,144,375 | End of year ("EOY") amount |

a) BOY/EOY Average G&I Plant

| | <u>Amount</u> | <u>Source</u> |
|----|---|----------------------------|
| 22 | Average BOY/EOY Value: \$6,225,103,414 | Average of Line 20 and 21. |
| 23 | Transmission W&S Allocation Factor: 5.8812% | 27-Allocators, Line 9 |
| 24 | General + Intangible Plant: \$366,108,685 | Line 22 * Line 23. |

b) EOY G&I Plant

| | <u>Amount</u> | <u>Source</u> |
|----|---|-----------------------|
| 25 | EOY Value: \$6,366,144,375 | Line 21. |
| 26 | Transmission W&S Allocation Factor: 5.8812% | 27-Allocators, Line 9 |
| 27 | General + Intangible Plant: \$374,403,539 | 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> |
|----|--------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|---------------|---------------------|
| | <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>Sum C2 - C11</u> |
| | | | | | | | | | | | | <u>Total</u> |
| 28 | Dec 2022 | \$138,619,567 | \$241,067,964 | \$1,398,451,730 | \$7,695,764,722 | \$2,598,053,334 | \$2,365,912,986 | \$2,191,977,444 | \$330,140,963 | \$437,739,243 | \$251,650,170 | \$17,649,378,122 |
| 29 | Jan 2023 | \$138,619,483 | \$241,181,840 | \$1,404,453,671 | \$7,723,389,497 | \$2,595,559,520 | \$2,370,330,093 | \$2,192,277,613 | \$330,140,925 | \$437,857,127 | \$251,654,196 | \$17,685,463,964 |
| 30 | Feb 2023 | \$138,619,471 | \$241,167,911 | \$1,407,244,605 | \$7,743,419,001 | \$2,596,370,493 | \$2,379,340,303 | \$2,193,600,099 | \$330,140,962 | \$437,759,918 | \$252,594,883 | \$17,720,257,646 |
| 31 | Mar 2023 | \$138,619,471 | \$241,173,377 | \$1,410,735,188 | \$7,749,893,090 | \$2,605,178,813 | \$2,388,514,141 | \$2,191,498,740 | \$330,140,968 | \$442,727,534 | \$252,599,101 | \$17,751,080,422 |
| 32 | Apr 2023 | \$144,183,118 | \$241,195,115 | \$1,412,766,114 | \$7,761,279,818 | \$2,602,992,855 | \$2,357,082,619 | \$2,191,533,334 | \$330,141,114 | \$442,819,210 | \$252,629,650 | \$17,736,622,947 |
| 33 | May 2023 | \$144,181,624 | \$245,913,082 | \$1,423,325,816 | \$7,782,854,207 | \$2,604,624,778 | \$2,368,633,195 | \$2,195,839,893 | \$330,141,122 | \$442,803,903 | \$252,670,206 | \$17,790,987,827 |
| 34 | Jun 2023 | \$144,178,932 | \$245,967,125 | \$1,436,268,104 | \$7,777,074,807 | \$2,605,456,087 | \$2,407,952,821 | \$2,196,260,339 | \$330,107,983 | \$444,029,778 | \$252,676,386 | \$17,839,972,363 |
| 35 | Jul 2023 | \$144,179,294 | \$246,001,538 | \$1,439,693,810 | \$7,790,752,578 | \$2,608,107,385 | \$2,416,545,785 | \$2,198,044,577 | \$330,194,829 | \$443,968,760 | \$252,712,035 | \$17,870,200,592 |
| 36 | Aug 2023 | \$144,178,599 | \$246,043,053 | \$1,444,307,156 | \$7,788,933,762 | \$2,608,092,325 | \$2,424,949,020 | \$2,198,561,458 | \$330,194,693 | \$444,283,266 | \$252,715,294 | \$17,882,258,625 |
| 37 | Sep 2023 | \$144,152,245 | \$246,105,098 | \$1,444,909,884 | \$7,798,428,981 | \$2,608,229,246 | \$2,441,061,730 | \$2,194,530,118 | \$330,194,711 | \$445,129,769 | \$252,403,695 | \$17,905,145,478 |
| 38 | Oct 2023 | \$144,151,422 | \$246,048,501 | \$1,445,571,561 | \$7,814,383,142 | \$2,609,984,499 | \$2,458,691,641 | \$2,187,994,254 | \$330,194,711 | \$445,182,817 | \$252,420,144 | \$17,934,622,691 |
| 39 | Nov 2023 | \$144,225,460 | \$246,008,251 | \$1,450,490,989 | \$7,843,437,662 | \$2,611,489,863 | \$2,468,322,447 | \$2,188,324,305 | \$330,194,711 | \$455,572,387 | \$252,448,513 | \$17,990,514,590 |
| 40 | Dec 2023 | \$144,225,636 | \$246,009,555 | \$1,452,514,877 | \$7,886,819,048 | \$2,614,263,737 | \$2,482,407,376 | \$2,186,903,951 | \$330,194,712 | \$455,498,400 | \$252,459,077 | \$18,051,296,369 |

2) Total Transmission Activity by Account (See Note 4):

| | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 | Col 7 | Col 8 | Col 9 | Col 10 | Col 11 | Col 12 |
|-------------|-------------|-------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|------------|--------------|---------------|
| Mo/YR | 350.1 | 350.2 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 | Sum C2 - C11 | |
| | | | | | | | | | | | | Total |
| 41 Jan 2023 | -\$84 | \$113,876 | \$6,001,941 | \$27,624,774 | -\$2,493,814 | \$4,417,107 | \$300,169 | -\$38 | \$117,884 | \$4,027 | | \$36,085,842 |
| 42 Feb 2023 | -\$12 | -\$13,929 | \$2,790,934 | \$20,029,504 | \$810,973 | \$9,010,210 | \$1,322,486 | \$37 | -\$97,209 | \$940,687 | | \$34,793,682 |
| 43 Mar 2023 | \$0 | \$5,466 | \$3,490,584 | \$6,474,089 | \$8,808,319 | \$9,173,837 | -\$2,101,359 | \$6 | \$4,967,616 | \$4,218 | | \$30,822,776 |
| 44 Apr 2023 | \$5,563,646 | \$21,738 | \$2,030,926 | \$11,386,728 | -\$2,185,958 | -\$31,431,521 | \$34,594 | \$146 | \$91,676 | \$30,549 | | -\$14,457,475 |
| 45 May 2023 | -\$1,493 | \$4,717,967 | \$10,559,703 | \$21,574,388 | \$1,631,923 | \$11,550,576 | \$4,306,558 | \$8 | -\$15,307 | \$40,556 | | \$54,364,879 |
| 46 Jun 2023 | -\$2,692 | \$54,043 | \$12,942,288 | -\$5,779,399 | \$831,309 | \$39,319,626 | \$420,446 | -\$33,139 | \$1,225,874 | \$6,180 | | \$48,984,536 |
| 47 Jul 2023 | \$362 | \$34,413 | \$3,425,706 | \$13,677,770 | \$2,651,298 | \$8,592,964 | \$1,784,238 | \$86,846 | -\$61,017 | \$35,649 | | \$30,228,229 |
| 48 Aug 2023 | -\$696 | \$41,514 | \$4,613,346 | -\$1,818,816 | -\$15,059 | \$8,403,235 | \$516,881 | -\$135 | \$314,505 | \$3,259 | | \$12,058,033 |
| 49 Sep 2023 | -\$26,353 | \$62,045 | \$602,728 | \$9,495,220 | \$136,921 | \$16,112,710 | -\$4,031,340 | \$18 | \$846,503 | -\$311,599 | | \$22,886,852 |
| 50 Oct 2023 | -\$823 | -\$56,597 | \$661,676 | \$15,954,161 | \$1,755,253 | \$17,629,911 | -\$6,535,864 | \$0 | \$53,048 | \$16,449 | | \$29,477,213 |
| 51 Nov 2023 | \$74,038 | -\$40,249 | \$4,919,429 | \$29,054,520 | \$1,505,364 | \$9,630,807 | \$330,051 | \$0 | \$10,389,571 | \$28,369 | | \$55,891,898 |
| 52 Dec 2023 | \$176 | \$1,303 | \$2,023,888 | \$43,381,386 | \$2,773,874 | \$14,084,929 | -\$1,420,354 | \$1 | -\$73,987 | \$10,565 | | \$60,781,779 |
| 53 Total: | \$5,606,069 | \$4,941,591 | \$54,063,147 | \$191,054,326 | \$16,210,403 | \$116,494,390 | -\$5,073,493 | \$53,749 | \$17,759,157 | \$808,907 | | \$401,918,247 |

3) ISO Incentive Plant Balances (See Note 5)

| | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 | Col 7 | Col 8 | Col 9 | Col 10 | Col 11 | Col 12 |
|-------------|--------------|---------------|---------------|-----------------|-----------------|---------------|---------------|---------------|--------------|---------------|--------------|-----------------|
| Mo/YR | 350.1 | 350.2 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 | Sum C2 - C11 | |
| | | | | | | | | | | | | Total |
| 54 Dec 2022 | \$21,577,537 | \$106,313,347 | \$374,601,669 | \$1,531,320,208 | \$1,864,153,034 | \$199,684,265 | \$948,888,807 | \$215,105,175 | \$57,166,296 | \$195,149,562 | | \$5,513,959,901 |
| 55 Jan 2023 | \$21,577,684 | \$106,313,418 | \$375,563,472 | \$1,535,991,573 | \$1,864,190,308 | \$199,687,534 | \$948,949,684 | \$215,105,175 | \$57,166,296 | \$195,152,844 | | \$5,519,697,989 |
| 56 Feb 2023 | \$21,577,673 | \$106,313,430 | \$375,878,050 | \$1,537,537,423 | \$1,864,375,388 | \$199,618,455 | \$949,197,106 | \$215,105,175 | \$57,166,296 | \$195,156,807 | | \$5,521,925,802 |
| 57 Mar 2023 | \$21,577,673 | \$106,313,430 | \$376,169,839 | \$1,538,962,844 | \$1,864,413,443 | \$199,172,950 | \$949,214,557 | \$215,105,175 | \$57,166,296 | \$195,162,375 | | \$5,523,258,582 |
| 58 Apr 2023 | \$27,141,319 | \$106,313,430 | \$376,321,138 | \$1,539,704,063 | \$1,864,549,599 | \$199,192,984 | \$949,282,628 | \$215,105,175 | \$57,166,296 | \$195,182,486 | | \$5,529,959,119 |
| 59 May 2023 | \$27,140,154 | \$106,309,594 | \$376,666,287 | \$1,541,394,827 | \$1,864,721,641 | \$199,229,170 | \$949,388,465 | \$215,105,175 | \$57,166,296 | \$195,218,809 | | \$5,532,340,418 |
| 60 Jun 2023 | \$27,140,421 | \$106,309,327 | \$377,106,583 | \$1,543,522,925 | \$1,864,812,086 | \$199,246,987 | \$949,447,375 | \$215,105,175 | \$57,166,296 | \$195,236,694 | | \$5,535,093,869 |
| 61 Jul 2023 | \$27,140,882 | \$106,309,327 | \$377,277,196 | \$1,544,452,779 | \$1,864,893,323 | \$199,277,464 | \$949,515,820 | \$215,105,175 | \$57,166,296 | \$195,269,091 | | \$5,536,407,353 |
| 62 Aug 2023 | \$27,141,011 | \$106,309,352 | \$377,412,344 | \$1,545,135,288 | \$1,864,948,362 | \$199,282,457 | \$949,609,152 | \$215,105,175 | \$57,166,296 | \$195,272,298 | | \$5,537,381,735 |
| 63 Sep 2023 | \$27,141,003 | \$106,309,360 | \$377,662,234 | \$1,546,354,277 | \$1,864,961,656 | \$199,285,905 | \$949,623,755 | \$215,105,175 | \$57,166,296 | \$195,275,759 | | \$5,538,885,421 |
| 64 Oct 2023 | \$27,143,174 | \$106,309,360 | \$377,855,224 | \$1,547,311,346 | \$1,863,743,703 | \$199,299,230 | \$950,926,390 | \$215,105,175 | \$57,166,296 | \$195,289,135 | | \$5,540,149,034 |
| 65 Nov 2023 | \$27,143,059 | \$106,309,476 | \$378,011,438 | \$1,548,067,205 | \$1,863,846,852 | \$199,327,943 | \$951,008,703 | \$215,105,175 | \$57,166,296 | \$195,316,325 | | \$5,541,302,471 |
| 66 Dec 2023 | \$27,143,235 | \$106,309,476 | \$378,143,510 | \$1,548,737,598 | \$1,864,060,641 | \$199,337,947 | \$950,910,367 | \$215,105,175 | \$57,166,296 | \$195,326,562 | | \$5,542,240,808 |

4) ISO Incentive Plant Activity (See Note 6)

| | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 | Col 7 | Col 8 | Col 9 | Col 10 | Col 11 | Col 12 |
|-------------|-------------|-----------|-------------|--------------|---------------|-------------|-------------|-------|-------|-----------|-----------------------|--------|
| Mo/YR | 350.1 | 350.2 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 | Sum C2 - C11 Total | |
| 67 Jan 2023 | \$148 | \$71 | \$961,804 | \$4,671,365 | \$37,275 | \$3,269 | \$60,877 | \$0 | \$0 | \$3,281 | \$5,738,088 | |
| 68 Feb 2023 | (\$12) | \$12 | \$314,577 | \$1,545,850 | \$185,080 | (\$69,079) | \$247,422 | \$0 | \$0 | \$3,964 | \$2,227,814 | |
| 69 Mar 2023 | \$0 | \$0 | \$291,790 | \$1,425,421 | \$38,055 | (\$445,505) | \$17,451 | \$0 | \$0 | \$5,568 | \$1,332,780 | |
| 70 Apr 2023 | \$5,563,646 | \$0 | \$151,299 | \$741,219 | \$136,156 | \$20,035 | \$68,071 | \$0 | \$0 | \$20,111 | \$6,700,537 | |
| 71 May 2023 | (\$1,165) | (\$3,836) | \$345,148 | \$1,690,764 | \$172,042 | \$36,186 | \$105,837 | \$0 | \$0 | \$36,323 | \$2,381,299 | |
| 72 Jun 2023 | \$267 | (\$267) | \$440,296 | \$2,128,098 | \$90,445 | \$17,817 | \$58,910 | \$0 | \$0 | \$17,885 | \$2,753,451 | |
| 73 Jul 2023 | \$461 | \$0 | \$170,613 | \$929,854 | \$81,237 | \$30,477 | \$68,446 | \$0 | \$0 | \$32,397 | \$1,313,484 | |
| 74 Aug 2023 | \$130 | \$25 | \$135,149 | \$682,509 | \$55,039 | \$4,992 | \$93,332 | \$0 | \$0 | \$3,207 | \$974,382 | |
| 75 Sep 2023 | (\$8) | \$8 | \$249,889 | \$1,218,989 | \$13,294 | \$3,448 | \$14,603 | \$0 | \$0 | \$3,461 | \$1,503,685 | |
| 76 Oct 2023 | \$2,171 | \$0 | \$192,990 | \$957,069 | (\$1,217,953) | \$13,325 | \$1,302,635 | \$0 | \$0 | \$13,375 | \$1,263,613 | |
| 77 Nov 2023 | (\$116) | \$116 | \$156,214 | \$755,859 | \$103,148 | \$28,713 | \$82,313 | \$0 | \$0 | \$27,190 | \$1,153,437 | |
| 78 Dec 2023 | \$176 | \$0 | \$132,072 | \$670,394 | \$213,790 | \$10,004 | (\$98,336) | \$0 | \$0 | \$10,237 | \$938,337 | |
| 79 Total: | \$5,565,698 | (\$3,872) | \$3,541,841 | \$17,417,390 | (\$92,393) | (\$346,318) | \$2,021,560 | \$0 | \$0 | \$177,000 | \$28,280,907 | |

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 |
|-------------|-----------|-------------|--------------|---------------|--------------|---------------|--------------|-----------|--------------|------------|-----------------------|--------|
| Mo/YR | 350.1 | 350.2 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 | Sum C2 - C11 Total | |
| 80 Jan 2023 | -\$231 | \$113,805 | \$5,040,137 | \$22,953,410 | -\$2,531,088 | \$4,413,838 | \$239,292 | -\$38 | \$117,884 | \$745 | \$30,347,755 | |
| 81 Feb 2023 | \$0 | -\$13,940 | \$2,476,356 | \$18,483,655 | \$625,893 | \$9,079,289 | \$1,075,064 | \$37 | -\$97,209 | \$936,723 | \$32,565,868 | |
| 82 Mar 2023 | \$0 | \$5,466 | \$3,198,794 | \$5,048,668 | \$8,770,264 | \$9,619,343 | -\$2,118,811 | \$6 | \$4,967,616 | -\$1,350 | \$29,489,996 | |
| 83 Apr 2023 | \$0 | \$21,738 | \$1,879,626 | \$10,645,509 | -\$2,322,114 | -\$31,451,556 | -\$33,476 | \$146 | \$91,676 | \$10,438 | -\$21,158,012 | |
| 84 May 2023 | -\$328 | \$4,721,802 | \$10,214,555 | \$19,883,624 | \$1,459,881 | \$11,514,390 | \$4,200,721 | \$8 | -\$15,307 | \$4,233 | \$51,983,580 | |
| 85 Jun 2023 | -\$2,959 | \$54,310 | \$12,501,992 | -\$7,907,497 | \$740,864 | \$39,301,809 | \$361,537 | -\$33,139 | \$1,225,874 | -\$11,704 | \$46,231,085 | |
| 86 Jul 2023 | -\$99 | \$34,413 | \$3,255,093 | \$12,747,916 | \$2,570,061 | \$8,562,487 | \$1,715,793 | \$86,846 | -\$61,017 | \$3,252 | \$28,914,745 | |
| 87 Aug 2023 | -\$826 | \$41,490 | \$4,478,197 | -\$2,501,325 | -\$70,099 | \$8,398,242 | \$423,549 | -\$135 | \$314,505 | \$51 | \$11,083,651 | |
| 88 Sep 2023 | -\$26,345 | \$62,037 | \$352,839 | \$8,276,231 | \$123,627 | \$16,109,262 | -\$4,045,943 | \$18 | \$846,503 | -\$315,061 | \$21,383,167 | |
| 89 Oct 2023 | -\$2,995 | -\$56,597 | \$468,686 | \$14,997,091 | \$2,973,206 | \$17,616,586 | -\$7,838,499 | \$0 | \$53,048 | \$3,074 | \$28,213,600 | |
| 90 Nov 2023 | \$74,154 | -\$40,365 | \$4,763,215 | \$28,298,662 | \$1,402,216 | \$9,602,094 | \$247,738 | \$0 | \$10,389,571 | \$1,179 | \$54,738,461 | |
| 91 Dec 2023 | \$0 | \$1,303 | \$1,891,815 | \$42,710,992 | \$2,560,084 | \$14,074,924 | -\$1,322,018 | \$1 | -\$73,987 | \$327 | \$59,843,442 | |
| 92 Total: | \$40,371 | \$4,945,463 | \$50,521,306 | \$173,636,935 | \$16,302,796 | \$116,840,708 | -\$7,095,053 | \$53,749 | \$17,759,157 | \$631,907 | \$373,637,340 | |

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 2023 | -0.6% | 2.3% | 10.0% | 13.2% | -15.5% | 3.8% | -3.4% | -0.1% | 0.7% | 0.1% |
| 94 Feb 2023 | 0.0% | -0.3% | 4.9% | 10.6% | 3.8% | 7.8% | -15.2% | 0.1% | -0.5% | 148.2% |
| 95 Mar 2023 | 0.0% | 0.1% | 6.3% | 2.9% | 53.8% | 8.2% | 29.9% | 0.0% | 28.0% | -0.2% |
| 96 Apr 2023 | 0.0% | 0.4% | 3.7% | 6.1% | -14.2% | -26.9% | 0.5% | 0.3% | 0.5% | 1.7% |
| 97 May 2023 | -0.8% | 95.5% | 20.2% | 11.5% | 9.0% | 9.9% | -59.2% | 0.0% | -0.1% | 0.7% |
| 98 Jun 2023 | -7.3% | 1.1% | 24.7% | -4.6% | 4.5% | 33.6% | -5.1% | -61.7% | 6.9% | -1.9% |
| 99 Jul 2023 | -0.2% | 0.7% | 6.4% | 7.3% | 15.8% | 7.3% | -24.2% | 161.6% | -0.3% | 0.5% |
| 100 Aug 2023 | -2.0% | 0.8% | 8.9% | -1.4% | -0.4% | 7.2% | -6.0% | -0.3% | 1.8% | 0.0% |
| 101 Sep 2023 | -65.3% | 1.3% | 0.7% | 4.8% | 0.8% | 13.8% | 57.0% | 0.0% | 4.8% | -49.9% |
| 102 Oct 2023 | -7.4% | -1.1% | 0.9% | 8.6% | 18.2% | 15.1% | 110.5% | 0.0% | 0.3% | 0.5% |
| 103 Nov 2023 | 183.7% | -0.8% | 9.4% | 16.3% | 8.2% | 8.2% | -3.5% | 0.0% | 58.5% | 0.2% |
| 104 Dec 2023 | 0.0% | 0.0% | 3.7% | 24.6% | 15.7% | 12.0% | 18.6% | 0.0% | -0.4% | 0.1% |

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 | \$4,455,786 | \$1,591,420 | \$30,270,783 | \$68,879,422 | \$13,824,183 | \$15,518,945 | -\$3,030,988 | -\$936 | \$0 | -\$288,446 | \$131,220,168 |
| B) Change in Incentive ISO Plant (See Note 10) | | | | | | | | | | | |
| 106 | \$5,565,698 | -\$3,872 | \$3,541,841 | \$17,417,390 | -\$92,393 | -\$346,318 | \$2,021,560 | \$0 | \$0 | \$177,000 | \$28,280,907 |
| C) Change in Non-Incentive ISO Plant (See Note 11) | | | | | | | | | | | |
| 107 | -\$1,109,912 | \$1,595,291 | \$26,728,942 | \$51,462,032 | \$13,916,576 | \$15,865,262 | -\$5,052,548 | -\$936 | \$0 | -\$465,446 | \$102,939,261 |

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

| | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 10</u> | <u>Col 11</u> | <u>Col 12</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|
| | | | | | | | | | | | | Sum C2 - C11 |
| <u>Mo/YR</u> | <u>350.1</u> | <u>350.2</u> | <u>352</u> | <u>353</u> | <u>354</u> | <u>355</u> | <u>356</u> | <u>357</u> | <u>358</u> | <u>359</u> | <u>Total</u> | |
| 108 Jan 2023 | \$6,357 | \$36,711 | \$2,666,549 | \$6,802,868 | -\$2,160,616 | \$599,335 | \$170,405 | \$1 | \$0 | -\$549 | \$8,121,061 | |
| 109 Feb 2023 | \$0 | -\$4,497 | \$1,310,148 | \$5,478,134 | \$534,282 | \$1,232,835 | \$765,578 | -\$1 | \$0 | -\$689,966 | \$8,626,514 | |
| 110 Mar 2023 | \$0 | \$1,763 | \$1,692,363 | \$1,496,310 | \$7,486,572 | \$1,306,166 | -\$1,508,853 | \$0 | \$0 | \$995 | \$10,475,316 | |
| 111 Apr 2023 | \$0 | \$7,012 | \$994,440 | \$3,155,086 | -\$1,982,229 | -\$4,270,662 | -\$23,839 | -\$3 | \$0 | -\$7,689 | -\$2,127,882 | |
| 112 May 2023 | \$9,020 | \$1,523,143 | \$5,404,141 | \$5,893,053 | \$1,246,200 | \$1,563,486 | \$2,991,429 | \$0 | \$0 | -\$3,118 | \$18,627,354 | |
| 113 Jun 2023 | \$81,351 | \$17,519 | \$6,614,338 | -\$2,343,602 | \$632,424 | \$5,336,612 | \$257,458 | \$577 | \$0 | \$8,621 | \$10,605,299 | |
| 114 Jul 2023 | \$2,712 | \$11,101 | \$1,722,149 | \$3,778,192 | \$2,193,884 | \$1,162,661 | \$1,221,855 | -\$1,512 | \$0 | -\$2,395 | \$10,088,647 | |
| 115 Aug 2023 | \$22,699 | \$13,384 | \$2,369,248 | -\$741,336 | -\$59,838 | \$1,140,359 | \$301,619 | \$2 | \$0 | -\$38 | \$3,046,098 | |
| 116 Sep 2023 | \$724,299 | \$20,012 | \$186,674 | \$2,452,886 | \$105,532 | \$2,187,403 | -\$2,881,208 | \$0 | \$0 | \$232,065 | \$3,027,663 | |
| 117 Oct 2023 | \$82,328 | -\$18,257 | \$247,964 | \$4,444,796 | \$2,538,021 | \$2,392,075 | -\$5,581,973 | \$0 | \$0 | -\$2,264 | \$4,102,691 | |
| 118 Nov 2023 | -\$2,038,679 | -\$13,021 | \$2,520,040 | \$8,387,079 | \$1,196,975 | \$1,303,824 | \$176,420 | \$0 | \$0 | -\$868 | \$11,531,769 | |
| 119 Dec 2023 | \$0 | \$420 | \$1,000,889 | \$12,658,565 | \$2,185,368 | \$1,911,169 | -\$941,439 | \$0 | \$0 | -\$241 | \$16,814,732 | |
| 120 Total: | -\$1,109,912 | \$1,595,291 | \$26,728,942 | \$51,462,032 | \$13,916,576 | \$15,865,262 | -\$5,052,548 | -\$936 | \$0 | -\$465,446 | \$102,939,261 | |

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: 2023

| <u>Line</u> | <u>Account</u> | <u>Col 1</u> <u>Total Plant</u> | <u>Data Source</u> | <u>Col 2</u> <u>Transmission Plant - ISO</u> | <u>Col 3</u> <u>ISO % of Total</u> | <u>Notes</u> |
|-------------|---------------------------|------------------------------------|--------------------|---|---------------------------------------|--------------|
| 1 | | | | | | |
| 2 | Substation | | | | | |
| 3 | 352 | \$1,452,514,877 | FF1 207.49g | \$936,218,418 | 64.45% | |
| 4 | 353 | \$7,886,819,048 | FF1 207.50g | \$4,482,729,300 | 56.84% | |
| 5 | Total Substation | \$9,339,333,925 | L 3 + L 4 | \$5,418,947,718 | 58.02% | |
| 6 | | | | | | |
| 7 | Land | | | | | |
| 8 | 350 | \$390,235,190 | FF1 207.48g | \$284,051,410 | 72.79% | |
| 9 | | | | | | |
| 10 | Total Substation and Land | \$9,729,569,115 | L 5 + L 8 | \$5,702,999,129 | 58.62% | |
| 11 | | | | | | |
| 12 | Lines | | | | | |
| 13 | 354 | \$2,614,263,737 | FF1 207.51g | \$2,512,776,504 | 96.12% | |
| 14 | 355 | \$2,482,407,376 | FF1 207.52g | \$647,749,643 | 26.09% | |
| 15 | 356 | \$2,186,903,951 | FF1 207.53g | \$1,690,959,762 | 77.32% | |
| 16 | 357 | \$330,194,712 | FF1 207.54g | \$215,307,591 | 65.21% | |
| 17 | 358 | \$455,498,400 | FF1 207.55g | \$58,752,899 | 12.90% | |
| 18 | 359 | \$252,459,077 | FF1 207.56g | \$226,060,420 | 89.54% | |
| 19 | Total Lines | \$8,321,727,253 | Sum L13 to L18 | \$5,351,606,818 | 64.31% | |
| 20 | | | | | | |
| 21 | Total Transmission | \$18,051,296,368 | L 10 + L 19 | \$11,054,605,947 | 61.24% | Note 1 |

B) Plant Classified as Distribution in FERC Form 1:

| <u>Line</u> | <u>Account</u> | <u>Total Plant</u> | <u>Data Source</u> | <u>Distribution Plant - ISO</u> | <u>ISO % of Total</u> | <u>Notes</u> |
|-------------|--------------------|--------------------|--------------------|---------------------------------|-----------------------|--------------|
| 22 | | | | | | |
| 23 | Land: | | | | | |
| 24 | 360 | \$131,192,053 | FF1 207.60g | \$0 | 0.00% | |
| 25 | Structures: | | | | | |
| 26 | 361 | \$1,026,637,750 | FF1 207.61g | \$0 | 0.00% | |
| 27 | 362 | \$3,647,243,936 | FF1 207.62g | \$0 | 0.00% | |
| 28 | Total Structures | \$4,673,881,686 | L 26 + L 27 | \$0 | 0.00% | |
| 29 | | | | | | |
| 30 | Total Distribution | \$4,805,073,739 | 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: 2023

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 2022 | \$0 | \$34,482,006 | \$172,544,098 | \$801,212,097 | \$727,667,022 | \$65,648,941 | \$550,692,434 | \$19,762,098 | \$24,027,403 | \$32,542,306 | \$2,428,578,405 |
| 2 | Jan 2023 | \$0 | \$34,732,897 | \$174,251,147 | \$806,472,869 | \$736,118,119 | \$67,211,792 | \$555,348,564 | \$20,058,421 | \$24,221,517 | \$32,836,142 | \$2,451,251,468 |
| 3 | Feb 2023 | \$0 | \$34,992,042 | \$176,084,583 | \$812,501,991 | \$740,361,689 | \$68,384,630 | \$561,229,715 | \$20,354,202 | \$24,407,172 | \$32,606,153 | \$2,470,922,178 |
| 4 | Mar 2023 | \$0 | \$35,249,935 | \$177,888,075 | \$820,784,053 | \$733,763,299 | \$69,515,668 | \$562,434,313 | \$20,650,210 | \$24,792,034 | \$32,900,274 | \$2,477,977,860 |
| 5 | Apr 2023 | \$0 | \$35,506,785 | \$179,756,849 | \$828,139,606 | \$741,948,612 | \$74,098,916 | \$566,690,201 | \$20,945,205 | \$24,985,118 | \$33,187,806 | \$2,505,259,098 |
| 6 | May 2023 | \$0 | \$35,461,852 | \$181,242,449 | \$833,963,963 | \$745,094,820 | \$75,060,420 | \$577,149,435 | \$21,241,196 | \$25,173,994 | \$33,478,827 | \$2,527,866,955 |
| 7 | Jun 2023 | \$0 | \$35,718,723 | \$182,634,531 | \$844,434,371 | \$749,201,211 | \$73,692,928 | \$581,992,014 | \$21,775,719 | \$25,411,687 | \$33,778,810 | \$2,548,639,994 |
| 8 | Jul 2023 | \$0 | \$35,976,894 | \$184,469,543 | \$851,462,816 | \$750,873,678 | \$74,923,633 | \$588,819,425 | \$21,446,821 | \$25,598,765 | \$34,070,458 | \$2,567,642,033 |
| 9 | Aug 2023 | \$0 | \$36,234,627 | \$186,252,019 | \$861,041,717 | \$756,065,882 | \$76,171,781 | \$593,756,938 | \$21,743,843 | \$25,800,613 | \$34,363,936 | \$2,591,431,356 |
| 10 | Sep 2023 | \$0 | \$36,491,059 | \$188,230,725 | \$868,824,785 | \$761,000,150 | \$76,775,778 | \$592,147,507 | \$22,039,762 | \$26,023,386 | \$34,833,773 | \$2,606,366,924 |
| 11 | Oct 2023 | \$0 | \$36,755,136 | \$190,205,006 | \$875,495,610 | \$762,140,727 | \$77,259,874 | \$584,974,575 | \$22,335,809 | \$26,214,950 | \$35,125,870 | \$2,610,507,556 |
| 12 | Nov 2023 | \$0 | \$37,018,145 | \$191,981,539 | \$879,961,300 | \$765,375,606 | \$78,424,470 | \$589,637,360 | \$22,631,856 | \$26,813,065 | \$35,419,042 | \$2,627,262,383 |
| 13 | Dec 2023 | \$0 | \$37,278,461 | \$193,896,652 | \$882,044,487 | \$767,071,541 | \$79,217,464 | \$592,001,061 | \$22,927,900 | \$26,999,633 | \$35,712,724 | \$2,637,149,925 |
| 14 | 13-Mo. Avg: | \$0 | \$35,838,351 | \$183,033,632 | \$843,564,589 | \$748,975,566 | \$73,568,177 | \$576,682,580 | \$21,377,926 | \$25,420,718 | \$33,912,009 | \$2,542,373,549 |

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 2022 | \$0 | \$0 | \$0 | \$0 | Beginning of Year ("BOY") amount |
| 16 | Dec 2023 | \$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 | | | |
| | | Total | | | | |
| | | Gen. and Int. | General | Intangible | | |
| | | Depreciation | Depreciation | Depreciation | | |
| | <u>Mo/YR</u> | <u>Reserve</u> | <u>Reserve</u> | <u>Reserve</u> | <u>Source</u> | |
| 18 | Dec 2022 | BOY: \$2,199,382,355 | \$1,381,864,848 | \$817,517,507 | FF1 219.28c and 200.21c for previous year | |
| 19 | Dec 2023 | EOY: \$2,465,666,458 | \$1,442,269,345 | \$1,023,397,113 | FF1 219.28c and 200.21c | |
| 20 | | BOY/EOY Average: \$2,332,524,407 | | | Average of Line 18 and Line 19 | |

a) Average BOY/EOY General and Intangible Depreciation Reserve

| | | <u>Amount</u> | <u>Source</u> |
|----|--|-----------------|-----------------------|
| 21 | Total G+I Dep. Reserve on Average BOY/EOY basis: | \$2,332,524,407 | Line 20 |
| 22 | Transmission W&S Allocation Factor: | 5.8812% | 27-Allocators, Line 9 |
| 23 | G + I Plant Dep. Reserve (BOY/EOY Average): | \$137,179,640 | Line 21 * Line 22 |

b) EOY General and Intangible Depreciation Reserve

| | | <u>Amount</u> | <u>Source</u> |
|----|--|-----------------|-----------------------|
| 24 | Total G+I Dep. Reserve on Average EOY basis: | \$2,465,666,458 | Line 19 |
| 25 | Transmission W&S Allocation Factor: | 5.8812% | 27-Allocators, Line 9 |
| 26 | G + I Plant Dep. Reserve (EOY): | \$145,009,945 | 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 2023 | \$0 | \$258,199 | \$1,940,238 | \$9,085,174 | \$5,081,203 | \$1,933,572 | \$4,305,560 | \$296,049 | \$189,478 | \$294,254 | \$23,383,727 |
| 28 | Feb 2023 | \$0 | \$258,250 | \$1,948,009 | \$9,108,792 | \$5,076,886 | \$1,935,415 | \$4,306,148 | \$296,049 | \$189,478 | \$294,257 | \$23,413,283 |
| 29 | Mar 2023 | \$0 | \$258,244 | \$1,951,488 | \$9,123,250 | \$5,078,348 | \$1,938,974 | \$4,308,722 | \$296,049 | \$189,478 | \$293,365 | \$23,437,919 |
| 30 | Apr 2023 | \$0 | \$258,246 | \$1,955,738 | \$9,129,264 | \$5,093,648 | \$1,941,607 | \$4,304,932 | \$296,049 | \$189,478 | \$293,374 | \$23,462,335 |
| 31 | May 2023 | \$0 | \$258,256 | \$1,958,191 | \$9,137,284 | \$5,089,895 | \$1,928,607 | \$4,305,044 | \$296,049 | \$189,478 | \$293,390 | \$23,456,194 |
| 32 | Jun 2023 | \$0 | \$260,357 | \$1,970,504 | \$9,152,894 | \$5,092,778 | \$1,933,499 | \$4,312,916 | \$296,049 | \$189,478 | \$293,433 | \$23,501,910 |
| 33 | Jul 2023 | \$0 | \$260,381 | \$1,985,613 | \$9,152,450 | \$5,094,248 | \$1,949,875 | \$4,313,720 | \$296,050 | \$189,478 | \$293,468 | \$23,535,284 |
| 34 | Aug 2023 | \$0 | \$260,397 | \$1,989,667 | \$9,162,141 | \$5,098,874 | \$1,953,524 | \$4,317,000 | \$296,048 | \$189,478 | \$293,507 | \$23,560,635 |
| 35 | Sep 2023 | \$0 | \$260,415 | \$1,995,030 | \$9,162,020 | \$5,098,865 | \$1,957,027 | \$4,318,004 | \$296,048 | \$189,478 | \$293,511 | \$23,570,397 |
| 36 | Oct 2023 | \$0 | \$260,443 | \$1,995,965 | \$9,169,578 | \$5,099,106 | \$1,963,727 | \$4,310,718 | \$296,048 | \$189,478 | \$293,817 | \$23,578,880 |
| 37 | Nov 2023 | \$0 | \$260,418 | \$1,996,910 | \$9,180,696 | \$5,101,790 | \$1,971,083 | \$4,299,841 | \$296,048 | \$189,478 | \$293,831 | \$23,590,096 |
| 38 | Dec 2023 | \$0 | \$260,400 | \$2,002,641 | \$9,199,516 | \$5,104,434 | \$1,975,159 | \$4,300,499 | \$296,048 | \$189,478 | \$293,866 | \$23,622,040 |
| 39 | Total: | \$0 | \$3,114,006 | \$23,689,995 | \$109,763,058 | \$61,110,076 | \$23,382,068 | \$51,703,104 | \$3,552,585 | \$2,273,737 | \$3,524,071 | \$282,112,700 |

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 2023 | -0.6% | 2.3% | 10.0% | 13.2% | -15.5% | 3.8% | -3.4% | -0.1% | 0.7% | 0.1% |
| 41 | Feb 2023 | 0.0% | -0.3% | 4.9% | 10.6% | 3.8% | 7.8% | -15.2% | 0.1% | -0.5% | 148.2% |
| 42 | Mar 2023 | 0.0% | 0.1% | 6.3% | 2.9% | 53.8% | 8.2% | 29.9% | 0.0% | 28.0% | -0.2% |
| 43 | Apr 2023 | 0.0% | 0.4% | 3.7% | 6.1% | -14.2% | -26.9% | 0.5% | 0.3% | 0.5% | 1.7% |
| 44 | May 2023 | -0.8% | 95.5% | 20.2% | 11.5% | 9.0% | 9.9% | -59.2% | 0.0% | -0.1% | 0.7% |
| 45 | Jun 2023 | -7.3% | 1.1% | 24.7% | -4.6% | 4.5% | 33.6% | -5.1% | -61.7% | 6.9% | -1.9% |
| 46 | Jul 2023 | -0.2% | 0.7% | 6.4% | 7.3% | 15.8% | 7.3% | -24.2% | 161.6% | -0.3% | 0.5% |
| 47 | Aug 2023 | -2.0% | 0.8% | 8.9% | -1.4% | -0.4% | 7.2% | -6.0% | -0.3% | 1.8% | 0.0% |
| 48 | Sep 2023 | -65.3% | 1.3% | 0.7% | 4.8% | 0.8% | 13.8% | 57.0% | 0.0% | 4.8% | -49.9% |
| 49 | Oct 2023 | -7.4% | -1.1% | 0.9% | 8.6% | 18.2% | 15.1% | 110.5% | 0.0% | 0.3% | 0.5% |
| 50 | Nov 2023 | 183.7% | -0.8% | 9.4% | 16.3% | 8.6% | 8.2% | -3.5% | 0.0% | 58.5% | 0.2% |
| 51 | Dec 2023 | 0.0% | 0.0% | 3.7% | 24.6% | 15.7% | 12.0% | 18.6% | 0.0% | -0.4% | 0.1% |

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 | \$2,796,456 | \$21,352,554 | \$80,832,390 | \$39,404,519 | \$13,568,523 | \$41,308,627 | \$3,165,802 | \$2,972,231 | \$3,170,419 | \$208,571,520 |
| B) Total Depreciation Expense (See Note 6) | | | | | | | | | | | |
| | <u>350.1</u> | <u>350.2</u> | <u>352</u> | <u>353</u> | <u>354</u> | <u>355</u> | <u>356</u> | <u>357</u> | <u>358</u> | <u>359</u> | <u>Total</u> |
| 53 | \$0 | \$3,114,006 | \$23,689,995 | \$109,763,058 | \$61,110,076 | \$23,382,068 | \$51,703,104 | \$3,552,585 | \$2,273,737 | \$3,524,071 | \$282,112,700 |
| 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 | -\$317,550 | -\$2,337,440 | -\$28,930,667 | -\$21,705,557 | -\$9,813,545 | -\$10,394,477 | -\$386,783 | \$698,493 | -\$353,653 | -\$73,541,180 |

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 2023 | \$0 | -\$7,307 | -\$233,189 | -\$3,824,402 | \$3,369,893 | -\$370,722 | \$350,570 | \$273 | \$4,637 | -\$417 | -\$710,665 |
| 56 | Feb 2023 | \$0 | \$895 | -\$114,572 | -\$3,079,670 | -\$833,315 | -\$762,577 | \$1,575,004 | -\$268 | -\$3,823 | -\$524,246 | -\$3,742,573 |
| 57 | Mar 2023 | \$0 | -\$351 | -\$147,997 | -\$841,188 | -\$11,676,738 | -\$807,936 | -\$3,104,125 | -\$41 | \$195,384 | \$756 | -\$16,382,237 |
| 58 | Apr 2023 | \$0 | -\$1,396 | -\$86,964 | -\$1,773,711 | \$3,091,664 | \$2,641,642 | -\$49,044 | -\$1,054 | \$3,606 | -\$5,842 | \$3,818,902 |
| 59 | May 2023 | \$0 | -\$303,189 | -\$472,591 | -\$3,312,927 | -\$1,943,687 | -\$967,103 | \$6,154,190 | -\$59 | -\$602 | -\$2,369 | -\$848,336 |
| 60 | Jun 2023 | \$0 | -\$3,487 | -\$578,423 | \$1,317,514 | -\$986,386 | -\$3,300,991 | \$529,663 | \$238,474 | \$48,215 | \$6,551 | -\$2,728,870 |
| 61 | Jul 2023 | \$0 | -\$2,210 | -\$150,602 | -\$2,124,005 | -\$3,421,782 | -\$719,170 | \$2,513,691 | -\$624,948 | -\$2,400 | -\$1,820 | -\$4,533,245 |
| 62 | Aug 2023 | \$0 | -\$2,664 | -\$207,190 | \$416,760 | \$93,329 | -\$705,375 | \$620,513 | \$974 | \$12,370 | -\$29 | \$228,688 |
| 63 | Sep 2023 | \$0 | -\$3,983 | -\$16,325 | -\$1,378,951 | -\$164,597 | -\$1,353,030 | -\$5,927,435 | -\$129 | \$33,294 | \$176,327 | -\$8,634,829 |
| 64 | Oct 2023 | \$0 | \$3,634 | -\$21,684 | -\$2,498,753 | -\$3,958,529 | -\$1,479,631 | -\$11,483,650 | -\$1 | \$2,086 | -\$1,720 | -\$19,438,248 |
| 65 | Nov 2023 | \$0 | \$2,592 | -\$220,377 | -\$4,715,006 | -\$1,866,911 | -\$806,488 | \$362,944 | \$0 | \$408,637 | -\$660 | -\$6,835,269 |
| 66 | Dec 2023 | \$0 | -\$84 | -\$87,528 | -\$7,116,329 | -\$3,408,499 | -\$1,182,164 | -\$1,936,798 | -\$4 | -\$2,910 | -\$183 | -\$13,734,498 |
| 67 | Total: | \$0 | -\$317,550 | -\$2,337,440 | -\$28,930,667 | -\$21,705,557 | -\$9,813,545 | -\$10,394,477 | -\$386,783 | \$698,493 | -\$353,653 | -\$73,541,180 |

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>Col 1</u> | <u>Col 2</u> | |
| <u>Line</u> | <u>Account</u> | <u>Total Balance</u> | <u>Source</u> |
| 1 | Account 190 | \$400,449,455 | Line 353, Col. 2 |
| 2 | Account 282 | -\$1,402,459,856 | Line 452, Col. 2 |
| 3 | Account 283 | -\$16,547,474 | Line 803, Col. 2 |
| 4 | Net (Excess)/Deficient Deferred Tax Liability/Asset | <u>-\$490,033,634</u> | 9-ADIT-2, Line 500, Column 11 |
| 5 | Total Accumulated Deferred Income Taxes | -\$1,508,591,509 | Sum of Lines 1 to 4 |
| 6 | and Net (Excess)/Deficient Deferred Taxes | | |
| b) Beginning of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes | | | |
| 8 | | <u>BOY</u> | |
| 9 | | <u>Balance</u> | <u>Source</u> |
| 10 | Total Accumulated Deferred Income Taxes | <u>-\$1,435,064,627</u> | Previous Year Informational Filing, Line 5, Col. 2 |
| 11 | | | |
| c) Average of Beginning and End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes | | | |
| 13 | | <u>Average</u> | |
| 14 | | <u>ADIT</u> | <u>Source</u> |
| 15 | BOY/EOY Average Balance: | -\$1,471,828,068 | Average of Line 5 and Line 10 |

Schedule 9-ADIT-1
ADIT

2) Account 190 Detail

| <u>Col 1</u> | | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> |
|--------------|--------------------------------------|-----------------|------------------|--------------|-----------------|---------------|---|
| ACCT 190 | DESCRIPTION | END BAL | Gas, Generation | ISO Only | Plant Related | Labor | (Instructions 1&2) |
| | | per G/L | or Other Related | | | Related | Description |
| Electric: | | | | | | | |
| 100 | 190.000 Amort of Debt Issuance Cost | \$449,174 | \$343 | | \$448,831 | | C: Relates primarily to regulated Electric property |
| 101 | 190.000 Executive Incentive Comp | \$3,681,943 | \$15,521 | | | \$3,666,422 | C: Relates to employees in all functions |
| 102 | 190.000 Ins - Inj/Damage Prov | \$28,823,490 | \$121,504 | | | \$28,701,986 | C: Relates to employees in all functions |
| 103 | 190.000 Accrued Vacation | \$21,751,261 | \$91,691 | | | \$21,659,570 | C: Relates to employees in all functions |
| 104 | 190.000 Amortization of Debt Expense | \$423,225 | \$323 | | \$422,902 | | C: Relates primarily to regulated Electric property |
| 105 | 190.000 Wildfire Reserve - Pre 2019 | \$182,695,119 | \$770,141 | | | \$181,924,978 | C: Relates to employees in all functions |
| 106 | 190.000 Wildfire Reserve - Post 2018 | \$47,770,443 | \$47,770,443 | | | | Follows tax treatment |
| 107 | 190.000 Decommissioning | \$393,033,974 | \$393,033,974 | | | | Relates to nuclear decommissioning costs |
| 108 | 190.000 Pension & PBOP | \$30,029,926 | \$126,589 | | | \$29,903,337 | C: Relates to employees in all functions |
| 109 | 190.000 Property/Non-ISO | \$5,418,941 | \$5,418,941 | | | | Non-rate base property |
| 110 | 190.000 EIDT Gross Up | \$614,046,610 | \$614,046,610 | | | | Non-rate base property |
| 111 | 190.000 Regulatory Assets/Liab | \$10,764,015 | \$10,764,015 | | | | Relates to nonrecovery balancing account |
| 112 | 190.000 Temp-Other/Non-ISO | \$802,178,753 | \$802,178,753 | | | | Not component of rate base |
| 113 | 190.000 Net Operation Loss DTA | \$2,158,537,502 | | | \$2,158,537,502 | | NOL/DTA |
| 114 | ... | | | | | | |

Continuation of Account 190 Detail

| <u>Col 1</u> | | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> |
|--------------|--------------------|-----------------|------------------|--------------|-----------------|---------------|---|
| ACCT 190 | DESCRIPTION | END BAL | Gas, Generation | ISO Only | Plant Related | Labor Related | (Instructions 1&2) |
| | | per G/L | or Other Related | | | | Description |
| Electric: | | | | | | | |
| 115 | ... | | | | | | |
| 250 | Total Electric 190 | \$4,299,604,376 | \$1,874,338,848 | \$0 | \$2,159,409,236 | \$265,856,292 | <u>Source</u> Sum of Above Lines beginning on Line 100 |

**Schedule 9-ADIT-1
ADIT**

| Account 190 Gas and Other Income: | | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | (Instructions 1&2) |
|-----------------------------------|--------------------|--|---|--------------------------|-------------------------------|----------------------------------|--|--------------------|---|
| 300 | 190.000 | EDIT Gross Up - Gas | \$111,217 | \$111,217 | | | | | Non-rate base property |
| 301 | 190.000 | Temp-Other/Non-ISO - Gas | \$2,559 | \$2,559 | | | | | Other non-ISO related costs |
| 302 | 190.000 | EDIT Gross Up - Other | -\$142,351 | -\$142,351 | | | | | Non-rate base property |
| 303 | 190.000 | Temp-Other/Non-ISO - Other | \$39,688,466 | \$39,688,466 | | | | | Other non-ISO related costs |
| 304 | 190.000 | EMS - Other | \$870,075 | \$870,075 | | | | | Other non-ISO related costs |
| 305 | ... | | | | | | | | |
| | | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Source</u> |
| 350 | | Total Account 190 Gas and Other Income | \$40,529,966 | \$40,529,966 | \$0 | \$0 | \$0 | | Sum of Above Lines beginning on Line 300 |
| 351 | | Total Account 190 | \$4,340,134,342 | \$1,914,868,814 | \$0 | \$2,159,409,236 | \$265,856,292 | | Line 250 + Line 350 |
| 352 | | Allocation Factors (Plant and Wages) | | | | 17.820% | 5.881% | | 27-Allocators Lines 22 and 9 respectively. |
| 353 | | Total Account 190 ADIT (Sum of amounts in Columns 4 to 6) | \$400,449,455 | | \$0 | \$384,814,004 | \$15,635,451 | | Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO |
| 354 | | FERC Form 1 Account 190 | \$4,340,134,342 | | | | | | Must match amount on Line 351, Col. 2 FF1 234.18c |
| 3) Account 282 Detail | | | | | | | | | |
| <u>ACCT 282</u> | <u>DESCRIPTION</u> | <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> Description | (Instructions 1&2) | |
| 400 | 282.000 | Fully Normalized Deferred Tax | -\$1,402,459,856 | -\$1,402,459,856 | | | Property-related FERC costs | | |
| 401 | 282.000 | Property/Non-ISO | -\$8,650,640,215 | -\$8,650,640,215 | | | Property-related CPUC costs | | |
| 402 | 282.000 | Capitalized software | -\$71,351,585 | -\$71,351,585 | | | Property-related CPUC costs - cap software | | |
| 403 | 282.000 | Property/Non-ISO - Gas | -\$774,997 | -\$774,997 | | | Gas related costs | | |
| 404 | 282.000 | Property/Non-ISO - Other | -\$4,695,834 | -\$4,695,834 | | | Other non-ISO related costs | | |
| 405 | ... | | | | | | | | |
| | | <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>Source</u> |
| 450 | | Total Account 282 | -\$10,129,922,487 | -\$8,727,462,631 | -\$1,402,459,856 | \$0 | \$0 | | Sum of Above Lines beginning on Line 400 |
| 451 | | Allocation Factors (Plant and Wages) | | | | 17.820% | 5.881% | | 27-Allocators Lines 22 and 9 respectively. |
| 452 | | Total Account 282 ADIT (Sum of amounts in Columns 4 to 6) | -\$1,402,459,856 | | -\$1,402,459,856 | \$0 | \$0 | | Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO |
| 453 | | FERC Form 1 Account 282 | -\$10,129,922,487 | | | | | | Must match amount on Line 450, Col. 2 FF1 275.5k |

Schedule 9-ADIT-1
ADIT

4) Account 283 Detail

| ACCT 283 | DESCRIPTION | Col 2 END BAL per G/L | Col 3 Gas, Generation or Other Related | Col 4 ISO Only | Col 5 Plant Related | Col 6 Labor Related | Col 7 (Instructions 1&2) Description |
|-----------|---|-----------------------------|--|-------------------|------------------------|---------------------------|--|
| Electric: | | | | | | | |
| 500 | 283.000 Ad Valorem Lien Date Adj-Electric | -\$73,693,196 | -\$73,693,196 | | | | Relates entirely to CPUC regulated property |
| 501 | 283.000 Ad Valorem Lien Date Adj-FERC | -\$12,405,831 | | -\$12,405,831 | | | Relates entirely to FERC regulated Electric property |
| 502 | 283.000 Balancing Accounts | -\$1,283,760,215 | -\$1,283,760,215 | | | | Relates entirely to CPUC balancing account recovery |
| 503 | 283.000 Bond Discount Amort | -\$1,023,969 | -\$781 | | -\$1,023,188 | | C: Relates primarily to regulated Electric property |
| 504 | 283.000 Decommissioning | -\$379,687,580 | -\$379,687,580 | | | | Relates to nuclear decommissioning costs |
| 505 | 283.000 Health Care - IBNR | -\$1,042,965 | -\$4,397 | | | -\$1,038,568 | C: Relates to employees in all functions |
| 506 | 283.000 Refunding & Retirement of Debt | -\$21,891,856 | -\$16,694 | | -\$21,875,162 | | C: Relates to regulated Electric property |
| 507 | 283.000 Regulatory Assets/Liab | -\$202,134,315 | -\$202,134,315 | | | | Relates to nonrecovery balancing account |
| 508 | 283.000 Temp - Other/Non-ISO | -\$362,328,510 | -\$362,328,510 | | | | Not component of rate base |
| 509 | ... | | | | | | |

Continuation of Account 283 Detail

| ACCT 283 | DESCRIPTION | Col 2 END BAL per G/L | Col 3 Gas, Generation or Other Related | Col 4 ISO Only | Col 5 Plant Related | Col 6 Labor Related | Col 7 (Instructions 1&2) Description |
|----------------------------|--|-----------------------------|--|-------------------|------------------------|---------------------------|---|
| Electric (continued): | | | | | | | |
| 510 | ... | | | | | | |
| 650 | Total Electric 283 | -\$2,337,968,437 | -\$2,301,625,687 | -\$12,405,831 | -\$22,898,350 | -\$1,038,568 | Sum of Above Lines beginning on Line 500 |
| Account 283 Gas and Other: | | | | | | | |
| 700 | 283.000 Balancing Accounts - Gas | -\$129,489 | -\$129,489 | | | | Gas related costs |
| 701 | 283.000 Temp - Other/Non-ISO - Gas | -\$9,555 | -\$9,555 | | | | Gas related costs |
| 702 | 283.000 Balancing Accounts - Other | -\$1,001,690 | -\$1,001,690 | | | | Other non-ISO related costs |
| 703 | 283.000 Temp - Other/Non-ISO - Other | -\$10,259,083 | -\$10,259,083 | | | | Other non-ISO related costs |
| 704 | ... | | | | | | |
| 800 | Total Account 283 Gas and Other | -\$11,399,817 | -\$11,399,817 | \$0 | \$0 | \$0 | Sum of Above Lines beginning on Line 700 |
| 801 | Total Account 283 | -\$2,349,368,254 | -\$2,313,025,504 | -\$12,405,831 | -\$22,898,350 | -\$1,038,568 | Line 650 + Line 800 |
| 802 | Allocation Factors (Plant and Wages) | | | | 17.820% | 5.881% | 27-Allocators Lines 22 and 9 respectively. |
| 803 | Total Account 283 ADIT (Sum of amounts in Columns 4 to 6) | -\$16,547,474 | | -\$12,405,831 | -\$4,080,563 | -\$61,080 | Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO |
| 804 | FERC Form 1 Account 283 | -\$2,349,368,254 | Must match amount on Line 801, Col. 2 | | | | FF1 277.19k |

**Schedule 9-ADIT-1
ADIT**

Instruction 1: For any "Company Wide" ADIT line item balance (i.e., that include Catalina Gas or Water costs), indicate in Column 7 with a leading "C:".

Instruction 2: For any Company Wide ADIT balance items, include a portion of the total Column 2 balance in Column 3 "Gas, Generation, or Other Related" based on the following percentages.

1) For Line items allocated based on the Wages and Salaries Allocation Factor:

| | FERC Form 1 Reference or Instruction | Prior Year Value |
|---|---|-----------------------------|
| A:Total Electric Wages and Salaries | FF1 354.28b | \$917,817,764 |
| B:Gas Wages and Salaries | FF1 355.62b | \$830,824 |
| C:Water Wages and Salaries | FF1 355.64b | \$3,054,564 |
| D:Total Electric, Gas, and Water Wages and Salaries | A+B+C | \$921,703,152 |
| E:Labor Percentage "Gas, Generation, or Other" | (B+C) / D | 0.4215% |

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

| | FERC Form 1 Reference or Instruction | Prior Year Value |
|---|---|-----------------------------|
| F:Total Electric Plant In Service | FF1 207.104g | \$64,134,642,585 |
| G:Total Gas Plant In Service | FF1 201.8d | \$6,779,054 |
| H:Total Water Plant in Service | FF1 201.8e | \$42,164,860 |
| I:Total Electric, Gas, and Water Plant In Service | F+G+H | \$64,183,586,499 |
| J:Plant Percentage "Gas, Generation, or Other" | (G+H) / I | 0.0763% |

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

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

Prior Year: **2023**

| Line | (Col 1) | (Col 2) | (Col 3) | (Col 4) | (Col 5) | (Col 6) | (Col 7) | (Col 8) | (Col 9) | (Col 10) Note 6 | (Col 11) Note 7 |
|------|--|---|---|--|---|--|---|--|---|--------------------------------------|--------------------|
| | SCE Records | SCE Records | SCE Records | SCE Records | SCE Records | SCE Records | = (C2) thru (C7) | 9-ADIT-3 (C8) | = (C8) + (C9) | = (C8) + (C9) | |
| | Beginning Deficient ADIT FERC Acct 182.3 | Beginning (Excess) ADIT - FERC Acct 254 | Other Deficient ADIT Adjustments to FERC Acct 182.3 | Other (Excess) ADIT Adjustments to FERC Acct 254 | Amortization of Deficient ADIT to FERC Acct 410.1 | Amortization of (Excess) ADIT to FERC Acct 411.1 | Net (Excess) Deficient ADIT at Prior-Tax Rate | Adjustment for New Tax Rate to FERC Acct 254/182.3 | Ending Deficient ADIT - FERC Acct 182.3 | Ending (Excess) ADIT - FERC Acct 254 | |
| 1 | Protected - Property Related - (Note 1) | | | | | | | | | | |
| 2 | Method/Life | - | (574,901,873) | | | 4,142,028 | (\$570,759,845) | \$0 | \$0 | (\$570,759,845) | |
| 3 | CPI | 4,273,979 | | | (884,082) | | \$3,389,897 | \$0 | \$3,389,897 | \$0 | |
| 4 | FERC S Georgia - Norm | 1,347,127 | | | (898,084) | | \$449,043 | \$0 | \$449,043 | \$0 | |
| 5 | Federal NOL | 20,638,915 | | | (36,532) | | \$20,602,383 | \$0 | \$20,602,383 | \$0 | |
| 6 | ... | | | | | | \$0 | | | | |
| 50 | Total Protected - Property Related: | \$26,260,021 | (\$574,901,873) | \$0 | \$0 | (\$1,818,698) | \$4,142,028 | (\$546,318,522) | \$0 | \$24,441,323 | (\$570,759,845) |
| 100 | Unprotected - Property Related - (Note 2) | | | | | | | | | | |
| 101 | Mixed Service Costs | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 102 | AFUDC Debt | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 103 | Tax Repair Deduction | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 104 | Capitalized Software Deduction | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 105 | Other Historical Basis Differences | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 106 | Federal Benefit of State Taxes | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 107 | ... | | | | | | \$0 | | | | |
| 150 | Total Unprotected - Property Related: | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 200 | Cost of Removal - Book Accrual - (Note 3) | 56,284,888 | | | | | \$56,284,888 | \$0 | \$56,284,888 | \$0 | |
| 250 | Total Property Related (= L50+L150+L200) | \$82,544,909 | (\$574,901,873) | \$0 | \$0 | (\$1,818,698) | \$4,142,028 | (\$490,033,634) | \$0 | \$80,726,211 | (\$570,759,845) |
| 300 | Unprotected - Non-Property Related - (Note 4) | | | | | | | | | | |
| 301 | Amort of Debt Issuance Cost | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 302 | Executive Incentive Comp | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 303 | Bond Discount Amort | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 304 | Executive Incentive Plan ST | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 305 | Executive Incentive Plan LT | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 306 | Ins - Inj/Damages Prov | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 307 | Accrued Vacation | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 308 | PBOP 401H Amortization | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 309 | EMS | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 310 | Amortization of Debt Expense | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 311 | Pension & PBOP | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 312 | Ad Valorem Lien Date Adj | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 313 | Refunding & Retirement of Debt | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 314 | Health Care - IBNR | | | | | | \$0 | \$0 | \$0 | \$0 | |
| 315 | ... | | | | | | \$0 | | | | |
| 350 | Total Non-Property Related | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 400 | Grand Total (= L 250 + L 350) | \$82,544,909 | (\$574,901,873) | \$0 | \$0 | (\$1,818,698) | \$4,142,028 | (\$490,033,634) | \$0 | \$80,726,211 | (\$570,759,845) |
| 500 | Total Net Amounts | | (\$492,356,964) | | | | \$2,323,330 | | | (\$490,033,634) | |
| 600 | Tax Gross-Up Percent (CTR/(1-CTR)) | | | | | | | | 38.857% | 38.857% | |
| 601 | Tax Gross-Up Amt (Line 400 x Line 600) | (Note 8) | | | | | | | \$31,367,994 | (\$221,781,639) | |

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 SCE private letter ruling #202141001.

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).

| | | FERC Form 1 Location: |
|-------------------------------------|--------------------|-----------------------|
| 6) Reference - Line 400, Column 10: | FERC Account 182.3 | FF1 232, Line 55 |
| Reference - Line 601, Column 10: | FERC Account 182.3 | FF1 232, Line 56 |
| 7) Reference - Line 400, Column 11: | FERC Account 254 | FF1 278, Line 35 |
| Reference - Line 601, Column 11: | FERC Account 254 | FF1 278, Line 36 |

8) The tax gross-up amounts on Line 601 are excluded from rate base.

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

Prior Year: **2023**
 New Tax Rate? **No**
 New Rate:

| Line | (Col 1) | (Col 2) | (Col 3) Note 1 | (Col 4) Note 1 | (Col 5) | (Col 6) | (Col 7) | (Col 8) | | | | | | | |
|-----------|---|--|------------------------------|---|---|---|---------|---------|-------------------------------------|-------------|---------------|---------------|---------------|---------------|--|
| | | | | | | | | | New Tax Rate Adjustment Calculation | | | | | | |
| | | | | | | | | | SCE Records | SCE Records | (C3)xNew Rate | = (C4) - (C5) | 9-ADIT-2 (C8) | = (C6) - (C7) | |
| FERC Acct | Accumulated Book-to-Tax Adjustments | ADIT, (Excess) ADIT and Deficient ADIT at Prior Tax Rate | ADIT Balance at New Tax Rate | Net (Excess) Deficient ADIT at New Tax Rate | Net (Excess) Deficient ADIT at Prior Tax Rate | Adjustment for New Tax Rate to FERC Acct. 254/182.3 | | | | | | | | | |
| 1 | Protected - Property Related | | | | | | | | | | | | | | |
| 2 | Method/Life | 282 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 3 | CPI | 282 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 4 | FERC S Georgia - Norm | 282 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 5 | Federal NOL | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 6 | ... | | | | | | | | | | | | | | |
| 50 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 100 | Unprotected - Property Related | | | | | | | | | | | | | | |
| 101 | Mixed Service Costs | 282 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 102 | AFUDC Debt | 282 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 103 | Tax Repair Deduction | 282 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 104 | Capitalized Software Deduction | 282 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 105 | Other Historical Basis Differences | 282 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 106 | Federal Benefit of State Taxes | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 107 | ... | | | | | | | | | | | | | | |
| 150 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 200 | Cost of Removal - Book Accrual | 282 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 250 | Total Property Related (= L50 + L150 + L200) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 300 | Unprotected - Non-Property Related | | | | | | | | | | | | | | |
| 301 | Amort of Debt Issuance Cost | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 302 | Executive Incentive Comp | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 303 | Bond Discount Amort | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 304 | Executive Incentive Plan ST | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 305 | Executive Incentive Plan LT | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 306 | Ins - Inj/Damages Prov | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 307 | Accrued Vacation | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 308 | PBOP 401H Amortization | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 309 | EMS | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 310 | Amortization of Debt Expense | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 311 | Pension & PBOP | 190 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 312 | Ad Valorem Lien Date Adj | 283 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 313 | Refunding & Retirement of Debt | 283 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 314 | Health Care - IBNR | 283 | | | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 315 | ... | | | | | | | | | | | | | | |
| 350 | Total Non-Property Related | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 400 | Grand Total (= L 250 + L 350) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |

Instructions:

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

Notes:

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

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 | |
|------|---------------------------|------|-----------------------|---------------------|----------------|------------------|--------------------------|--------------------------|----------------------|----------------------------------|-----------------------|
| | | | 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 | 2023 | --- | --- | --- | --- | --- | --- | --- | \$310,658,937 | |
| 30 | January | 2024 | \$1,359,992 | \$101,999 | \$1,461,991 | \$774,648 | \$0 | \$58,099 | \$311,288,181 | \$629,245 | |
| 31 | February | 2024 | \$1,358,427 | \$101,882 | \$1,460,309 | \$619,400 | \$0 | \$46,455 | \$312,082,635 | \$1,423,699 | |
| 32 | March | 2024 | \$1,414,004 | \$106,050 | \$1,520,054 | \$619,400 | \$0 | \$46,455 | \$312,936,835 | \$2,277,898 | |
| 33 | April | 2024 | \$2,352,204 | \$176,415 | \$2,528,619 | \$34,592,756 | \$33,332,540 | \$94,516 | \$280,778,182 | -\$29,880,755 | |
| 34 | May | 2024 | \$2,353,504 | \$176,513 | \$2,530,017 | \$79,995,402 | \$77,501,603 | \$187,035 | \$203,125,761 | -\$107,533,175 | |
| 35 | June | 2024 | \$2,385,504 | \$178,913 | \$2,564,417 | \$16,868,222 | \$15,317,327 | \$116,317 | \$188,705,639 | -\$121,953,298 | |
| 36 | July | 2024 | \$2,184,974 | \$163,873 | \$2,348,847 | \$38,093,060 | \$35,518,622 | \$193,083 | \$152,768,343 | -\$157,890,593 | |
| 37 | August | 2024 | \$2,081,334 | \$156,100 | \$2,237,434 | \$1,408,650 | \$0 | \$105,649 | \$153,491,478 | -\$157,167,458 | |
| 38 | September | 2024 | \$2,804,367 | \$210,328 | \$3,014,695 | \$1,378,683 | \$0 | \$103,401 | \$155,024,089 | -\$155,634,848 | |
| 39 | October | 2024 | \$4,658,894 | \$349,417 | \$5,008,311 | \$845,650 | \$0 | \$63,424 | \$159,123,326 | -\$151,535,610 | |
| 40 | November | 2024 | \$13,482,334 | \$1,011,175 | \$14,493,509 | \$1,056,650 | \$0 | \$79,249 | \$172,480,936 | -\$138,178,000 | |
| 41 | December | 2024 | \$14,761,625 | \$1,107,122 | \$15,868,747 | \$47,705,420 | \$44,574,311 | \$234,833 | \$140,409,430 | -\$170,249,506 | |
| 42 | January | 2025 | \$6,903,567 | \$517,768 | \$7,421,335 | \$448,071 | \$0 | \$33,605 | \$147,349,089 | -\$163,309,848 | |
| 43 | February | 2025 | \$7,938,541 | \$595,391 | \$8,533,932 | \$64,894,939 | \$36,060,894 | \$2,162,553 | \$88,825,529 | -\$221,833,408 | |
| 44 | March | 2025 | \$7,941,541 | \$595,616 | \$8,537,157 | \$1,545,045 | \$0 | \$115,878 | \$95,701,762 | -\$214,957,174 | |
| 45 | April | 2025 | \$7,851,956 | \$588,897 | \$8,440,853 | \$1,969,464 | \$614,004 | \$101,660 | \$102,071,492 | -\$208,587,444 | |
| 46 | May | 2025 | \$7,851,956 | \$588,897 | \$8,440,853 | \$1,355,460 | \$0 | \$101,660 | \$109,055,226 | -\$201,603,711 | |
| 47 | June | 2025 | \$7,852,956 | \$588,972 | \$8,441,928 | \$1,356,460 | \$0 | \$101,735 | \$116,038,959 | -\$194,619,977 | |
| 48 | July | 2025 | \$11,536,608 | \$865,246 | \$12,401,854 | \$4,840,112 | \$0 | \$363,008 | \$123,237,693 | -\$187,421,244 | |
| 49 | August | 2025 | \$7,144,567 | \$535,843 | \$7,680,410 | \$448,071 | \$0 | \$33,605 | \$130,436,427 | -\$180,222,510 | |
| 50 | September | 2025 | \$7,115,567 | \$533,668 | \$7,649,235 | \$419,071 | \$0 | \$31,430 | \$137,635,160 | -\$173,023,776 | |
| 51 | October | 2025 | \$7,215,567 | \$541,168 | \$7,756,735 | \$419,071 | \$0 | \$31,430 | \$144,941,394 | -\$165,717,543 | |
| 52 | November | 2025 | \$9,185,567 | \$688,918 | \$9,874,485 | \$2,419,071 | \$0 | \$181,430 | \$152,215,377 | -\$158,443,559 | |
| 53 | December | 2025 | \$12,771,410 | \$957,856 | \$13,729,266 | \$7,808,915 | \$0 | \$585,669 | \$157,550,060 | -\$153,108,877 | |
| 54 | 13-Month Averages: | | | | | | | | | | -\$184,084,506 |

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 | 2023 | --- | --- | --- | --- | --- | --- | \$614,004 | --- | |
| 56 | January | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 57 | February | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 58 | March | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 59 | April | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 60 | May | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 61 | June | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 62 | July | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 63 | August | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 64 | September | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 65 | October | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 66 | November | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 67 | December | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 68 | January | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 69 | February | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 70 | March | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$614,004 | \$0 | |
| 71 | April | 2025 | \$0 | \$0 | \$0 | \$614,004 | \$614,004 | \$0 | \$0 | -\$614,004 | |
| 72 | May | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$614,004 | |
| 73 | June | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$614,004 | |
| 74 | July | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$614,004 | |
| 75 | August | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$614,004 | |
| 76 | September | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$614,004 | |
| 77 | October | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$614,004 | |
| 78 | November | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$614,004 | |
| 79 | December | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$614,004 | |
| 80 | 13-Month Averages: | | | | | | | | | | -\$425,080 |

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

| | | | 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 |
| 81 | December | 2023 | --- | --- | --- | --- | --- | --- | \$0 | --- |
| 82 | January | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 83 | February | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 84 | March | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 85 | April | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 86 | May | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 87 | June | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 88 | July | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 89 | August | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 90 | September | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 91 | October | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 92 | November | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 93 | December | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 94 | January | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 95 | February | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 96 | March | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 97 | April | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 98 | May | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 99 | June | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 100 | July | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 101 | August | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 102 | September | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 103 | October | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 104 | November | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 105 | December | 2025 | \$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 * 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 |
| 107 | December | 2023 | --- | --- | --- | --- | --- | --- | \$6,574,678 | --- |
| 108 | January | 2024 | \$21,137 | \$1,585 | \$22,722 | \$0 | \$0 | \$0 | \$6,597,400 | \$22,722 |
| 109 | February | 2024 | \$28,863 | \$2,165 | \$31,028 | \$0 | \$0 | \$0 | \$6,628,428 | \$53,750 |
| 110 | March | 2024 | \$50,000 | \$3,750 | \$53,750 | \$0 | \$0 | \$0 | \$6,682,178 | \$107,500 |
| 111 | April | 2024 | \$60,000 | \$4,500 | \$64,500 | \$0 | \$0 | \$0 | \$6,746,678 | \$172,000 |
| 112 | May | 2024 | \$100,000 | \$7,500 | \$107,500 | \$0 | \$0 | \$0 | \$6,854,178 | \$279,500 |
| 113 | June | 2024 | \$100,000 | \$7,500 | \$107,500 | \$0 | \$0 | \$0 | \$6,961,678 | \$387,000 |
| 114 | July | 2024 | \$100,000 | \$7,500 | \$107,500 | \$0 | \$0 | \$0 | \$7,069,178 | \$494,500 |
| 115 | August | 2024 | \$100,000 | \$7,500 | \$107,500 | \$0 | \$0 | \$0 | \$7,176,678 | \$602,000 |
| 116 | September | 2024 | \$100,000 | \$7,500 | \$107,500 | \$0 | \$0 | \$0 | \$7,284,178 | \$709,500 |
| 117 | October | 2024 | \$100,000 | \$7,500 | \$107,500 | \$0 | \$0 | \$0 | \$7,391,678 | \$817,000 |
| 118 | November | 2024 | \$100,000 | \$7,500 | \$107,500 | \$0 | \$0 | \$0 | \$7,499,178 | \$924,500 |
| 119 | December | 2024 | \$200,000 | \$15,000 | \$215,000 | \$0 | \$0 | \$0 | \$7,714,178 | \$1,139,500 |
| 120 | January | 2025 | \$100,000 | \$7,500 | \$107,500 | \$0 | \$0 | \$0 | \$7,821,678 | \$1,247,000 |
| 121 | February | 2025 | \$100,000 | \$7,500 | \$107,500 | \$0 | \$0 | \$0 | \$7,929,178 | \$1,354,500 |
| 122 | March | 2025 | \$100,000 | \$7,500 | \$107,500 | \$0 | \$0 | \$0 | \$8,036,678 | \$1,462,000 |
| 123 | April | 2025 | \$200,000 | \$15,000 | \$215,000 | \$0 | \$0 | \$0 | \$8,251,678 | \$1,677,000 |
| 124 | May | 2025 | \$200,000 | \$15,000 | \$215,000 | \$0 | \$0 | \$0 | \$8,466,678 | \$1,892,000 |
| 125 | June | 2025 | \$200,000 | \$15,000 | \$215,000 | \$0 | \$0 | \$0 | \$8,681,678 | \$2,107,000 |
| 126 | July | 2025 | \$400,000 | \$30,000 | \$430,000 | \$0 | \$0 | \$0 | \$9,111,678 | \$2,537,000 |
| 127 | August | 2025 | \$400,000 | \$30,000 | \$430,000 | \$0 | \$0 | \$0 | \$9,541,678 | \$2,967,000 |
| 128 | September | 2025 | \$400,000 | \$30,000 | \$430,000 | \$0 | \$0 | \$0 | \$9,971,678 | \$3,397,000 |
| 129 | October | 2025 | \$500,000 | \$37,500 | \$537,500 | \$0 | \$0 | \$0 | \$10,509,178 | \$3,934,500 |
| 130 | November | 2025 | \$500,000 | \$37,500 | \$537,500 | \$0 | \$0 | \$0 | \$11,046,678 | \$4,472,000 |
| 131 | December | 2025 | \$668,000 | \$50,100 | \$718,100 | \$0 | \$0 | \$0 | \$11,764,778 | \$5,190,100 |
| 132 | 13-Month Averages: | | | | | | | | | \$2,567,431 |

3d) Project:

West of Devers

| | | 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 | | = (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 | Prior Period CWIP Closed | Over Heads Closed to PIS | Forecast Period CWIP | Forecast Period Incremental CWIP |
| 133 | December | 2023 | --- | --- | --- | --- | --- | \$6,858,896 | --- |
| 134 | January | 2024 | \$81,082 | \$6,081 | \$87,163 | \$73,087 | \$0 | \$6,867,490 | \$8,595 |
| 135 | February | 2024 | \$40,000 | \$3,000 | \$43,000 | \$30,000 | \$0 | \$2,250 | \$19,345 |
| 136 | March | 2024 | \$50,000 | \$3,750 | \$53,750 | \$30,000 | \$0 | \$2,250 | \$40,845 |
| 137 | April | 2024 | \$50,000 | \$3,750 | \$53,750 | \$30,000 | \$0 | \$2,250 | \$62,345 |
| 138 | May | 2024 | \$50,000 | \$3,750 | \$53,750 | \$30,000 | \$0 | \$2,250 | \$83,845 |
| 139 | June | 2024 | \$50,000 | \$3,750 | \$53,750 | \$6,986,891 | \$6,858,896 | \$9,600 | \$0 |
| 140 | July | 2024 | \$50,000 | \$3,750 | \$53,750 | \$50,000 | \$0 | \$3,750 | -\$6,858,896 |
| 141 | August | 2024 | \$50,000 | \$3,750 | \$53,750 | \$50,000 | \$0 | \$3,750 | -\$6,858,896 |
| 142 | September | 2024 | \$716,913 | \$53,768 | \$770,681 | \$716,913 | \$0 | \$53,768 | -\$6,858,896 |
| 143 | October | 2024 | \$50,000 | \$3,750 | \$53,750 | \$50,000 | \$0 | \$3,750 | -\$6,858,896 |
| 144 | November | 2024 | \$50,000 | \$3,750 | \$53,750 | \$50,000 | \$0 | \$3,750 | -\$6,858,896 |
| 145 | December | 2024 | \$62,005 | \$4,650 | \$66,655 | \$62,005 | \$0 | \$4,650 | -\$6,858,896 |
| 146 | January | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 147 | February | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 148 | March | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 149 | April | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 150 | May | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 151 | June | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 152 | July | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 153 | August | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 154 | September | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 155 | October | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 156 | November | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 157 | December | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | -\$6,858,896 |
| 158 | 13-Month Averages: | | | | | | | | |
| | | | | | | | | | -\$6,858,896 |

3e) Project:

Red Bluff

| | | 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 | | = (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 | Prior Period CWIP Closed | Over Heads Closed to PIS | Forecast Period CWIP | Forecast Period Incremental CWIP |
| 159 | December | 2023 | --- | --- | --- | --- | --- | \$0 | --- |
| 160 | January | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 161 | February | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 162 | March | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 163 | April | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 164 | May | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 165 | June | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 166 | July | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 167 | August | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 168 | September | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 169 | October | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 170 | November | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 171 | December | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 172 | January | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 173 | February | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 174 | March | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 175 | April | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 176 | May | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 177 | June | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 178 | July | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 179 | August | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 180 | September | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 181 | October | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 182 | November | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 183 | December | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 184 | 13-Month Averages: | | | | | | | | |
| | | | | | | | | | \$0 |

3f) Project: **Whirlwind Substation Expansion**

| | | | <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> |
|------|--------------------|------|-------------------------------|------------------------|-------------------|-------------------------------|-----------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| | | | = C1 * 16-Plnt Add Line 74 | | = C1 + C2 | Unload 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 |
| 185 | December | 2023 | --- | --- | --- | --- | --- | --- | \$0 | --- |
| 186 | January | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 187 | February | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 188 | March | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 189 | April | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 190 | May | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 191 | June | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 192 | July | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 193 | August | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 194 | September | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 195 | October | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 196 | November | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 197 | December | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 198 | January | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 199 | February | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 200 | March | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 201 | April | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 202 | May | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 203 | June | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 204 | July | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 205 | August | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 206 | September | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 207 | October | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 208 | November | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 209 | December | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 210 | 13-Month Averages: | | | | | | | | | \$0 |

3g) Project: **Colorado River Substation Expansion**

| | | | <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> |
|------|--------------------|------|-------------------------------|------------------------|-------------------|---------------------------------|-----------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| | | | = 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 |
| 211 | December | 2023 | --- | --- | --- | --- | --- | --- | \$0 | --- |
| 212 | January | 2024 | \$5,896 | \$442 | \$6,338 | \$5,896 | \$0 | \$442 | \$0 | \$0 |
| 213 | February | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 214 | March | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 215 | April | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 216 | May | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 217 | June | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 218 | July | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 219 | August | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 220 | September | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 221 | October | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 222 | November | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 223 | December | 2024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 224 | January | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 225 | February | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 226 | March | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 227 | April | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 228 | May | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 229 | June | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 230 | July | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 231 | August | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 232 | September | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 233 | October | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 234 | November | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 235 | December | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 236 | 13-Month Averages: | | | | | | | | | \$0 |

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 | 2023 | --- | --- | --- | --- | --- | --- | \$0 | --- |
| 238 | January | 2024 | \$692,115 | \$51,909 | \$744,024 | \$692,115 | \$0 | \$51,909 | \$0 | \$0 |
| 239 | February | 2024 | \$577,400 | \$43,305 | \$620,705 | \$577,400 | \$0 | \$43,305 | \$0 | \$0 |
| 240 | March | 2024 | \$577,400 | \$43,305 | \$620,705 | \$577,400 | \$0 | \$43,305 | \$0 | \$0 |
| 241 | April | 2024 | \$550,600 | \$41,295 | \$591,895 | \$550,600 | \$0 | \$41,295 | \$0 | \$0 |
| 242 | May | 2024 | \$496,900 | \$37,268 | \$534,168 | \$496,900 | \$0 | \$37,268 | \$0 | \$0 |
| 243 | June | 2024 | \$546,900 | \$41,018 | \$587,918 | \$496,900 | \$0 | \$37,268 | \$53,750 | \$53,750 |
| 244 | July | 2024 | \$546,900 | \$41,018 | \$587,918 | \$496,900 | \$0 | \$37,268 | \$107,500 | \$107,500 |
| 245 | August | 2024 | \$506,650 | \$37,999 | \$544,649 | \$456,650 | \$0 | \$34,249 | \$161,250 | \$161,250 |
| 246 | September | 2024 | \$476,770 | \$35,758 | \$512,528 | \$426,770 | \$0 | \$32,008 | \$215,000 | \$215,000 |
| 247 | October | 2024 | \$2,779,210 | \$208,441 | \$2,987,651 | \$341,650 | \$0 | \$25,624 | \$2,835,377 | \$2,835,377 |
| 248 | November | 2024 | \$391,650 | \$29,374 | \$421,024 | \$341,650 | \$0 | \$25,624 | \$2,889,127 | \$2,889,127 |
| 249 | December | 2024 | \$339,147 | \$25,436 | \$364,583 | \$306,707 | \$0 | \$23,003 | \$2,924,000 | \$2,924,000 |
| 250 | January | 2025 | \$95,071 | \$7,130 | \$102,201 | \$65,071 | \$0 | \$4,880 | \$2,956,250 | \$2,956,250 |
| 251 | February | 2025 | \$95,071 | \$7,130 | \$102,201 | \$65,071 | \$0 | \$4,880 | \$2,988,500 | \$2,988,500 |
| 252 | March | 2025 | \$95,071 | \$7,130 | \$102,201 | \$65,071 | \$0 | \$4,880 | \$3,020,750 | \$3,020,750 |
| 253 | April | 2025 | \$95,071 | \$7,130 | \$102,201 | \$65,071 | \$0 | \$4,880 | \$3,053,000 | \$3,053,000 |
| 254 | May | 2025 | \$95,071 | \$7,130 | \$102,201 | \$65,071 | \$0 | \$4,880 | \$3,085,250 | \$3,085,250 |
| 255 | June | 2025 | \$95,071 | \$7,130 | \$102,201 | \$65,071 | \$0 | \$4,880 | \$3,117,500 | \$3,117,500 |
| 256 | July | 2025 | \$95,071 | \$7,130 | \$102,201 | \$65,071 | \$0 | \$4,880 | \$3,149,750 | \$3,149,750 |
| 257 | August | 2025 | \$95,071 | \$7,130 | \$102,201 | \$65,071 | \$0 | \$4,880 | \$3,182,000 | \$3,182,000 |
| 258 | September | 2025 | \$95,071 | \$7,130 | \$102,201 | \$65,071 | \$0 | \$4,880 | \$3,214,250 | \$3,214,250 |
| 259 | October | 2025 | \$95,071 | \$7,130 | \$102,201 | \$65,071 | \$0 | \$4,880 | \$3,246,500 | \$3,246,500 |
| 260 | November | 2025 | \$65,071 | \$4,880 | \$69,951 | \$65,071 | \$0 | \$4,880 | \$3,246,500 | \$3,246,500 |
| 261 | December | 2025 | \$90,071 | \$6,755 | \$96,826 | \$3,110,071 | \$0 | \$233,255 | \$0 | \$0 |
| 262 | 13-Month Averages: | | | | | | | | | \$2,860,327 |

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 | 2023 | --- | --- | --- | --- | --- | --- | \$27,427,584 | --- |
| 264 | January | 2024 | \$206,650 | \$15,499 | \$222,149 | \$0 | \$0 | \$0 | \$27,649,733 | \$222,149 |
| 265 | February | 2024 | \$115,280 | \$8,646 | \$123,926 | \$0 | \$0 | \$0 | \$27,773,659 | \$346,075 |
| 266 | March | 2024 | \$146,720 | \$11,004 | \$157,724 | \$0 | \$0 | \$0 | \$27,931,383 | \$503,799 |
| 267 | April | 2024 | \$146,720 | \$11,004 | \$157,724 | \$0 | \$0 | \$0 | \$28,089,107 | \$661,523 |
| 268 | May | 2024 | \$146,720 | \$11,004 | \$157,724 | \$0 | \$0 | \$0 | \$28,246,831 | \$819,247 |
| 269 | June | 2024 | \$146,720 | \$11,004 | \$157,724 | \$0 | \$0 | \$0 | \$28,404,555 | \$976,971 |
| 270 | July | 2024 | \$139,190 | \$10,439 | \$149,629 | \$0 | \$0 | \$0 | \$28,554,184 | \$1,126,600 |
| 271 | August | 2024 | \$104,800 | \$7,860 | \$112,660 | \$0 | \$0 | \$0 | \$28,666,844 | \$1,239,260 |
| 272 | September | 2024 | \$104,800 | \$7,860 | \$112,660 | \$0 | \$0 | \$0 | \$28,779,504 | \$1,351,920 |
| 273 | October | 2024 | \$104,800 | \$7,860 | \$112,660 | \$0 | \$0 | \$0 | \$28,892,164 | \$1,464,580 |
| 274 | November | 2024 | \$104,800 | \$7,860 | \$112,660 | \$0 | \$0 | \$0 | \$29,004,824 | \$1,577,240 |
| 275 | December | 2024 | \$104,800 | \$7,860 | \$112,660 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 276 | January | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 277 | February | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 278 | March | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 279 | April | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 280 | May | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 281 | June | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 282 | July | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 283 | August | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 284 | September | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 285 | October | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 286 | November | 2025 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,117,484 | \$1,689,900 |
| 287 | December | 2025 | \$1,048,000 | \$78,600 | \$1,126,600 | \$0 | \$0 | \$0 | \$30,244,084 | \$2,816,500 |
| 288 | 13-Month Averages: | | | | | | | | | \$1,776,562 |

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

| | | | 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 |
| 289 | December | 2023 | --- | --- | --- | --- | --- | --- | \$235,446,401 | --- |
| 290 | January | 2024 | \$346,754 | \$26,007 | \$372,761 | \$3,550 | \$0 | \$266 | \$235,815,346 | \$368,944 |
| 291 | February | 2024 | \$522,000 | \$39,150 | \$561,150 | \$12,000 | \$0 | \$900 | \$236,363,596 | \$917,194 |
| 292 | March | 2024 | \$515,000 | \$38,625 | \$553,625 | \$12,000 | \$0 | \$900 | \$236,904,321 | \$1,457,919 |
| 293 | April | 2024 | \$1,470,000 | \$110,250 | \$1,580,250 | \$34,012,156 | \$33,332,540 | \$50,971 | \$204,421,444 | -\$31,024,958 |
| 294 | May | 2024 | \$1,485,000 | \$111,375 | \$1,596,375 | \$79,468,502 | \$77,501,603 | \$147,517 | \$126,401,799 | -\$109,044,602 |
| 295 | June | 2024 | \$1,467,000 | \$110,025 | \$1,577,025 | \$9,384,432 | \$8,458,432 | \$69,450 | \$118,524,942 | -\$116,921,459 |
| 296 | July | 2024 | \$1,274,000 | \$95,550 | \$1,369,550 | \$37,546,160 | \$35,518,622 | \$152,065 | \$82,196,267 | -\$153,250,134 |
| 297 | August | 2024 | \$1,245,000 | \$93,375 | \$1,338,375 | \$902,000 | \$0 | \$67,650 | \$82,564,992 | -\$152,881,409 |
| 298 | September | 2024 | \$1,331,000 | \$99,825 | \$1,430,825 | \$235,000 | \$0 | \$17,625 | \$83,743,192 | -\$151,703,209 |
| 299 | October | 2024 | \$1,550,000 | \$116,250 | \$1,666,250 | \$454,000 | \$0 | \$34,050 | \$84,921,392 | -\$150,525,009 |
| 300 | November | 2024 | \$12,761,000 | \$957,075 | \$13,718,075 | \$665,000 | \$0 | \$49,875 | \$97,924,592 | -\$137,521,809 |
| 301 | December | 2024 | \$13,912,246 | \$1,043,418 | \$14,955,664 | \$47,336,708 | \$44,574,311 | \$207,180 | \$65,336,369 | -\$170,110,033 |
| 302 | January | 2025 | \$442,000 | \$33,150 | \$475,150 | \$383,000 | \$0 | \$28,725 | \$65,399,794 | -\$170,046,608 |
| 303 | February | 2025 | \$1,476,974 | \$110,773 | \$1,587,747 | \$64,829,868 | \$36,060,894 | \$2,157,673 | \$0 | -\$235,446,401 |
| 304 | March | 2025 | \$1,479,974 | \$110,998 | \$1,590,972 | \$1,479,974 | \$0 | \$110,998 | \$0 | -\$235,446,401 |
| 305 | April | 2025 | \$1,290,389 | \$96,779 | \$1,387,168 | \$1,290,389 | \$0 | \$96,779 | \$0 | -\$235,446,401 |
| 306 | May | 2025 | \$1,290,389 | \$96,779 | \$1,387,168 | \$1,290,389 | \$0 | \$96,779 | \$0 | -\$235,446,401 |
| 307 | June | 2025 | \$1,291,389 | \$96,854 | \$1,388,243 | \$1,291,389 | \$0 | \$96,854 | \$0 | -\$235,446,401 |
| 308 | July | 2025 | \$4,775,041 | \$358,128 | \$5,133,169 | \$4,775,041 | \$0 | \$358,128 | \$0 | -\$235,446,401 |
| 309 | August | 2025 | \$383,000 | \$28,725 | \$411,725 | \$383,000 | \$0 | \$28,725 | \$0 | -\$235,446,401 |
| 310 | September | 2025 | \$354,000 | \$26,550 | \$380,550 | \$354,000 | \$0 | \$26,550 | \$0 | -\$235,446,401 |
| 311 | October | 2025 | \$354,000 | \$26,550 | \$380,550 | \$354,000 | \$0 | \$26,550 | \$0 | -\$235,446,401 |
| 312 | November | 2025 | \$2,354,000 | \$176,550 | \$2,530,550 | \$2,354,000 | \$0 | \$176,550 | \$0 | -\$235,446,401 |
| 313 | December | 2025 | \$4,698,844 | \$352,413 | \$5,051,257 | \$4,698,844 | \$0 | \$352,413 | \$0 | -\$235,446,401 |
| 314 | 13-Month Averages: | | | | | | | | | -\$225,389,773 |

3k) Project: **Riverside**

| | | | 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 |
| 315 | December | 2023 | --- | --- | --- | --- | --- | --- | \$33,737,374 | --- |
| 316 | January | 2024 | \$6,358 | \$477 | \$6,835 | \$0 | \$0 | \$0 | \$33,744,208 | \$6,835 |
| 317 | February | 2024 | \$74,884 | \$5,616 | \$80,500 | \$0 | \$0 | \$0 | \$33,824,709 | \$87,335 |
| 318 | March | 2024 | \$74,884 | \$5,616 | \$80,500 | \$0 | \$0 | \$0 | \$33,905,209 | \$167,835 |
| 319 | April | 2024 | \$74,884 | \$5,616 | \$80,500 | \$0 | \$0 | \$0 | \$33,985,709 | \$248,336 |
| 320 | May | 2024 | \$74,884 | \$5,616 | \$80,500 | \$0 | \$0 | \$0 | \$34,066,210 | \$328,836 |
| 321 | June | 2024 | \$74,884 | \$5,616 | \$80,500 | \$0 | \$0 | \$0 | \$34,146,710 | \$409,336 |
| 322 | July | 2024 | \$74,884 | \$5,616 | \$80,500 | \$0 | \$0 | \$0 | \$34,227,210 | \$489,837 |
| 323 | August | 2024 | \$74,884 | \$5,616 | \$80,500 | \$0 | \$0 | \$0 | \$34,307,711 | \$570,337 |
| 324 | September | 2024 | \$74,884 | \$5,616 | \$80,500 | \$0 | \$0 | \$0 | \$34,388,211 | \$650,837 |
| 325 | October | 2024 | \$74,884 | \$5,616 | \$80,500 | \$0 | \$0 | \$0 | \$34,468,711 | \$731,338 |
| 326 | November | 2024 | \$74,884 | \$5,616 | \$80,500 | \$0 | \$0 | \$0 | \$34,549,211 | \$811,838 |
| 327 | December | 2024 | \$143,427 | \$10,757 | \$154,184 | \$0 | \$0 | \$0 | \$34,703,395 | \$966,022 |
| 328 | January | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$41,439,879 | \$7,702,505 |
| 329 | February | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$48,176,363 | \$14,438,989 |
| 330 | March | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$54,912,846 | \$21,175,473 |
| 331 | April | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$61,649,330 | \$27,911,956 |
| 332 | May | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$68,385,814 | \$34,648,440 |
| 333 | June | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$75,122,297 | \$41,384,924 |
| 334 | July | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$81,858,781 | \$48,121,407 |
| 335 | August | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$88,595,264 | \$54,857,891 |
| 336 | September | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$95,331,748 | \$61,594,374 |
| 337 | October | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$102,068,232 | \$68,330,858 |
| 338 | November | 2025 | \$6,266,496 | \$469,987 | \$6,736,484 | \$0 | \$0 | \$0 | \$108,804,715 | \$75,067,342 |
| 339 | December | 2025 | \$6,266,495 | \$469,987 | \$6,736,483 | \$0 | \$0 | \$0 | \$115,541,198 | \$81,803,824 |
| 340 | 13-Month Averages: | | | | | | | | | \$41,384,924 |

3l) Project: **Del Amo-Mesa-Serrano**

| | | <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> | |
|------|---------------------------|-------------------------------|--------------------------|------------------------|--|-----------------------------|--------------------------------------|------------------------------------|-----------------------------|-------------------------------------|
| | | = 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 | 2023 | --- | --- | --- | --- | --- | --- | \$0 | --- |
| 342 | January | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 343 | February | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 344 | March | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 345 | April | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 346 | May | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 347 | June | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 348 | July | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 349 | August | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 350 | September | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 351 | October | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 352 | November | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 353 | December | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 354 | January | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 355 | February | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 356 | March | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 357 | April | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 358 | May | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 359 | June | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 360 | July | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 361 | August | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 362 | September | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 363 | October | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 364 | November | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 365 | December | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 366 | 13-Month Averages: | | | | | | | | | \$0 |

3m) Project: **Lugo-Victor-Kramer**

| | | <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> | |
|------|---------------------------|-------------------------------|--------------------------|------------------------|------------------------|-----------------------------|--------------------------------------|------------------------------------|-----------------------------|-------------------------------------|
| | | = C1 * 16-Pint Add Line 74 | | = C1 + C2 | 0 Unloaded Total | 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 |
| 367 | December | 2023 | --- | --- | --- | --- | --- | --- | \$0 | --- |
| 368 | January | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 369 | February | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 370 | March | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 371 | April | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 372 | May | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 373 | June | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 374 | July | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 375 | August | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 376 | September | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 377 | October | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 378 | November | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 379 | December | 2024 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 380 | January | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 381 | February | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 382 | March | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 383 | April | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 384 | May | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 385 | June | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 386 | July | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 387 | August | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 388 | September | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 389 | October | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 390 | November | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 391 | December | 2025 | --- | \$0 | \$0 | --- | --- | \$0 | \$0 | \$0 |
| 392 | 13-Month Averages: | | | | | | | | | \$0 |

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

| | | | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 | Col 7 | Col 8 |
|------|---------------------------|------|-----------------------|-------------------------------|----------------|------------------------|-----------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| | | | | = C1 * 16-Pint Add Line 74 | = C1 + C2 | | | = (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 | Col 4 0 Unloaded | Prior Period CWIP Closed | Over Heads Closed to PIS | Forecast Period CWIP | Forecast Period Incremental CWIP |
| 393 | December | 2023 | --- | --- | --- | --- | --- | --- | \$0 | --- |
| 394 | January | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 395 | February | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 396 | March | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 397 | April | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 398 | May | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 399 | June | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 400 | July | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 401 | August | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 402 | September | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 403 | October | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 404 | November | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 405 | December | 2024 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 406 | January | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 407 | February | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 408 | March | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 409 | April | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 410 | May | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 411 | June | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 412 | July | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 413 | August | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 414 | September | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 415 | October | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 416 | November | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 417 | December | 2025 | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 418 | 13-Month Averages: | | | | | | | | | \$0 |

Notes:

- Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- Sum of project specific values from lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339, 341-365, 367-391, ...

Instructions:

- Enter recorded amounts of CWIP during Prior Year on Lines 1-13, 15-27 (including December of year previous to Prior Year).
- Enter forecast project specific values on lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339, 341-365, 367-391, ...
- If Commission approval is granted to include CWIP in Rate Base for additional projects, include additional tables for each of those additional projects.

TRANSMISSION PLANT HELD FOR FUTURE USE

Inputs are shaded yellow

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

| <u>Line</u> | | <u>Beginning of Year Balance</u> | <u>End of Year Balance</u> | <u>Source</u> |
|-------------|---------------------|----------------------------------|----------------------------|------------------|
| 1 | Total Electric PHFU | \$25,789,895 | \$25,789,957 | FF1 page 214.47d |

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

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

| | | <u>Beginning of Year Balance</u> | <u>End of Year Balance</u> | <u>Source</u> |
|----|--|----------------------------------|----------------------------|--------------------|
| 4 | General Plant Held for Future Use | \$0 | \$0 | FF1 page 214 |
| 4a | Enter FF1 Page 214 Line reference here when Line 4 is a non-zero amount: | | | N/A |
| 5 | Wages and Salaries AF: | 5.881% | 5.881% | 27-Allocators, L 9 |
| 6 | Portion for Transmission PHFU: | \$0 | \$0 | L 4 * L 5 |

All other Electric Plant Held for Future Use not intended to be placed under the Operational Control of the ISO:

| | | <u>Beginning of Year Balance</u> | <u>End of Year Balance</u> | <u>Source</u> |
|---|--|----------------------------------|----------------------------|-------------------|
| 7 | | \$16,657,852 | \$16,657,914 | Note 1 |
| 8 | Transmission PHFU: | \$9,132,043 | \$9,132,043 | L 3 + L 6 |
| 9 | Average of BOY and EOY Transmission PHFU: | \$9,132,043 | | 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 | 2022 | FF1 227.12b | \$450,721,921 | Beginning of year ("BOY") amount |
| 2 | January | 2023 | SCE Records | \$454,583,548 | |
| 3 | February | 2023 | SCE Records | \$466,590,735 | |
| 4 | March | 2023 | SCE Records | \$494,358,182 | |
| 5 | April | 2023 | SCE Records | \$503,550,411 | |
| 6 | May | 2023 | SCE Records | \$504,061,517 | |
| 7 | June | 2023 | SCE Records | \$506,976,082 | |
| 8 | July | 2023 | SCE Records | \$505,691,437 | |
| 9 | August | 2023 | SCE Records | \$504,239,572 | |
| 10 | September | 2023 | SCE Records | \$500,204,545 | |
| 11 | October | 2023 | SCE Records | \$487,912,760 | |
| 12 | November | 2023 | SCE Records | \$499,838,303 | |
| 13 | December | 2023 | FF1 227.12c | \$519,239,379 | |
| 14 | 13-Month Average Value Account 154: | | | \$492,151,415 | (Sum Line 1 to Line 13) / 13 |
| 15 | Transmission Wages and Salaries AF: | | | 5.8812% | 27-Allocators, Line 9 |
| 16 | Materials and Supplies | | EOY Value: | \$30,537,331 | Line 13 * Line 15 |
| 17 | | | 13-Month Average Value: | \$28,944,243 | 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 | 2022 | Note 1, c | \$283,844,402 | See Note 1, c |
| 19 | January | 2023 | SCE Records | \$242,133,409 | |
| 20 | February | 2023 | SCE Records | \$235,337,666 | |
| 21 | March | 2023 | SCE Records | \$324,739,262 | |
| 22 | April | 2023 | SCE Records | \$257,913,132 | |
| 23 | May | 2023 | SCE Records | \$171,911,984 | |
| 24 | June | 2023 | SCE Records | \$78,726,713 | |
| 25 | July | 2023 | SCE Records | \$111,075,999 | |
| 26 | August | 2023 | SCE Records | \$104,999,176 | |
| 27 | September | 2023 | SCE Records | \$92,637,598 | |
| 28 | October | 2023 | SCE Records | \$80,680,478 | |
| 29 | November | 2023 | SCE Records | \$143,135,135 | |
| 30 | December | 2023 | Note 1, f | \$99,617,531 | |
| a) 13-Month Average Calculation | | | | | |
| 31 | 13-Month Average Value: | | | \$171,288,653 | (Sum Line 18 to Line 30) / 13 |
| 32 | Transmission Wages and Salaries AF: | | | 5.8812% | 27-Allocators, Line 9 |
| 33 | Prepayments: | | | \$10,073,771 | Line 31 * Line 32 |
| b) EOY calculation | | | | | |
| 34 | | | EOY Value: | \$99,617,531 | Line 30 |
| 35 | | | Transmission Wages and Salaries AF: | 5.8812% | 27-Allocators, Line 9 |
| 36 | | | Prepayments: | \$5,858,673 | Line 34 * Line 35 |

Notes:

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

| | | Prepayments Balances | Source |
|--------------------------|--|----------------------|-------------|
| Beginning of Year Amount | | | |
| a | FERC Form 1 Acct. 165 Recorded Amount: | \$283,844,402 | FF1 111.57d |
| b | Prior Period Adjustment: | | Note 1 |
| c | BOY Prepayments Amount: | \$283,844,402 | a - b |
| End of Year Amount | | | |
| d | FERC Form 1 Acct. 165 Recorded Amount: | \$99,617,531 | FF1 111.57c |
| e | Prior Period Adjustment: | | Note 1 |
| f | EOY Prepayments Amount: | \$99,617,531 | 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 | \$614,004 | \$575,486 | -\$425,080 | 10-CWIP Lines 13, 14, and 80 |
| 2 | 2) Devers-Colorado River | \$0 | \$0 | \$0 | 10-CWIP Lines 13, 14, and 106 |
| 3 | 3) South of Kramer | \$6,574,678 | \$6,420,388 | \$2,567,431 | 10-CWIP Lines 13, 14, and 132 |
| 4 | 4) West of Devers | \$6,858,896 | \$1,559,346 | -\$6,858,896 | 10-CWIP Lines 13, 14, and 158 |
| 5 | 5) Red Bluff | \$0 | \$0 | \$0 | 10-CWIP Lines 13, 14, and 184 |
| 6 | 6) Whirlwind Substation Exp. | \$0 | \$0 | \$0 | 10-CWIP Lines 27, 28, and 210 |
| 7 | 7) Colorado River Sub. Exp. | \$0 | \$1 | \$0 | 10-CWIP Lines 27, 28, and 236 |
| 8 | 8) Mesa | \$0 | \$1,193 | \$2,860,327 | 10-CWIP Lines 27, 28, and 262 |
| 9 | 9) Alberhill | \$27,427,584 | \$26,960,756 | \$1,776,562 | 10-CWIP Lines 27, 28, and 288 |
| 10 | 10) ELM Series Caps | \$235,446,401 | \$225,661,353 | -\$225,389,773 | 10-CWIP Lines 27, 28, and 314 |
| 11 | 11) Riverside | \$33,737,374 | \$35,141,402 | \$41,384,924 | 10-CWIP Lines 27, 28, and 340 |
| 12 | 12) Del Amo-Mesa-Serrano | \$0 | \$0 | \$0 | 10-CWIP Lines 27, 28, and 366 |
| 13 | 13) Lugo-Victor-Kramer | \$0 | \$0 | \$0 | 10-CWIP Lines 27, 28, and 392 |
| 14 | 14) Future Incentive Project | \$0 | \$0 | \$0 | 10-CWIP Lines 27, 28, and 418 |
| 15 | Totals: | \$310,658,937 | \$296,319,924 | -\$184,084,506 | |

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

| Line | Incentive Project | Col 1 | Col 2 | Col 3 | Notes: |
|------|-------------------------------|---|------------------|------------------------------|-----------------------------|
| | | = C2 + C3 Prior Year Incentive Rate Base | EOY CWIP Portion | EOY TIP Net Plant In Service | |
| 16 | 1) Rancho Vista | \$121,797,749 | \$0 | \$121,797,749 | Line 40, C4 |
| 17 | 2) Tehachapi | \$2,287,802,831 | \$614,004 | \$2,287,188,827 | Line 1, C1, and Line 40, C2 |
| 18 | 3) Devers-Colorado River | \$570,527,359 | \$0 | \$570,527,359 | Line 2, C1, and Line 40, C3 |
| 19 | ... | --- | --- | --- | --- |
| 20 | | | | | |
| 21 | Total PY Incentive Net Plant: | \$2,980,127,939 | | | 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 | |
| 22 | 1) Rancho Vista | \$124,167,273 | \$0 | \$124,167,273 | Line 41, C4 |
| 23 | 2) Tehachapi | \$2,326,112,447 | \$575,486 | \$2,325,536,962 | Line 1, C2, and Line 41, C2 |
| 24 | 3) Devers-Colorado R | \$580,391,798 | \$0 | \$580,391,798 | Line 2, C2, and Line 41, C3 |
| 25 | ... | --- | --- | --- | --- |
| 26 | | | | | |
| 27 | Total PY Incentive Net Plant: | \$3,030,671,518 | | | 13 Month Average |

4) Prior Year TIP Net Plant In Service

| Line | Prior Year Month | Year | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Notes |
|------|--------------------|------|--------------------------------|-------------------------------|------------------------------------|--|-------|---|
| | | | Total TIP Net Plant In Service | L 56 to L 68, C3 Tehachapi | L 82 to L 94, C3 Colorado River | L 69 to L 81, C3 Devers to Rancho Vista | | |
| 28 | December | 2022 | \$3,080,711,262 | \$2,363,918,227 | \$590,256,237 | \$126,536,798 | --- | ← December of year previous to Prior Year |
| 29 | January | 2023 | \$3,072,280,717 | \$2,357,526,677 | \$588,612,164 | \$126,141,877 | --- | |
| 30 | February | 2023 | \$3,063,849,963 | \$2,351,134,916 | \$586,968,091 | \$125,746,956 | --- | |
| 31 | March | 2023 | \$3,055,419,208 | \$2,344,743,155 | \$585,324,017 | \$125,352,035 | --- | |
| 32 | April | 2023 | \$3,046,916,553 | \$2,338,279,494 | \$583,679,944 | \$124,957,115 | --- | |
| 33 | May | 2023 | \$3,038,480,798 | \$2,331,882,733 | \$582,035,871 | \$124,562,194 | --- | |
| 34 | June | 2023 | \$3,030,050,049 | \$2,325,490,978 | \$580,391,798 | \$124,167,273 | --- | |
| 35 | July | 2023 | \$3,021,665,912 | \$2,319,145,834 | \$578,747,725 | \$123,772,352 | --- | |
| 36 | August | 2023 | \$3,013,235,215 | \$2,312,754,132 | \$577,103,652 | \$123,377,432 | --- | |
| 37 | September | 2023 | \$3,004,804,353 | \$2,306,362,263 | \$575,459,579 | \$122,982,511 | --- | |
| 38 | October | 2023 | \$2,996,375,661 | \$2,299,972,566 | \$573,815,505 | \$122,587,590 | --- | |
| 39 | November | 2023 | \$2,987,944,798 | \$2,293,580,697 | \$572,171,432 | \$122,192,669 | --- | |
| 40 | December | 2023 | \$2,979,513,935 | \$2,287,188,827 | \$570,527,359 | \$121,797,749 | --- | |
| 41 | 13 Month Averages: | | \$3,030,096,033 | \$2,325,536,962 | \$580,391,798 | \$124,167,273 | | |

5) Total Transmission Activity for Incentive Projects

| | | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> = C1 - C2 | | |
|------------------|-----------|--------------------|--------------|---------------------------|-----------------|--|
| | | Total Transmission | | Account | Account 350-359 | |
| | | Activity for | Account | Activity for | | |
| | | Incentive | 360-362 | Incentive | | |
| | | Projects | Activity | Projects | Source | |
| Prior Year Month | Year | | | | | |
| 42 | December | 2022 | \$0 | \$0 | \$0 | C1: Sum of below projects for each month |
| 43 | January | 2023 | \$5,738,088 | \$0 | \$5,738,088 | |
| 44 | February | 2023 | \$2,227,814 | \$0 | \$2,227,814 | |
| 45 | March | 2023 | \$1,332,780 | \$0 | \$1,332,780 | |
| 46 | April | 2023 | \$6,700,537 | \$0 | \$6,700,537 | |
| 47 | May | 2023 | \$2,381,299 | \$0 | \$2,381,299 | |
| 48 | June | 2023 | \$2,753,451 | \$0 | \$2,753,451 | |
| 49 | July | 2023 | \$1,313,484 | \$0 | \$1,313,484 | |
| 50 | August | 2023 | \$974,382 | \$0 | \$974,382 | |
| 51 | September | 2023 | \$1,503,685 | \$0 | \$1,503,685 | |
| 52 | October | 2023 | \$1,263,613 | \$0 | \$1,263,613 | |
| 53 | November | 2023 | \$1,153,437 | \$0 | \$1,153,437 | |
| 54 | December | 2023 | \$938,337 | \$0 | \$938,337 | |
| 55 | Total | | \$28,280,907 | \$0 | \$28,280,907 | |

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

a) Tehachapi

| | | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> = C1 - C2 | <u>Col 4</u> = C1 - Previous Month C1 | |
|------------------|-----------|--------------|-----------------|---------------------------|--|-----------|
| | | Plant | Accumulated | Net Plant | Transmission | |
| | | In-Service | Depreciation | In Service | Activity | |
| Prior Year Month | Year | | | | | |
| 56 | December | 2022 | \$3,062,621,566 | \$698,703,339 | \$2,363,918,227 | \$0 |
| 57 | January | 2023 | \$3,062,621,784 | \$705,095,107 | \$2,357,526,677 | \$218 |
| 58 | February | 2023 | \$3,062,621,784 | \$711,486,868 | \$2,351,134,916 | \$0 |
| 59 | March | 2023 | \$3,062,621,784 | \$717,878,629 | \$2,344,743,155 | \$0 |
| 60 | April | 2023 | \$3,062,549,884 | \$724,270,390 | \$2,338,279,494 | -\$71,900 |
| 61 | May | 2023 | \$3,062,544,884 | \$730,662,151 | \$2,331,882,733 | -\$5,000 |
| 62 | June | 2023 | \$3,062,544,884 | \$737,053,906 | \$2,325,490,978 | \$0 |
| 63 | July | 2023 | \$3,062,591,496 | \$743,445,662 | \$2,319,145,834 | \$46,612 |
| 64 | August | 2023 | \$3,062,591,650 | \$749,837,518 | \$2,312,754,132 | \$154 |
| 65 | September | 2023 | \$3,062,591,650 | \$756,229,387 | \$2,306,362,263 | \$0 |
| 66 | October | 2023 | \$3,062,593,822 | \$762,621,256 | \$2,299,972,566 | \$2,171 |
| 67 | November | 2023 | \$3,062,593,822 | \$769,013,125 | \$2,293,580,697 | \$0 |
| 68 | December | 2023 | \$3,062,593,822 | \$775,404,994 | \$2,287,188,827 | \$0 |

b) Rancho Vista

| | | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> = C1 - C2 | <u>Col 4</u> = C1 - Previous Month C1 | |
|------------------|-----------|--------------|---------------|---------------------------|--|-----|
| | | Plant | Accumulated | Net Plant | Transmission | |
| | | In-Service | Depreciation | In Service | Activity | |
| Prior Year Month | Year | | | | | |
| 69 | December | 2022 | \$191,500,874 | \$64,964,076 | \$126,536,798 | \$0 |
| 70 | January | 2023 | \$191,500,874 | \$65,358,997 | \$126,141,877 | \$0 |
| 71 | February | 2023 | \$191,500,874 | \$65,753,917 | \$125,746,956 | \$0 |
| 72 | March | 2023 | \$191,500,874 | \$66,148,838 | \$125,352,035 | \$0 |
| 73 | April | 2023 | \$191,500,874 | \$66,543,759 | \$124,957,115 | \$0 |
| 74 | May | 2023 | \$191,500,874 | \$66,938,680 | \$124,562,194 | \$0 |
| 75 | June | 2023 | \$191,500,874 | \$67,333,600 | \$124,167,273 | \$0 |
| 76 | July | 2023 | \$191,500,874 | \$67,728,521 | \$123,772,352 | \$0 |
| 77 | August | 2023 | \$191,500,874 | \$68,123,442 | \$123,377,432 | \$0 |
| 78 | September | 2023 | \$191,500,874 | \$68,518,363 | \$122,982,511 | \$0 |
| 79 | October | 2023 | \$191,500,874 | \$68,913,284 | \$122,587,590 | \$0 |
| 80 | November | 2023 | \$191,500,874 | \$69,308,204 | \$122,192,669 | \$0 |
| 81 | December | 2023 | \$191,500,874 | \$69,703,125 | \$121,797,749 | \$0 |

c) Devers to Colorado River

| | | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> = C1 - C2 | <u>Col 4</u> = C1 - Previous Month C1 | |
|------------------|-----------|--------------|---------------|---------------------------|--|-----|
| | | Plant | Accumulated | Net Plant | Transmission | |
| | | In-Service | Depreciation | In Service | Activity | |
| Prior Year Month | Year | | | | | |
| 82 | December | 2022 | \$774,699,350 | \$184,443,113 | \$590,256,237 | \$0 |
| 83 | January | 2023 | \$774,699,350 | \$186,087,186 | \$588,612,164 | \$0 |
| 84 | February | 2023 | \$774,699,350 | \$187,731,260 | \$586,968,091 | \$0 |
| 85 | March | 2023 | \$774,699,350 | \$189,375,333 | \$585,324,017 | \$0 |
| 86 | April | 2023 | \$774,699,350 | \$191,019,406 | \$583,679,944 | \$0 |
| 87 | May | 2023 | \$774,699,350 | \$192,663,479 | \$582,035,871 | \$0 |
| 88 | June | 2023 | \$774,699,350 | \$194,307,552 | \$580,391,798 | \$0 |
| 89 | July | 2023 | \$774,699,350 | \$195,951,625 | \$578,747,725 | \$0 |
| 90 | August | 2023 | \$774,699,350 | \$197,595,698 | \$577,103,652 | \$0 |
| 91 | September | 2023 | \$774,699,350 | \$199,239,771 | \$575,459,579 | \$0 |
| 92 | October | 2023 | \$774,699,350 | \$200,883,845 | \$573,815,505 | \$0 |
| 93 | November | 2023 | \$774,699,350 | \$202,527,918 | \$572,171,432 | \$0 |
| 94 | December | 2023 | \$774,699,350 | \$204,171,991 | \$570,527,359 | \$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 |
| Prior Year Month | Year | Plant In-Service | Accumulated Depreciation | Net Plant In Service | Transmission Activity |
| 95 | December | 2022 | \$0 | \$0 | \$0 |
| 96 | January | 2023 | \$0 | \$0 | \$0 |
| 97 | February | 2023 | \$0 | \$0 | \$0 |
| 98 | March | 2023 | \$0 | \$0 | \$0 |
| 99 | April | 2023 | \$0 | \$0 | \$0 |
| 100 | May | 2023 | \$0 | \$0 | \$0 |
| 101 | June | 2023 | \$0 | \$0 | \$0 |
| 102 | July | 2023 | \$0 | \$0 | \$0 |
| 103 | August | 2023 | \$0 | \$0 | \$0 |
| 104 | September | 2023 | \$0 | \$0 | \$0 |
| 105 | October | 2023 | \$0 | \$0 | \$0 |
| 106 | November | 2023 | \$0 | \$0 | \$0 |
| 107 | December | 2023 | \$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 |
| Prior Year Month | Year | Plant In-Service | Accumulated Depreciation | Net Plant In Service | Transmission Activity |
| 108 | December | 2022 | \$305,228,805 | \$14,659,428 | \$290,569,377 |
| 109 | January | 2023 | \$305,259,095 | \$15,328,983 | \$289,930,112 |
| 110 | February | 2023 | \$305,296,369 | \$15,998,605 | \$289,297,764 |
| 111 | March | 2023 | \$305,348,711 | \$16,668,310 | \$288,680,401 |
| 112 | April | 2023 | \$305,518,330 | \$17,338,131 | \$288,180,199 |
| 113 | May | 2023 | \$305,827,756 | \$18,008,331 | \$287,819,426 |
| 114 | June | 2023 | \$305,979,140 | \$18,679,222 | \$287,299,918 |
| 115 | July | 2023 | \$306,148,213 | \$19,350,451 | \$286,797,762 |
| 116 | August | 2023 | \$306,290,240 | \$20,022,057 | \$286,268,183 |
| 117 | September | 2023 | \$306,327,700 | \$20,693,980 | \$285,633,720 |
| 118 | October | 2023 | \$306,458,331 | \$21,365,984 | \$285,092,347 |
| 119 | November | 2023 | \$306,683,798 | \$22,038,278 | \$284,645,520 |
| 120 | December | 2023 | \$306,771,179 | \$22,711,076 | \$284,060,103 |

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 |
| Prior Year Month | Year | Plant In-Service | Accumulated Depreciation | Net Plant In Service | Transmission Activity |
| 121 | December | 2022 | \$235,653,781 | \$55,351,895 | \$180,301,886 |
| 122 | January | 2023 | \$235,653,781 | \$55,848,646 | \$179,805,135 |
| 123 | February | 2023 | \$235,653,781 | \$56,345,397 | \$179,308,384 |
| 124 | March | 2023 | \$235,653,781 | \$56,842,147 | \$178,811,634 |
| 125 | April | 2023 | \$235,653,781 | \$57,338,898 | \$178,314,883 |
| 126 | May | 2023 | \$235,653,781 | \$57,835,649 | \$177,818,132 |
| 127 | June | 2023 | \$235,653,781 | \$58,332,399 | \$177,321,382 |
| 128 | July | 2023 | \$235,653,781 | \$58,829,150 | \$176,824,631 |
| 129 | August | 2023 | \$235,653,781 | \$59,325,901 | \$176,327,880 |
| 130 | September | 2023 | \$235,653,781 | \$59,822,652 | \$175,831,129 |
| 131 | October | 2023 | \$235,653,781 | \$60,319,402 | \$175,334,379 |
| 132 | November | 2023 | \$235,653,781 | \$60,816,153 | \$174,837,628 |
| 133 | December | 2023 | \$235,653,781 | \$61,312,904 | \$174,340,877 |

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 |
| Prior Year Month | Year | Plant In-Service | Accumulated Depreciation | Net Plant In Service | Transmission Activity |
| 134 | December | 2022 | \$87,604,170 | \$15,722,573 | \$71,881,597 |
| 135 | January | 2023 | \$87,604,170 | \$15,903,045 | \$71,701,125 |
| 136 | February | 2023 | \$87,604,170 | \$16,083,517 | \$71,520,653 |
| 137 | March | 2023 | \$87,604,170 | \$16,263,988 | \$71,340,181 |
| 138 | April | 2023 | \$87,604,170 | \$16,444,460 | \$71,159,710 |
| 139 | May | 2023 | \$87,604,170 | \$16,624,932 | \$70,979,238 |
| 140 | June | 2023 | \$87,604,170 | \$16,805,404 | \$70,798,766 |
| 141 | July | 2023 | \$87,604,170 | \$16,985,876 | \$70,618,294 |
| 142 | August | 2023 | \$87,604,170 | \$17,166,347 | \$70,437,823 |
| 143 | September | 2023 | \$87,604,170 | \$17,346,819 | \$70,257,351 |
| 144 | October | 2023 | \$87,604,170 | \$17,527,291 | \$70,076,879 |
| 145 | November | 2023 | \$87,604,170 | \$17,707,763 | \$69,896,407 |
| 146 | December | 2023 | \$87,604,170 | \$17,888,234 | \$69,715,936 |

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> | |
| 147 | December | 2022 | \$96,390,504 | \$17,311,757 | \$79,078,747 | \$0 |
| 148 | January | 2023 | \$96,430,139 | \$17,511,151 | \$78,918,988 | \$39,635 |
| 149 | February | 2023 | \$96,451,800 | \$17,710,627 | \$78,741,173 | \$21,661 |
| 150 | March | 2023 | \$96,470,233 | \$17,910,148 | \$78,560,086 | \$18,433 |
| 151 | April | 2023 | \$96,484,403 | \$18,109,706 | \$78,374,697 | \$14,170 |
| 152 | May | 2023 | \$96,491,728 | \$18,309,294 | \$78,182,434 | \$7,325 |
| 153 | June | 2023 | \$96,499,045 | \$18,508,897 | \$77,990,148 | \$7,317 |
| 154 | July | 2023 | \$96,603,282 | \$18,708,515 | \$77,894,768 | \$104,237 |
| 155 | August | 2023 | \$96,627,713 | \$18,908,347 | \$77,719,366 | \$24,431 |
| 156 | September | 2023 | \$96,635,917 | \$19,108,230 | \$77,527,688 | \$8,204 |
| 157 | October | 2023 | \$96,645,147 | \$19,308,129 | \$77,337,018 | \$9,230 |
| 158 | November | 2023 | \$96,650,074 | \$19,508,048 | \$77,142,026 | \$4,927 |
| 159 | December | 2023 | \$96,679,396 | \$19,707,976 | \$76,971,420 | \$29,322 |

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> | |
| 160 | December | 2022 | \$432,700,403 | \$17,613,766 | \$415,086,637 | \$0 |
| 161 | January | 2023 | \$438,359,263 | \$18,521,878 | \$419,837,384 | \$5,658,859 |
| 162 | February | 2023 | \$440,227,325 | \$19,441,739 | \$420,785,586 | \$1,868,062 |
| 163 | March | 2023 | \$441,487,127 | \$20,365,374 | \$421,121,753 | \$1,259,803 |
| 164 | April | 2023 | \$442,438,164 | \$21,291,175 | \$421,146,989 | \$951,037 |
| 165 | May | 2023 | \$444,509,356 | \$22,218,950 | \$422,290,406 | \$2,071,192 |
| 166 | June | 2023 | \$447,098,503 | \$23,151,019 | \$423,947,484 | \$2,589,147 |
| 167 | July | 2023 | \$448,088,625 | \$24,088,455 | \$424,000,171 | \$990,122 |
| 168 | August | 2023 | \$448,874,090 | \$25,027,943 | \$423,846,147 | \$785,465 |
| 169 | September | 2023 | \$450,326,794 | \$25,969,059 | \$424,357,735 | \$1,452,704 |
| 170 | October | 2023 | \$451,448,167 | \$26,913,186 | \$424,534,981 | \$1,121,373 |
| 171 | November | 2023 | \$452,365,279 | \$27,860,281 | \$424,504,998 | \$917,112 |
| 172 | December | 2023 | \$453,178,178 | \$28,809,279 | \$424,368,900 | \$812,899 |

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> | |
| 173 | December | 2022 | \$810,117 | \$0 | \$810,117 | \$0 |
| 174 | January | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 175 | February | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 176 | March | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 177 | April | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 178 | May | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 179 | June | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 180 | July | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 181 | August | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 182 | September | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 183 | October | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 184 | November | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |
| 185 | December | 2023 | \$810,117 | \$0 | \$810,117 | \$0 |

k) ELM Series Caps

| | | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | |
|-------------------------|-------------|-------------------------|---------------------------------|-----------------------------|------------------------------|-----------|
| | | | | = C1 - C2 | = C1 - Previous 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> | |
| 186 | December | 2022 | \$11,112,303 | \$138,037 | \$10,974,266 | \$0 |
| 187 | January | 2023 | \$11,121,389 | \$164,612 | \$10,956,777 | \$9,086 |
| 188 | February | 2023 | \$11,422,205 | \$191,209 | \$11,230,995 | \$300,816 |
| 189 | March | 2023 | \$11,424,407 | \$218,560 | \$11,205,847 | \$2,202 |
| 190 | April | 2023 | \$11,426,472 | \$245,916 | \$11,180,556 | \$2,065 |
| 191 | May | 2023 | \$11,424,828 | \$273,278 | \$11,151,550 | -\$1,644 |
| 192 | June | 2023 | \$11,430,432 | \$300,635 | \$11,129,797 | \$5,604 |
| 193 | July | 2023 | \$11,433,871 | \$328,006 | \$11,105,865 | \$3,439 |
| 194 | August | 2023 | \$11,456,176 | \$355,386 | \$11,100,790 | \$22,305 |
| 195 | September | 2023 | \$11,461,494 | \$382,822 | \$11,078,672 | \$5,318 |
| 196 | October | 2023 | \$11,461,701 | \$410,271 | \$11,051,430 | \$207 |
| 197 | November | 2023 | \$11,467,632 | \$437,721 | \$11,029,912 | \$5,931 |
| 198 | December | 2023 | \$11,476,192 | \$465,185 | \$11,011,006 | \$8,559 |

I) Riverside

| | | <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> |
| 199 | December | 2022 | \$0 | \$0 | \$0 |
| 200 | January | 2023 | \$0 | \$0 | \$0 |
| 201 | February | 2023 | \$0 | \$0 | \$0 |
| 202 | March | 2023 | \$0 | \$0 | \$0 |
| 203 | April | 2023 | \$5,635,546 | \$0 | \$5,635,546 |
| 204 | May | 2023 | \$5,635,546 | \$0 | \$5,635,546 |
| 205 | June | 2023 | \$5,635,546 | \$0 | \$5,635,546 |
| 206 | July | 2023 | \$5,635,546 | \$0 | \$5,635,546 |
| 207 | August | 2023 | \$5,635,546 | \$0 | \$5,635,546 |
| 208 | September | 2023 | \$5,635,546 | \$0 | \$5,635,546 |
| 209 | October | 2023 | \$5,635,546 | \$0 | \$5,635,546 |
| 210 | November | 2023 | \$5,635,546 | \$0 | \$5,635,546 |
| 211 | December | 2023 | \$5,635,722 | \$0 | \$5,635,722 |

m) Del Amo-Mesa-Serrano

| | | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> |
|-------------------------|-------------|-------------------------|---------------------------------|-----------------------------|------------------------------|
| | | | | = C1 - C2 | = C1 - Previous Month C1 |
| <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> |
| 212 | December | 2022 | | \$0 | \$0 |
| 213 | January | 2023 | | \$0 | \$0 |
| 214 | February | 2023 | | \$0 | \$0 |
| 215 | March | 2023 | | \$0 | \$0 |
| 216 | April | 2023 | | \$0 | \$0 |
| 217 | May | 2023 | | \$0 | \$0 |
| 218 | June | 2023 | | \$0 | \$0 |
| 219 | July | 2023 | | \$0 | \$0 |
| 220 | August | 2023 | | \$0 | \$0 |
| 221 | September | 2023 | | \$0 | \$0 |
| 222 | October | 2023 | | \$0 | \$0 |
| 223 | November | 2023 | | \$0 | \$0 |
| 224 | December | 2023 | | \$0 | \$0 |

n) Lugo-Victor-Kramer

| | | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> |
|-------------------------|-------------|-------------------------|---------------------------------|-----------------------------|------------------------------|
| | | | | = C1 - C2 | = C1 - Previous Month C1 |
| <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> |
| 225 | December | 2022 | | \$0 | \$0 |
| 226 | January | 2023 | | \$0 | \$0 |
| 227 | February | 2023 | | \$0 | \$0 |
| 228 | March | 2023 | | \$0 | \$0 |
| 229 | April | 2023 | | \$0 | \$0 |
| 230 | May | 2023 | | \$0 | \$0 |
| 231 | June | 2023 | | \$0 | \$0 |
| 232 | July | 2023 | | \$0 | \$0 |
| 233 | August | 2023 | | \$0 | \$0 |
| 234 | September | 2023 | | \$0 | \$0 |
| 235 | October | 2023 | | \$0 | \$0 |
| 236 | November | 2023 | | \$0 | \$0 |
| 237 | December | 2023 | | \$0 | \$0 |

o) Future Incentive Projects

| | | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> |
|-------------------------|-------------|-------------------------|---------------------------------|-----------------------------|------------------------------|
| | | | | = C1 - C2 | = C1 - Previous Month C1 |
| <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> |
| 237 | December | 2022 | | \$0 | \$0 |
| 238 | January | 2023 | | \$0 | \$0 |
| 239 | February | 2023 | | \$0 | \$0 |
| 240 | March | 2023 | | \$0 | \$0 |
| 241 | April | 2023 | | \$0 | \$0 |
| 242 | May | 2023 | | \$0 | \$0 |
| 243 | June | 2023 | | \$0 | \$0 |
| 244 | July | 2023 | | \$0 | \$0 |
| 245 | August | 2023 | | \$0 | \$0 |
| 246 | September | 2023 | | \$0 | \$0 |
| 247 | October | 2023 | | \$0 | \$0 |
| 248 | November | 2023 | | \$0 | \$0 |
| 249 | December | 2023 | | \$0 | \$0 |

6) Summary of Incentive Projects and incentives granted

| | | | |
|--|-----------------------|-------|--|
| A) Rancho Vista Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 250 | CWIP: | Yes | 121 FERC ¶ 61,168 at P 57 |
| 251 | ROE adder: | 0.75% | 121 FERC ¶ 61,168 at P 129 |
| 252 | 100% Abandoned Plant: | No | ----- |
| B) Tehachapi Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 253 | CWIP: | Yes | 121 FERC ¶ 61,168 at P 57 |
| 254 | ROE adder: | 1.25% | 121 FERC ¶ 61,168 at P 129 |
| 255 | 100% Abandoned Plant: | Yes | 121 FERC ¶ 61,168 at P 71 |
| C) Devers to Colorado River Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 256 | CWIP: | Yes | 121 FERC ¶ 61,168 at P 57 |
| 257 | ROE adder: | 1.00% | 121 FERC ¶ 61,168 at 129; modified by ER10-160 Settlement, see P 7 and P 11 |
| 258 | | | |
| 259 | 100% Abandoned Plant: | Yes | 121 FERC ¶ 61,168 at P 71 |
| D) Devers to Palo Verde 2 Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 260 | CWIP: | No | 121 FERC ¶ 61,168 at P 57; modified by ER10-160 Settlement, see P2 and P3 |
| 261 | | | |
| 262 | ROE adder: | 0.00% | 121 FERC ¶ 61,168 at P 129; modified by ER10-160 Settlement, see P 3 and P 7 |
| 263 | | | |
| 264 | 100% Abandoned Plant: | Yes | 121 FERC ¶ 61,168 at P 71 |
| E) South of Kramer Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 265 | CWIP: | Yes | 134 FERC ¶ 61,181 at P 79 |
| 266 | ROE adder: | 0.00% | --- |
| 267 | 100% Abandoned Plant: | Yes | 134 FERC ¶ 61,181 at P 79 |
| F) West of Devers Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 268 | CWIP: | Yes | 134 FERC ¶ 61,181 at P 79 |
| 269 | ROE adder: | 0.00% | --- |
| 270 | 100% Abandoned Plant: | Yes | 134 FERC ¶ 61,181 at P 79 |
| G) Red Bluff Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 271 | CWIP: | Yes | 133 FERC ¶ 61,107 at P 76 |
| 272 | ROE adder: | 0.00% | 133 FERC ¶ 61,107 at P 102 |
| 273 | 100% Abandoned Plant: | Yes | 133 FERC ¶ 61,107 at P 88 |
| H) Whirlwind Substation Expansion Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 274 | CWIP: | Yes | 134 FERC ¶ 61,181 at P 79 |
| 275 | ROE adder: | 0.00% | --- |
| 276 | 100% Abandoned Plant: | Yes | 134 FERC ¶ 61,181 at P 79 |
| I) Colorado River Substation Expansion Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 277 | CWIP: | Yes | 134 FERC ¶ 61,181 at P 79 |
| 278 | ROE adder: | 0.00% | --- |
| 279 | 100% Abandoned Plant: | Yes | 134 FERC ¶ 61,181 at P 79 |
| J) Mesa Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 280 | CWIP: | Yes | 161 FERC ¶ 61,107 at P35 |
| 281 | ROE adder: | 0.00% | --- |
| 282 | 100% Abandoned Plant: | No | --- |
| K) Alberhill Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 283 | CWIP: | Yes | 161 FERC ¶ 61,107 at P35 |
| 284 | ROE adder: | 0.00% | --- |
| 285 | 100% Abandoned Plant: | Yes | 161 FERC ¶ 61,107 at P 21 |
| L) ELM Series Caps Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 286 | CWIP: | Yes | 161 FERC ¶ 61,107 at P35 |
| 287 | ROE adder: | 0.00% | --- |
| 288 | 100% Abandoned Plant: | Yes | 161 FERC ¶ 61,107 at P 21 |
| M) Riverside Incentives Received: | | | |
| | | | <u>Cite:</u> |
| 289 | CWIP: | Yes | 172 FERC ¶ 61,241 at P 31 |
| 290 | ROE adder: | 0.00% | --- |
| 291 | 100% Abandoned Plant: | Yes | 172 FERC ¶ 61,241 at P 26 |

| | | | |
|-----|---|-------|--------------------------|
| | N) Del Amo-Mesa-Serrano Incentives Received: | | <u>Cite:</u> |
| 292 | CWIP: | Yes | 187 FERC ¶ 61,205 at P33 |
| 293 | ROE adder: | 0.00% | |
| 294 | 100% Abandoned Plant: | Yes | 187 FERC ¶ 61,205 at P39 |
| | O) Lugo-Victor-Kramer Incentives Received: | | <u>Cite:</u> |
| 295 | CWIP: | Yes | 187 FERC ¶ 61,205 at P33 |
| 296 | ROE adder: | 0.00% | |
| 297 | 100% Abandoned Plant: | Yes | 187 FERC ¶ 61,205 at P39 |
| | P) Future Incentive Projects: | | <u>Cite:</u> |
| 298 | CWIP: | | |
| 299 | ROE adder: | | |
| 300 | 100% Abandoned Plant: | | |

Instructions:

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

Determination of Incentive Adders Components of the TRR

Input data is shaded yellow

Two Incentive Adders are calculated:

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

1) Calculation of Incremental Return on Equity Factor

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

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

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

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

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

| <u>Line</u> | | <u>ROE Adder</u> | <u>Multiplicative Factor</u> | <u>Source</u> |
|-------------|-------------------------|------------------|------------------------------|--------------------------|
| 4 | 1) Rancho Vista | 0.75% | 0.75 | 14-IncentivePlant, L 251 |
| 5 | 2) Tehachapi | 1.25% | 1.25 | 14-IncentivePlant, L 254 |
| 6 | 3) Devers to Col. River | 1.00% | 1.00 | 14-IncentivePlant, L 257 |
| 7 | | | | |
| 8 | ... | | | |

3) Calculation of Prior Year Incentive Adder (EOY)

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

| <u>Line</u> | | <u>Prior Year Incentive Rate Base</u> | <u>Multiplicative Factor</u> | <u>Prior Year Incentive Adder</u> | <u>Source</u> |
|-------------|-------------------------|---------------------------------------|------------------------------|-----------------------------------|--|
| 9 | 1) Rancho Vista | \$121,797,749 | 0.75 | \$602,508 | 14-IncentivePlant, L 16, Col. 1 |
| 10 | 2) Tehachapi | \$2,287,802,831 | 1.25 | \$18,862,133 | 14-IncentivePlant, L 17, Col. 1 |
| 11 | 3) Devers to Col. River | \$570,527,359 | 1.00 | \$3,763,039 | 14-IncentivePlant, L 18, Col. 1 |
| 12 | | | | | |
| 13 | ... | | | | |
| 14 | | Prior Year Incentive Adder = | | \$23,227,680 | 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 | \$124,167,273 | 0.75 | \$614,229 | 14-IncentivePlant, L 22, Col. 1 |
| 16 | 2) Tehachapi | \$2,326,112,447 | 1.25 | \$19,177,983 | 14-IncentivePlant, L 23, Col. 1 |
| 17 | 3) Devers to Col. River | \$580,391,798 | 1.00 | \$3,828,102 | 14-IncentivePlant, L 24, Col. 1 |
| 18 | | | | | |
| 19 | ... | | | | |
| 20 | | True-Up Incentive Adder = | | \$23,620,314 | 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 | \$124,167,273 | 14-IncentivePlant, L 22, Col. 3 |
| 22 | 2) Tehachapi | \$2,325,536,962 | 14-IncentivePlant, L 23, Col. 3 |
| 23 | 3) Devers to Col. River | \$580,391,798 | 14-IncentivePlant, L 24, Col. 3 |
| 24 | | | |
| | ... | | |

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

| <u>Line</u> | <u>Incentive Project</u> | <u>Col 1 True Up Incentive Adder</u> | <u>Col 2 After-Tax True Up Incentive Adder</u> | <u>Source</u> |
|-------------|--------------------------|--------------------------------------|--|---------------|
| 25 | 1) Rancho Vista | \$614,229 | \$442,346 | See Note 1 |
| 26 | 2) Tehachapi | \$19,173,238 | \$13,807,876 | See Note 1 |
| 27 | 3) Devers to Col. River | \$3,828,102 | \$2,756,861 | See Note 1 |
| 28 | | | | See Note 1 |
| 29 | ... | | | |
| 30 | | Total: | \$17,007,083 | |

c) Equity Portion of Plant In Service Rate Base

| <u>Line</u> | | <u>Amount</u> | <u>Source</u> |
|-------------|---|-----------------|--------------------|
| 31 | Total Rate Base: | \$7,475,969,076 | 4-TUTRR, Line 18 |
| 32 | CWIP Portion of Rate Base: | \$296,319,924 | 4-TUTRR, Line 14 |
| 33 | Plant In Service Rate Base: | \$7,179,649,152 | Line 31 - Line 32 |
| 34 | Equity percentage: | 47.5000% | 1-BaseTRR, Line 47 |
| 35 | Equity Portion of Plant In Service Rate Base: | \$3,410,333,347 | 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: | 0.50% | 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: | 10.80% | Line 36 + Line 38 |

Instructions:

1) If additional projects receive ROE adders, add to end of lists, and include in calculation of each Incentive Adder.

Notes:

1) Column 1: The True Up Incentive Adder for each Incentive Project equals the IREF on Line 3, times the applicable Multiplicative Factor on Lines 15 to 18, times the million \$ of TIP Net Plant In Service on Lines 21 to 24.

Column 2: The After Tax True Up Incentive Adder is derived by multiplying the amounts in Column 1 by (1 - CTR) (Where the CTR is on Line 2).

Forecast Plant Additions for In-Service ISO Transmission Plant

Yellow shaded cells are Input Data

Forecast Plant Additions represents the total increase in ISO Transmission Net Plant, not including CWIP, during the Rate Year, incremental to the year-end Prior Year amount. It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (See Note 1)

| Line | Forecast Period Month | Year | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 | Col 7 | Col 8 | Col 9 | Col 10 | Col 11 | Col 12 |
|------|-----------------------|------|---------------------|--------------------------|--------------------------|-----------------|--------------------------|------------------|-------------------------|----------------------|---------------------|---------------|-----------------------|-----------------------|
| | | | See Note 2 Unloaded | See Note 2 | See Note 2 | See Note 2 | See Note 2 | See Note 2 AFUDC | See Note 2 | See Note 2 | See Note 2 | See Note 2 | See Note 2 | See Note 2 |
| | | | Total Plant Adds | Prior Period CWIP Closed | Over Heads Closed to PIS | Cost of Removal | Eligible Plant Additions | AFUDC | Incremental Gross Plant | Depreciation Accrual | Incremental Reserve | Net Plant | Low Voltage Additions | Low Voltage Additions |
| 1 | January | 2024 | \$14,051,970 | \$1,273,724 | \$958,368 | \$1,032,309 | \$11,871,558 | \$356,147 | \$14,334,176 | \$0 | \$0 | \$14,334,176 | \$1,957,064 | \$1,989,551 |
| 2 | February | 2024 | \$13,848,442 | \$1,205,474 | \$948,223 | \$1,034,027 | \$11,891,309 | \$356,739 | \$28,453,552 | \$30,679 | \$30,679 | \$28,422,873 | \$3,255,425 | \$3,309,465 |
| 3 | March | 2024 | \$16,443,066 | \$3,806,641 | \$947,732 | \$1,033,464 | \$11,884,838 | \$356,545 | \$45,167,431 | \$60,899 | \$91,578 | \$45,075,853 | \$4,557,554 | \$4,633,210 |
| 4 | April | 2024 | \$96,061,943 | \$76,198,794 | \$1,489,736 | \$1,599,852 | \$18,398,301 | \$551,949 | \$141,671,208 | \$96,671 | \$188,249 | \$141,482,959 | \$19,803,930 | \$20,132,675 |
| 5 | May | 2024 | \$100,730,199 | \$83,600,685 | \$1,284,714 | \$1,258,671 | \$14,474,722 | \$434,242 | \$242,861,691 | \$303,217 | \$491,466 | \$242,370,225 | \$25,524,955 | \$25,948,669 |
| 6 | June | 2024 | \$37,338,345 | \$20,139,303 | \$1,289,928 | \$1,345,741 | \$15,476,017 | \$464,281 | \$280,608,504 | \$519,794 | \$1,011,260 | \$279,597,244 | \$26,987,188 | \$27,435,175 |
| 7 | July | 2024 | \$87,897,462 | \$55,319,411 | \$2,443,354 | \$2,580,311 | \$29,673,573 | \$890,207 | \$369,259,217 | \$600,583 | \$1,611,843 | \$367,647,374 | \$28,285,548 | \$28,755,089 |
| 8 | August | 2024 | \$18,685,849 | \$2,502,535 | \$1,213,749 | \$1,270,621 | \$14,612,143 | \$438,364 | \$388,326,557 | \$790,321 | \$2,402,163 | \$385,924,394 | \$29,662,980 | \$30,155,386 |
| 9 | September | 2024 | \$16,007,958 | \$773,970 | \$1,142,549 | \$1,191,556 | \$13,702,897 | \$411,087 | \$404,696,595 | \$831,130 | \$3,233,293 | \$401,463,302 | \$30,961,341 | \$31,475,299 |
| 10 | October | 2024 | \$30,448,705 | \$14,116,217 | \$1,224,937 | \$1,331,868 | \$15,316,483 | \$459,494 | \$435,497,863 | \$866,167 | \$4,099,460 | \$431,398,403 | \$34,267,678 | \$34,836,521 |
| 11 | November | 2024 | \$15,166,944 | \$891,468 | \$1,070,661 | \$1,136,819 | \$13,073,419 | \$392,203 | \$450,990,851 | \$932,090 | \$5,031,550 | \$445,959,301 | \$35,790,688 | \$36,384,814 |
| 12 | December | 2024 | \$68,547,369 | \$48,882,855 | \$1,474,839 | \$1,421,873 | \$16,351,538 | \$490,546 | \$520,081,732 | \$965,250 | \$5,996,800 | \$514,084,932 | \$37,580,204 | \$38,204,035 |
| 13 | January | 2025 | \$16,953,087 | \$116,389 | \$1,262,752 | \$1,409,422 | \$16,208,352 | \$486,251 | \$537,374,401 | \$1,113,124 | \$7,109,924 | \$530,264,477 | \$38,387,739 | \$39,024,976 |
| 14 | February | 2025 | \$89,188,744 | \$36,444,308 | \$3,955,833 | \$2,056,294 | \$23,647,376 | \$709,421 | \$629,172,105 | \$1,150,135 | \$8,260,060 | \$620,912,045 | \$39,195,274 | \$39,845,916 |
| 15 | March | 2025 | \$30,109,260 | \$1,747,014 | \$2,127,168 | \$2,306,279 | \$26,522,212 | \$795,666 | \$659,897,921 | \$1,346,609 | \$9,606,668 | \$650,291,252 | \$40,002,810 | \$40,666,856 |
| 16 | April | 2025 | \$23,301,190 | \$5,182,611 | \$1,358,893 | \$1,441,628 | \$16,578,725 | \$497,362 | \$683,613,737 | \$1,412,371 | \$11,019,039 | \$672,594,698 | \$40,810,345 | \$41,487,797 |
| 17 | May | 2025 | \$29,725,000 | -\$544,759 | \$2,270,232 | \$2,486,630 | \$28,596,242 | \$857,887 | \$713,980,227 | \$1,463,129 | \$12,482,168 | \$701,498,058 | \$41,617,880 | \$42,308,737 |
| 18 | June | 2025 | \$22,423,106 | -\$774,834 | \$1,739,845 | \$1,878,367 | \$21,601,224 | \$648,037 | \$736,192,848 | \$1,528,122 | \$12,482,168 | \$732,902,557 | \$42,525,416 | \$43,129,677 |
| 19 | July | 2025 | \$34,516,036 | \$104,110 | \$2,580,894 | \$2,543,176 | \$29,246,524 | \$877,396 | \$772,343,998 | \$1,577,205 | \$15,587,496 | \$756,756,503 | \$43,232,951 | \$43,950,618 |
| 20 | August | 2025 | \$31,686,935 | \$910,941 | \$2,308,200 | \$2,608,201 | \$29,994,316 | \$899,829 | \$804,630,761 | \$1,653,038 | \$17,240,533 | \$787,390,228 | \$44,040,486 | \$44,771,558 |
| 21 | September | 2025 | \$16,062,552 | \$0 | \$1,204,691 | \$1,345,339 | \$15,471,403 | \$464,142 | \$821,016,807 | \$1,722,141 | \$18,962,674 | \$802,054,133 | \$44,848,021 | \$45,592,498 |
| 22 | October | 2025 | \$16,611,111 | \$0 | \$1,245,833 | \$1,392,515 | \$16,013,928 | \$480,418 | \$837,961,654 | \$1,757,211 | \$20,719,885 | \$817,241,769 | \$45,655,557 | \$46,413,439 |
| 23 | November | 2025 | \$18,062,552 | \$0 | \$1,354,691 | \$1,345,339 | \$15,471,403 | \$464,142 | \$856,497,700 | \$1,793,478 | \$22,513,363 | \$833,984,337 | \$46,463,092 | \$47,234,379 |
| 24 | December | 2025 | \$107,321,549 | \$2,911,814 | \$7,830,730 | \$8,307,671 | \$95,538,211 | \$2,866,146 | \$966,208,455 | \$1,833,151 | \$24,346,514 | \$941,861,941 | \$63,410,507 | \$64,463,121 |
| 25 | 13-Month Averages: | | | | | | | | \$733,822,488 | | | \$719,372,072 | | \$44,391,816 |

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) | |
| | | | Total Plant Adds | Prior Period CWIP Closed | Over Heads Closed to PIS | Cost of Removal | Eligible Plant Additions | AFUDC | Incremental Gross Plant | Depreciation Accrual | Reserve | Net Plant | Low Voltage Additions | Low Voltage Additions |
| 26 | January | 2024 | \$774,648 | \$0 | \$58,099 | \$0 | \$0 | \$0 | \$832,747 | \$0 | \$0 | \$832,747 | \$0 | \$0 |
| 27 | February | 2024 | \$619,400 | \$0 | \$46,455 | \$0 | \$0 | \$0 | \$1,498,602 | \$1,782 | \$1,782 | \$1,496,819 | \$0 | \$0 |
| 28 | March | 2024 | \$619,400 | \$0 | \$46,455 | \$0 | \$0 | \$0 | \$2,164,457 | \$3,207 | \$4,990 | \$2,159,467 | \$0 | \$0 |
| 29 | April | 2024 | \$34,592,756 | \$33,332,540 | \$94,516 | \$0 | \$0 | \$0 | \$36,851,728 | \$4,633 | \$9,622 | \$36,842,106 | \$0 | \$0 |
| 30 | May | 2024 | \$79,995,402 | \$77,501,603 | \$187,035 | \$0 | \$0 | \$0 | \$117,034,166 | \$78,873 | \$88,496 | \$116,945,670 | \$0 | \$0 |
| 31 | June | 2024 | \$16,868,222 | \$15,317,327 | \$116,317 | \$0 | \$0 | \$0 | \$134,018,705 | \$250,487 | \$338,982 | \$133,679,723 | \$0 | \$0 |
| 32 | July | 2024 | \$38,093,060 | \$35,518,622 | \$193,083 | \$0 | \$0 | \$0 | \$172,304,848 | \$286,838 | \$625,821 | \$171,679,027 | \$0 | \$0 |
| 33 | August | 2024 | \$1,408,650 | \$0 | \$105,649 | \$0 | \$0 | \$0 | \$173,819,147 | \$368,782 | \$994,602 | \$172,824,544 | \$0 | \$0 |
| 34 | September | 2024 | \$1,378,683 | \$0 | \$103,401 | \$0 | \$0 | \$0 | \$175,301,231 | \$372,023 | \$1,366,625 | \$173,934,606 | \$0 | \$0 |
| 35 | October | 2024 | \$845,650 | \$0 | \$63,424 | \$0 | \$0 | \$0 | \$176,210,305 | \$375,195 | \$1,741,820 | \$174,468,485 | \$0 | \$0 |
| 36 | November | 2024 | \$1,056,650 | \$0 | \$79,249 | \$0 | \$0 | \$0 | \$177,346,204 | \$377,141 | \$2,118,961 | \$175,227,243 | \$0 | \$0 |
| 37 | December | 2024 | \$47,705,420 | \$44,574,311 | \$234,833 | \$0 | \$0 | \$0 | \$225,286,457 | \$379,572 | \$2,498,533 | \$222,787,924 | \$0 | \$0 |
| 38 | January | 2025 | \$448,071 | \$0 | \$33,605 | \$0 | \$0 | \$0 | \$225,768,133 | \$482,178 | \$2,980,710 | \$222,787,423 | \$0 | \$0 |
| 39 | February | 2025 | \$64,894,939 | \$36,060,894 | \$2,162,553 | \$0 | \$0 | \$0 | \$292,825,625 | \$483,209 | \$3,463,919 | \$289,361,707 | \$0 | \$0 |
| 40 | March | 2025 | \$1,545,045 | \$0 | \$115,878 | \$0 | \$0 | \$0 | \$294,486,549 | \$626,731 | \$4,090,649 | \$290,395,899 | \$0 | \$0 |
| 41 | April | 2025 | \$1,969,464 | \$614,004 | \$101,660 | \$0 | \$0 | \$0 | \$296,557,672 | \$630,286 | \$4,720,935 | \$291,836,737 | \$0 | \$0 |
| 42 | May | 2025 | \$1,355,460 | \$0 | \$101,660 | \$0 | \$0 | \$0 | \$298,014,791 | \$634,718 | \$5,355,654 | \$292,659,138 | \$0 | \$0 |
| 43 | June | 2025 | \$1,356,460 | \$0 | \$101,735 | \$0 | \$0 | \$0 | \$299,472,986 | \$637,837 | \$5,993,491 | \$293,479,495 | \$0 | \$0 |
| 44 | July | 2025 | \$4,840,112 | \$0 | \$363,008 | \$0 | \$0 | \$0 | \$304,676,106 | \$640,958 | \$6,634,449 | \$298,041,657 | \$0 | \$0 |
| 45 | August | 2025 | \$448,071 | \$0 | \$33,605 | \$0 | \$0 | \$0 | \$305,157,783 | \$652,094 | \$7,286,543 | \$297,871,240 | \$0 | \$0 |
| 46 | September | 2025 | \$419,071 | \$0 | \$31,430 | \$0 | \$0 | \$0 | \$305,608,284 | \$653,125 | \$7,939,668 | \$297,668,616 | \$0 | \$0 |
| 47 | October | 2025 | \$419,071 | \$0 | \$31,430 | \$0 | \$0 | \$0 | \$306,058,785 | \$654,089 | \$8,593,757 | \$297,465,028 | \$0 | \$0 |
| 48 | November | 2025 | \$2,419,071 | \$0 | \$181,430 | \$0 | \$0 | \$0 | \$308,659,287 | \$655,054 | \$9,248,811 | \$299,410,475 | \$0 | \$0 |
| 49 | December | 2025 | \$7,808,915 | \$0 | \$585,669 | \$0 | \$0 | \$0 | \$317,053,870 | \$660,619 | \$9,909,430 | \$307,144,440 | \$0 | \$0 |

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

Workpaper: 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 | 2024 | \$13,277,322 | \$1,273,724 | \$900,270 | \$1,032,309 | \$11,871,558 | \$356,147 | \$13,501,429 | \$0 | \$0 | \$13,501,429 | \$1,957,064 | \$1,989,551 |
| 51 | February | 2024 | \$13,229,042 | \$1,205,474 | \$901,768 | \$1,034,027 | \$11,891,309 | \$356,739 | \$26,954,951 | \$28,897 | \$28,897 | \$26,926,054 | \$3,255,425 | \$3,309,465 |
| 52 | March | 2024 | \$15,823,666 | \$3,806,641 | \$901,277 | \$1,033,464 | \$11,884,838 | \$356,545 | \$43,002,975 | \$57,691 | \$86,588 | \$42,916,387 | \$4,557,554 | \$4,633,210 |
| 53 | April | 2024 | \$61,469,188 | \$42,866,255 | \$1,395,220 | \$1,599,852 | \$18,398,301 | \$551,949 | \$104,819,479 | \$92,039 | \$178,627 | \$104,640,852 | \$19,803,930 | \$20,132,675 |
| 54 | May | 2024 | \$20,734,797 | \$6,099,082 | \$1,097,679 | \$1,258,671 | \$14,474,722 | \$434,242 | \$125,827,525 | \$224,344 | \$402,971 | \$125,424,554 | \$25,524,955 | \$25,948,669 |
| 55 | June | 2024 | \$20,470,123 | \$4,821,976 | \$1,173,611 | \$1,345,741 | \$15,476,017 | \$464,281 | \$146,589,799 | \$269,307 | \$672,278 | \$145,917,521 | \$26,987,188 | \$27,435,175 |
| 56 | July | 2024 | \$49,804,403 | \$19,800,790 | \$2,250,271 | \$2,580,311 | \$29,673,573 | \$890,207 | \$196,954,369 | \$313,744 | \$986,022 | \$195,968,347 | \$28,285,548 | \$28,755,089 |
| 57 | August | 2024 | \$17,277,199 | \$2,502,535 | \$1,108,100 | \$1,270,621 | \$14,612,143 | \$438,364 | \$214,507,410 | \$421,539 | \$1,407,561 | \$213,099,850 | \$29,662,980 | \$30,155,386 |
| 58 | September | 2024 | \$14,629,275 | \$773,970 | \$1,039,148 | \$1,191,556 | \$13,702,897 | \$411,087 | \$229,395,364 | \$459,107 | \$1,866,668 | \$227,528,696 | \$30,961,341 | \$31,475,299 |
| 59 | October | 2024 | \$29,603,055 | \$14,116,217 | \$1,161,513 | \$1,331,868 | \$15,316,483 | \$459,494 | \$259,287,558 | \$490,972 | \$2,357,640 | \$256,929,918 | \$34,267,678 | \$34,836,521 |
| 60 | November | 2024 | \$14,110,294 | \$891,468 | \$991,412 | \$1,136,819 | \$13,073,419 | \$392,203 | \$273,644,648 | \$554,950 | \$2,912,590 | \$270,732,058 | \$35,790,688 | \$36,384,814 |
| 61 | December | 2024 | \$20,841,949 | \$4,308,544 | \$1,240,005 | \$1,421,873 | \$16,351,538 | \$490,546 | \$294,795,276 | \$585,678 | \$3,498,268 | \$291,297,008 | \$37,580,204 | \$38,024,035 |
| 62 | January | 2025 | \$16,505,016 | \$116,389 | \$1,229,147 | \$1,409,422 | \$16,208,352 | \$486,251 | \$311,606,268 | \$630,946 | \$4,129,214 | \$307,477,054 | \$38,387,739 | \$39,024,976 |
| 63 | February | 2025 | \$24,293,805 | \$383,415 | \$1,793,279 | \$2,056,294 | \$23,647,376 | \$709,421 | \$336,346,480 | \$666,927 | \$4,796,141 | \$331,550,339 | \$39,195,274 | \$39,845,916 |
| 64 | March | 2025 | \$28,564,215 | \$1,747,014 | \$2,011,290 | \$2,306,279 | \$26,522,212 | \$795,666 | \$365,411,372 | \$719,878 | \$5,516,019 | \$359,895,353 | \$40,002,810 | \$40,666,856 |
| 65 | April | 2025 | \$21,331,726 | \$4,568,607 | \$1,257,234 | \$1,441,628 | \$16,578,725 | \$497,362 | \$387,056,066 | \$782,085 | \$6,298,104 | \$380,757,962 | \$40,810,345 | \$41,487,797 |
| 66 | May | 2025 | \$28,369,540 | -\$544,759 | \$2,168,572 | \$2,486,630 | \$28,596,242 | \$857,887 | \$415,965,436 | \$828,411 | \$7,126,515 | \$408,838,921 | \$41,617,880 | \$42,308,737 |
| 67 | June | 2025 | \$21,066,646 | -\$774,834 | \$1,638,111 | \$1,878,367 | \$21,601,224 | \$648,037 | \$437,439,862 | \$890,285 | \$8,016,800 | \$429,423,062 | \$42,425,416 | \$43,129,677 |
| 68 | July | 2025 | \$29,675,924 | \$104,110 | \$2,217,886 | \$2,543,176 | \$29,246,524 | \$877,396 | \$467,667,892 | \$936,247 | \$8,953,047 | \$458,714,845 | \$43,232,951 | \$43,950,618 |
| 69 | August | 2025 | \$31,238,864 | \$910,941 | \$2,274,594 | \$2,608,201 | \$29,994,316 | \$899,829 | \$499,472,979 | \$1,000,943 | \$9,953,990 | \$489,518,988 | \$44,040,486 | \$44,771,558 |
| 70 | September | 2025 | \$15,643,481 | \$0 | \$1,173,261 | \$1,345,339 | \$15,471,403 | \$464,142 | \$515,408,523 | \$1,069,015 | \$11,023,006 | \$504,385,518 | \$44,848,021 | \$45,592,498 |
| 71 | October | 2025 | \$16,192,040 | \$0 | \$1,214,403 | \$1,392,515 | \$16,013,928 | \$480,418 | \$531,902,869 | \$1,103,122 | \$12,126,128 | \$519,776,741 | \$45,655,557 | \$46,413,439 |
| 72 | November | 2025 | \$15,643,481 | \$0 | \$1,173,261 | \$1,345,339 | \$15,471,403 | \$464,142 | \$547,838,413 | \$1,138,425 | \$13,264,552 | \$534,573,861 | \$46,463,097 | \$47,234,379 |
| 73 | December | 2025 | \$99,512,634 | \$2,911,814 | \$7,245,061 | \$8,307,671 | \$95,538,211 | \$2,866,146 | \$649,154,585 | \$1,172,531 | \$14,437,084 | \$634,717,501 | \$63,410,502 | \$64,463,121 |

4) ISO Corporate Overhead Loader

| | | |
|---------|------------------|-------|
| Line 74 | ISO Corp OH Rate | 7.50% |
|---------|------------------|-------|

5) ISO Cost of Removal Percent

| | | |
|---------|----------------------|-------|
| Line 75 | Cost of Removal Rate | 8.00% |
|---------|----------------------|-------|

6) AFUDC Loader Rate

| | | |
|---------|----------------|-------|
| Line 76 | ISO AFUDC Rate | 3.00% |
|---------|----------------|-------|

7) Calculation of ISO Depreciation Rate

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

| Col 1 | Col 2 | Col 3 | Col 4 | Col 5 |
|---------------------|-----------------------------|------------------|--------------------------|------------------|
| December Prior Year | Accrual Rate | Annual Accrual | Reference | Accrual Rate |
| 77 350.1 | \$95,810,137 | 0.00% | \$0 | 18 Dep Rates L1 |
| 78 350.2 | \$188,241,274 | 1.66% | \$3,124,805 | 18 Dep Rates L2 |
| 79 352 | \$936,218,418 | 2.57% | \$24,060,813 | 18 Dep Rates L3 |
| 80 353 | \$4,482,729,300 | 2.47% | \$110,723,414 | 18 Dep Rates L4 |
| 81 354 | \$2,512,776,504 | 2.44% | \$61,311,747 | 18 Dep Rates L5 |
| 82 355 | \$647,749,643 | 3.67% | \$23,772,412 | 18 Dep Rates L6 |
| 83 356 | \$1,690,959,762 | 3.05% | \$51,574,273 | 18 Dep Rates L7 |
| 84 357 | \$215,307,591 | 1.65% | \$3,552,575 | 18 Dep Rates L8 |
| 85 358 | \$58,752,899 | 3.87% | \$2,273,737 | 18 Dep Rates L9 |
| 86 359 | \$226,060,420 | 1.56% | \$3,526,543 | 18 Dep Rates L10 |
| 87 | | | | |
| 88 | Sum of Depreciation Expense | \$283,920,319 | Sum of C4 Lines 77 to 86 | |
| 89 | Sum of Dec Prior Year Plant | \$11,054,605,947 | Sum of C2 Lines 77 to 86 | |
| 90 | | | | |
| 91 | Composite Depreciation Rate | 2.57% | Line 88 / Line 89 | |

Notes:

- Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- Sum of Incentive Plant Calculations and Non-Incentive Calculations, lines 26-49 and lines 50-73

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2023

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

| | 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: | | | | | | | | | | | | |
| Line | Mo/YR | 350.1 | 350.2 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 | Total |
| 1 | Dec 2022 | \$91,354,351 | \$186,649,854 | \$905,947,635 | \$4,413,849,878 | \$2,498,952,321 | \$632,230,698 | \$1,693,990,750 | \$215,308,527 | \$58,752,899 | \$226,348,866 | \$10,923,385,779 |
| 2 | Jan 2023 | \$91,360,856 | \$186,686,636 | \$909,575,988 | \$4,425,324,110 | \$2,496,828,979 | \$632,833,302 | \$1,694,222,032 | \$215,308,527 | \$58,752,899 | \$226,351,598 | \$10,937,244,928 |
| 3 | Feb 2023 | \$91,360,844 | \$186,682,150 | \$911,200,713 | \$4,432,348,094 | \$2,497,548,341 | \$633,997,058 | \$1,695,235,032 | \$215,308,527 | \$58,752,899 | \$225,665,596 | \$10,948,099,255 |
| 4 | Mar 2023 | \$91,360,844 | \$186,683,914 | \$913,184,865 | \$4,435,269,825 | \$2,505,072,968 | \$634,857,719 | \$1,693,743,630 | \$215,308,527 | \$58,752,899 | \$225,672,159 | \$10,959,907,350 |
| 5 | Apr 2023 | \$96,924,491 | \$186,690,926 | \$914,330,605 | \$4,439,166,131 | \$2,503,226,895 | \$630,607,092 | \$1,693,787,862 | \$215,308,524 | \$58,752,899 | \$225,684,581 | \$10,964,480,005 |
| 6 | May 2023 | \$96,932,346 | \$188,210,234 | \$920,079,893 | \$4,446,749,948 | \$2,504,645,137 | \$632,206,763 | \$1,696,885,127 | \$215,308,524 | \$58,752,899 | \$225,717,786 | \$10,985,488,658 |
| 7 | Jun 2023 | \$97,013,963 | \$188,227,486 | \$927,134,528 | \$4,446,534,444 | \$2,505,368,007 | \$637,561,192 | \$1,697,201,496 | \$215,309,101 | \$58,752,899 | \$225,744,292 | \$10,998,847,408 |
| 8 | Jul 2023 | \$97,017,137 | \$188,238,587 | \$929,027,289 | \$4,451,242,490 | \$2,507,643,128 | \$638,754,330 | \$1,698,491,796 | \$215,307,589 | \$58,752,899 | \$225,774,293 | \$11,010,249,539 |
| 9 | Aug 2023 | \$97,039,965 | \$188,251,995 | \$931,531,686 | \$4,451,183,663 | \$2,507,638,328 | \$639,899,681 | \$1,698,886,747 | \$215,307,591 | \$58,752,899 | \$225,777,463 | \$11,014,270,020 |
| 10 | Sep 2023 | \$97,764,256 | \$188,272,015 | \$931,968,249 | \$4,454,855,538 | \$2,507,757,154 | \$642,090,532 | \$1,696,020,142 | \$215,307,591 | \$58,752,899 | \$226,012,990 | \$11,018,801,367 |
| 11 | Oct 2023 | \$97,848,756 | \$188,253,758 | \$932,409,203 | \$4,460,257,404 | \$2,509,077,223 | \$644,495,932 | \$1,691,740,804 | \$215,307,591 | \$58,752,899 | \$226,024,101 | \$11,024,167,672 |
| 12 | Nov 2023 | \$95,809,961 | \$188,240,853 | \$935,085,457 | \$4,469,400,341 | \$2,510,377,346 | \$645,828,469 | \$1,691,999,537 | \$215,307,591 | \$58,752,899 | \$226,050,423 | \$11,036,852,878 |
| 13 | Dec 2023 | \$95,810,137 | \$188,241,274 | \$936,218,418 | \$4,482,729,300 | \$2,512,776,504 | \$647,749,643 | \$1,690,959,762 | \$215,307,591 | \$58,752,899 | \$226,060,420 | \$11,054,605,947 |

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

| | Mo/YR | 350.1 | 350.2 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 |
|-----|----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 16a | Dec 2022 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17a | Jan 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17c | Feb 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17d | Mar 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17e | Apr 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17f | May 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17g | Jun 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17h | Jul 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17i | Aug 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17j | Sep 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17k | Oct 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17l | Nov 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |
| 17m | Dec 2023 | 0.00% | 1.66% | 2.57% | 2.47% | 2.44% | 3.67% | 3.05% | 1.65% | 3.87% | 1.56% |

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

| | Mo/YR | 350.1 | 350.2 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 | Month Total |
|----|----------|-------|-------------|--------------|---------------|--------------|--------------|--------------|-------------|-------------|-------------|---------------|
| 23 | Jan 2023 | \$0 | \$258,199 | \$1,940,238 | \$9,085,174 | \$5,081,203 | \$1,933,572 | \$4,305,560 | \$296,049 | \$189,478 | \$294,254 | \$23,383,727 |
| 24 | Feb 2023 | \$0 | \$258,250 | \$1,948,009 | \$9,108,792 | \$5,076,886 | \$1,935,415 | \$4,306,148 | \$296,049 | \$189,478 | \$294,257 | \$23,413,283 |
| 26 | Mar 2023 | \$0 | \$258,244 | \$1,951,488 | \$9,123,250 | \$5,078,348 | \$1,938,974 | \$4,308,722 | \$296,049 | \$189,478 | \$293,365 | \$23,437,919 |
| 27 | Apr 2023 | \$0 | \$258,246 | \$1,955,738 | \$9,129,264 | \$5,093,648 | \$1,941,607 | \$4,304,932 | \$296,049 | \$189,478 | \$293,374 | \$23,462,335 |
| 28 | May 2023 | \$0 | \$258,256 | \$1,958,191 | \$9,137,284 | \$5,089,895 | \$1,928,607 | \$4,305,044 | \$296,049 | \$189,478 | \$293,390 | \$23,456,194 |
| 29 | Jun 2023 | \$0 | \$260,357 | \$1,970,504 | \$9,152,894 | \$5,092,778 | \$1,933,499 | \$4,312,916 | \$296,049 | \$189,478 | \$293,433 | \$23,501,910 |
| 30 | Jul 2023 | \$0 | \$260,381 | \$1,985,613 | \$9,152,450 | \$5,094,248 | \$1,949,875 | \$4,313,720 | \$296,050 | \$189,478 | \$293,468 | \$23,535,284 |
| 31 | Aug 2023 | \$0 | \$260,397 | \$1,989,667 | \$9,162,141 | \$5,098,874 | \$1,953,524 | \$4,317,000 | \$296,048 | \$189,478 | \$293,507 | \$23,560,635 |
| 32 | Sep 2023 | \$0 | \$260,415 | \$1,995,030 | \$9,162,020 | \$5,098,865 | \$1,957,027 | \$4,318,004 | \$296,048 | \$189,478 | \$293,511 | \$23,570,397 |
| 33 | Oct 2023 | \$0 | \$260,443 | \$1,995,965 | \$9,169,578 | \$5,099,106 | \$1,963,727 | \$4,310,718 | \$296,048 | \$189,478 | \$293,817 | \$23,578,886 |
| 34 | Nov 2023 | \$0 | \$260,418 | \$1,996,910 | \$9,180,696 | \$5,101,790 | \$1,971,083 | \$4,299,841 | \$296,048 | \$189,478 | \$293,831 | \$23,590,090 |
| 35 | Dec 2023 | \$0 | \$260,400 | \$2,002,641 | \$9,199,516 | \$5,104,434 | \$1,975,159 | \$4,300,499 | \$296,048 | \$189,478 | \$293,866 | \$23,622,040 |
| 36 | Totals: | \$0 | \$3,114,006 | \$23,689,995 | \$109,763,058 | \$61,110,076 | \$23,382,068 | \$51,703,104 | \$3,552,585 | \$2,273,737 | \$3,524,071 | \$282,112,700 |

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

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

| | | | | | |
|----|--|------------|------------|------------|---------------------------|
| 40 | | | | | |
| 41 | | <u>360</u> | <u>361</u> | <u>362</u> | <u>Source</u> |
| 42 | Distribution Plant - ISO BOY | \$0 | \$0 | \$0 | 6-PlantInService Line 15. |
| 43 | Distribution Plant - ISO EOY | \$0 | \$0 | \$0 | 6-PlantInService Line 16. |
| 44 | Average BOY/EOY : | \$0 | \$0 | \$0 | |
| 45 | | | | | |
| 46 | Depreciation Rates (Percent per year) See "18-DepRates". | | | | |
| 47 | | <u>360</u> | <u>361</u> | <u>362</u> | |
| 48 | | 1.67% | 2.05% | 1.86% | |
| 49 | | | | | |

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

| | | | | | |
|----|--|------------|------------|------------|---|
| 51 | | | | | |
| 52 | | <u>360</u> | <u>361</u> | <u>362</u> | <u>Total</u> |
| 53 | | \$0 | \$0 | \$0 | \$0 |
| 54 | | | | | Total is sum of Depreciation Expense for accounts 360, 361, and 362 |
| 55 | | | | | |

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

| | | | | | |
|----|--|--|---------------|--|-----------------------|
| 57 | | | | | |
| 58 | Total General Plant Depreciation Expense | | 316,601,938 | | FF1 336.10f |
| 59 | Total Intangible Plant Depreciation Expense | | 377,657,163 | | FF1 336.1f |
| 60 | Sum of Total General and Total Intangible Depreciation Expense | | \$694,259,101 | | Line 58 + Line 59 |
| 61 | Transmission Wages and Salaries Allocation Factor | | 5.8812% | | 27-Allocators, Line 9 |
| 62 | General and Intangible Depreciation Expense | | \$40,830,532 | | 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 | | \$282,112,700 | Line 37, Col 12 | |
| 68 | 2) Depreciation Expense for Distribution Plant - ISO | | \$0 | Line 53 | |
| 69 | 3) General and Intangible Depreciation Expense | | <u>\$40,830,532</u> | Line 62 | |
| 70 | Depreciation Expense: | | \$322,943,232 | Line 67 + Line 68 + Line 69 | |

Notes:

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

Instructions:

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

Depreciation Rates

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

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

Operations and Maintenance Expenses

Workpaper: WP Schedule 19 O&M Cost Detail

Cells shaded yellow are input cells

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

| Line | Account/Work Activity Rev | Total Recorded O&M Expenses | | | Reason | Adjustments | | | O&M Services (See Note 8) | Adjusted Recorded O&M Expenses | | | |
|------------------------------|---|-----------------------------|---------------------------|--------------|---------------|------------------------|---------------------------|----------------------------|------------------------------|--|-----------------------------|----------------------------|----------------------------------|
| | | Total | Labor | Non-Labor | | Total | Labor | Non-Labor | | Total | Labor | Non-Labor | |
| | | Col 1 | Col 2 = C3 + C4 | Col 3 | Col 4 | Col 5 Note 2 | Col 6 = C7 + C8 | Col 7 | Col 8 | Col 8a Schedule 35, Rows 5-36 | Col 9 = C10 + C11 | Col 10 = C3 + C7 | Col 11 = C4 + C8 + C8a |
| Transmission Accounts | | | | | | | | | | | | | |
| 1 | 560 - Operations Supervision and Engineering - Allocated | | \$5,945,970 | \$1,805,916 | \$4,140,054 | | \$0 | | | \$20,671 | \$5,966,641 | \$1,805,916 | \$4,160,725 |
| 2 | 560 - Sylmar/Palo Verde | | \$378,572 | \$0 | \$378,572 | | \$0 | | | \$0 | \$378,572 | \$0 | \$378,572 |
| 3 | 561 Load Dispatch - Allocated | | \$11,368,495 | \$8,955,162 | \$2,413,333 | | \$0 | | | \$41,418 | \$11,409,913 | \$8,955,162 | \$2,454,751 |
| 4 | 561.400 Scheduling, System Control and Dispatch Services | | \$25,235,689 | \$0 | \$25,235,689 | A | -\$25,235,689 | (\$25,235,689) | | \$0 | \$0 | \$0 | \$0 |
| 5 | 561.500 Reliability Planning and Standards Development | | \$5,617,149 | \$3,125,328 | \$2,491,820 | | \$0 | | | \$41,430 | \$5,658,579 | \$3,125,328 | \$2,533,251 |
| 6 | 562 - Station Expenses - Allocated | | \$24,893,384 | \$19,492,099 | \$5,401,285 | | \$0 | | | \$0 | \$24,893,384 | \$19,492,099 | \$5,401,285 |
| 7 | 562 - MOGS Station Expense | | \$0 | \$0 | \$0 | B | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | 562 - Sylmar/Palo Verde | | \$1,145,408 | \$0 | \$1,145,408 | | \$0 | | | \$0 | \$1,145,408 | \$0 | \$1,145,408 |
| 9 | 563 - Overhead Line Expenses - Allocated | | \$37,322,634 | \$12,960,548 | \$24,362,086 | | \$0 | | | \$274,803 | \$37,597,437 | \$12,960,548 | \$24,636,889 |
| 10 | 564 - Underground Line Expenses - Allocated | | \$3,404,656 | \$2,901,826 | \$502,830 | | \$0 | | | \$0 | \$3,404,656 | \$2,901,826 | \$502,830 |
| 11 | 565 - Transmission of Electricity by Others | | \$0 | \$0 | \$0 | | \$0 | | | \$0 | \$0 | \$0 | \$0 |
| 12 | 565 - Wheeling Costs | | \$21,966,488 | \$0 | \$21,966,488 | C | -\$21,966,488 | (\$21,966,488) | | \$0 | \$0 | \$0 | \$0 |
| 13 | 565 - WAPA Transmission for Remote Service | | \$343,011 | \$0 | \$343,011 | | \$0 | | | \$0 | \$343,011 | \$0 | \$343,011 |
| 14 | 566 - Miscellaneous Transmission Expenses - Allocated | | \$46,543,134 | \$26,316,932 | \$20,226,202 | F | -\$1,467,608 | (\$241,263) (\$1,226,344) | | \$337,070 | \$45,412,597 | \$26,075,669 | \$19,336,928 |
| 15 | 566 - ISO/RSBA/TSP Balancing Accounts | | \$128,170,953 | \$20,059 | \$128,150,894 | D | -\$128,170,953 | (\$20,059) (\$128,150,894) | | \$0 | \$0 | \$0 | \$0 |
| 16 | 566 - Sylmar/Palo Verde/Other General Functions | | \$5,643,085 | \$65,862 | \$5,577,222 | | \$0 | | | \$0 | \$5,643,085 | \$65,862 | \$5,577,222 |
| 17 | 567 - Line Rents - Allocated | | \$14,718,214 | \$72,713 | \$14,645,501 | | \$0 | | | \$1,452,702 | \$16,170,916 | \$72,713 | \$16,098,203 |
| 18 | 567 - Eldorado | | -\$32,671 | \$0 | (\$32,671) | | \$0 | | | \$0 | -\$32,671 | \$0 | -\$32,671 |
| 19 | 567 - Sylmar/Palo Verde | | \$360,280 | \$0 | \$360,280 | | \$0 | | | \$0 | \$360,280 | \$0 | \$360,280 |
| 20 | 568 - Maintenance Supervision and Engineering - Allocated | | \$1,137,010 | \$912,355 | \$224,656 | | \$0 | | | \$5,390 | \$1,142,400 | \$912,355 | \$230,046 |
| 21 | 568 - Sylmar/Palo Verde | | \$265,551 | \$0 | \$265,551 | | \$0 | | | \$0 | \$265,551 | \$0 | \$265,551 |
| 22 | 569 - Maintenance of Structures - Allocated | | \$50,530,539 | \$21,755 | \$50,508,784 | E | -\$47,985,610 | \$0 (\$47,985,610) | | \$0 | \$2,544,929 | \$21,755 | \$2,523,174 |
| 23 | 569 - Sylmar/Palo Verde | | \$162,649 | \$0 | \$162,649 | | \$0 | | | \$0 | \$162,649 | \$0 | \$162,649 |
| 24 | 570 - Maintenance of Station Equipment - Allocated | | \$6,153,541 | \$3,984,331 | \$2,169,209 | | \$0 | | | \$0 | \$6,153,541 | \$3,984,331 | \$2,169,209 |
| 25 | 570 - Sylmar/Palo Verde | | \$919,952 | \$0 | \$919,952 | | \$0 | | | \$0 | \$919,952 | \$0 | \$919,952 |
| 26 | 571 - Maintenance of Overhead Lines - Allocated | | \$51,716,560 | \$12,881,905 | \$38,834,655 | F | -\$2,336 | (\$2,054) (\$282) | | \$678,239 | \$52,392,463 | \$12,879,851 | \$39,512,612 |
| 27 | 571 - Sylmar/Palo Verde | | \$1,002,959 | \$0 | \$1,002,959 | | \$0 | | | \$0 | \$1,002,959 | \$0 | \$1,002,959 |
| 28 | 572 - Maintenance of Underground Lines - Allocated | | \$872,109 | \$442,800 | \$429,309 | | \$0 | | | \$0 | \$872,109 | \$442,800 | \$429,309 |
| 29 | 572 - Sylmar/Palo Verde | | \$38 | \$0 | \$38 | | \$0 | | | \$0 | \$38 | \$0 | \$38 |
| 30 | 573 - Maintenance of Miscellaneous Trans. Plant - Allocated | | \$3,904,726 | \$1,625,726 | \$2,279,000 | | \$0 | | | \$4,655 | \$3,909,381 | \$1,625,726 | \$2,283,655 |
| 31 | --- | | --- | --- | --- | | --- | --- | | \$0 | \$0 | \$0 | \$0 |
| 32 | Transmission NOIC (Note 3) | | - | - | - | | -\$2,179,238 | (\$2,179,238) | \$0 | \$0 | -\$2,179,238 | -\$2,179,238 | \$0 |
| 33 | Total Transmission O&M | | \$449,690,086 | \$95,585,318 | \$354,104,768 | | -\$227,007,921 | -\$2,442,614 | -\$224,565,307 | \$2,856,379 | \$225,538,543 | \$93,142,704 | \$132,395,839 |

| Line | Account/Work Activity Rev | Total Recorded O&M Expenses | | | Reason | Adjustments | | | O&M Services (See Note 8) | Adjusted Recorded O&M Expenses | | | |
|------------------------------|--|-----------------------------|---------------------------|---------------------|-------------------------------|------------------------|---------------------------|-------------------------|------------------------------|--------------------------------|----------------------------|----------------------------|--|
| | | Total | Labor | Non-Labor | | Total | Labor | Non-Labor | | Total | Labor | Non-Labor | |
| | | 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 | |
| Distribution Accounts | | | | | | | | | | | | | |
| 35 | 582 - Station Expenses | | \$41,268,201 | \$30,190,942 | \$11,077,258 | | - | | | \$41,268,201 | \$30,190,942 | \$11,077,258 | |
| 36 | 590 - Maintenance Supervision and Engineering | | \$1,133,010 | \$898,106 | \$234,904 | | - | | | \$1,133,010 | \$898,106 | \$234,904 | |
| 37 | 591 - Maintenance of Structures | | \$36,905 | \$8,729 | \$28,176 | | - | | | \$36,905 | \$8,729 | \$28,176 | |
| 38 | 592 - Maintenance of Station Equipment | | \$6,761,109 | \$3,895,654 | \$2,865,455 | | - | | | \$6,761,109 | \$3,895,654 | \$2,865,455 | |
| 39 | Accounts with no ISO Distribution Costs | | \$959,946,414 | \$294,757,438 | \$665,188,976 | F | (429,078) | (\$198,398) (\$230,681) | | \$959,517,336 | \$294,559,040 | \$664,958,295 | |
| 40 | Distribution NOIC (Note 3) | | - | - | - | | (7,517,949) | (7,517,949) | - | (7,517,949) | (7,517,949) | - | |
| 41 | Total Distribution O&M | | 1,009,145,639 | 329,750,870 | 679,394,769 | | (7,947,027) | (7,716,347) | (230,681) | 1,001,198,611 | 322,034,523 | 679,164,088 | |
| 42 | | | | | | | | | | | | | |
| 43 | Total Transmission and Distribution O&M | | 1,458,835,724 | 425,336,188 | 1,033,499,536 | | (234,954,948) | (10,158,961) | (224,795,988) | 1,226,737,155 | 415,177,227 | 811,559,927 | |
| 44 | | | | | | | | | | | | | |
| 45 | Total Transmission O&M Expenses in FERC Form 1: | | \$449,690,086 | FF1 321.112b | Must equal Line 33, Column 2. | | | | | | | | |
| 46 | Total Distribution O&M Expenses in FERC Form 1: | | \$1,009,145,640 | FF1 322.156b | Must equal Line 41, Column 2. | | | | | | | | |
| 47 | Total TDBU NOIC | | -\$9,697,187 | 20-AandG, Note 2, f | | | | | | | | | |

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

| Line | Account/Work Activity Rev | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 | Col 7 | Col 8 | Col 9 |
|------------------------------|---|--------------------------------|-------------------|--------------------|----------------|--------------------|-------------------|-------------------|-----------------------|-------|
| | | | From C9 above | From C10 above | From C11 above | Note 6 | = C7 + C8 | = C3 * C5 | = C4 * C5 | |
| | | Adjusted Recorded O&M Expenses | | | Percent | ISO O&M Expenses | | | Percent ISO | |
| | | Total | Labor | Non-Labor | ISO | Total | Labor | Non-Labor | Reference | |
| Transmission Accounts | | | | | | | | | | |
| 48 | 560 - Operations Supervision and Engineering - Allocated | 5,966,641 | 1,805,916 | 4,160,725 | 40.4% | 2,407,960 | 728,814 | 1,679,145 | 27-Allocators Line 42 | |
| 49 | 560 - Sylmar/Palo Verde | 378,572 | - | 378,572 | 100.0% | 378,572 | - | 378,572 | 100% | |
| 50 | 561 Load Dispatch - Allocated | 11,409,913 | 8,955,162 | 2,454,751 | 40.4% | 4,604,703 | 3,614,038 | 990,665 | 27-Allocators Line 42 | |
| 51 | 561.400 Scheduling, System Control and Dispatch Services | - | - | - | 0.0% | - | - | - | 0% | |
| 52 | 561.500 Reliability Planning and Standards Development | 5,658,579 | 3,125,328 | 2,533,251 | 100.0% | 5,658,579 | 3,125,328 | 2,533,251 | 100% | |
| 53 | 562 - Station Expenses - Allocated | 24,893,384 | 19,492,099 | 5,401,285 | 40.4% | 10,046,233 | 7,866,434 | 2,179,799 | 27-Allocators Line 42 | |
| 54 | 562 - MOGS Station Expense | - | - | - | 0.0% | - | - | - | 0% | |
| 55 | 562 - Sylmar/Palo Verde | 1,145,408 | - | 1,145,408 | 100.0% | 1,145,408 | - | 1,145,408 | 100% | |
| 56 | 563 - Overhead Line Expenses - Allocated | 37,597,437 | 12,960,548 | 24,636,889 | 47.5% | 17,852,670 | 6,154,153 | 11,698,517 | 27-Allocators Line 30 | |
| 57 | 564 - Underground Line Expenses - Allocated | 3,404,656 | 2,901,826 | 502,830 | 2.0% | 66,695 | 56,845 | 9,850 | 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 | 343,011 | - | 343,011 | 0.0% | - | - | - | 0% | |
| 61 | 566 - Miscellaneous Transmission Expenses - Allocated | 45,412,597 | 26,075,669 | 19,336,928 | 40.4% | 18,327,179 | 10,523,368 | 7,803,811 | 27-Allocators Line 42 | |
| 62 | 566 - ISO/RSBA/TSP Balancing Accounts | - | - | - | 0.0% | - | - | - | 0% | |
| 63 | 566 - Sylmar/Palo Verde/Other General Functions | 5,643,085 | 65,862 | 5,577,222 | 100.0% | 5,643,085 | 65,862 | 5,577,222 | 100% | |
| 64 | 567 - Line Rents - Allocated | 16,170,916 | 72,713 | 16,098,203 | 47.5% | 7,678,556 | 34,527 | 7,644,029 | 27-Allocators Line 30 | |
| 65 | 567 - Eldorado | (32,671) | - | (32,671) | 100.0% | (32,671) | - | (32,671) | 100% | |
| 66 | 567 - Sylmar/Palo Verde | 360,280 | - | 360,280 | 100.0% | 360,280 | - | 360,280 | 100% | |
| 67 | 568 - Maintenance Supervision and Engineering - Allocated | 1,142,400 | 912,355 | 230,046 | 40.4% | 461,039 | 368,199 | 92,840 | 27-Allocators Line 42 | |
| 68 | 568 - Sylmar/Palo Verde | 265,551 | - | 265,551 | 100.0% | 265,551 | - | 265,551 | 100% | |
| 69 | 569 - Maintenance of Structures - Allocated | 2,544,929 | 21,755 | 2,523,174 | 40.4% | 1,027,058 | 8,780 | 1,018,278 | 27-Allocators Line 42 | |
| 70 | 569 - Sylmar/Palo Verde | 162,649 | - | 162,649 | 100.0% | 162,649 | - | 162,649 | 100% | |
| 71 | 570 - Maintenance of Station Equipment - Allocated | 6,153,541 | 3,984,331 | 2,169,209 | 40.4% | 2,483,387 | 1,607,958 | 875,429 | 27-Allocators Line 42 | |
| 72 | 570 - Sylmar/Palo Verde | 919,952 | - | 919,952 | 100.0% | 919,952 | - | 919,952 | 100% | |
| 73 | 571 - Maintenance of Overhead Lines - Allocated | 52,392,463 | 12,879,851 | 39,512,612 | 47.5% | 24,877,902 | 6,115,835 | 18,762,067 | 27-Allocators Line 30 | |
| 74 | 571 - Sylmar/Palo Verde | 1,002,959 | - | 1,002,959 | 100.0% | 1,002,959 | - | 1,002,959 | 100% | |
| 75 | 572 - Maintenance of Underground Lines - Allocated | 872,109 | 442,800 | 429,309 | 2.0% | 17,084 | 8,674 | 8,410 | 27-Allocators Line 36 | |
| 76 | 572 - Sylmar/Palo Verde | 38 | - | 38 | 100.0% | 38 | - | 38 | 100% | |
| 77 | 573 - Maintenance of Miscellaneous Trans. Plant - Allocated | 3,909,381 | 1,625,726 | 2,283,655 | 40.4% | 1,577,710 | 656,095 | 921,615 | 27-Allocators Line 42 | |
| 78 | ... | --- | --- | --- | --- | --- | --- | --- | --- | |
| 79 | Transmission NOIC (Note 4) | (2,179,238) | (2,179,238) | - | - | (935,849) | (935,849) | - | - | |
| 80 | Total Transmission - ISO O&M | 225,538,543 | 93,142,704 | 132,395,839 | | 105,996,729 | 39,999,062 | 65,997,666 | | |

| Line | Account/Work Activity Rev | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 | Col 7 | Col 8 | Col 9 |
|------------------------------|---|--------------------------------|--------------------|--------------------|----------------|--------------------|-------------------|-------------------|-----------------------|-------|
| | | | From C9 above | From C10 above | From C11 above | Note 6 | = C7 + C8 | = C3 * C5 | = C4 * C5 | |
| | | Adjusted Recorded O&M Expenses | | | Percent | ISO O&M Expenses | | | Percent ISO | |
| | | Total | Labor | Non-Labor | ISO | Total | Labor | Non-Labor | Reference | |
| Distribution Accounts | | | | | | | | | | |
| 82 | 582 - Station Expenses | 41,268,201 | 30,190,942 | 11,077,258 | 0.0% | - | - | - | 27-Allocators Line 48 | |
| 83 | 590 - Maintenance Supervision and Engineering | 1,133,010 | 898,106 | 234,904 | 0.0% | - | - | - | 27-Allocators Line 48 | |
| 84 | 591 - Maintenance of Structures | 36,905 | 8,729 | 28,176 | 0.0% | - | - | - | 27-Allocators Line 48 | |
| 85 | 592 - Maintenance of Station Equipment | 6,761,109 | 3,895,654 | 2,865,455 | 0.0% | - | - | - | 27-Allocators Line 48 | |
| 86 | Accounts with no ISO Distribution Costs | 959,517,336 | 294,559,040 | 664,958,295 | 0.0% | - | - | - | 0% | |
| 87 | Distribution NOIC (Note 4) | (7,517,949) | (7,517,949) | - | 0.0% | - | - | - | 0% | |
| 88 | Total Distribution - ISO O&M | 1,001,198,611 | 322,034,523 | 679,164,088 | | - | - | - | | |
| 90 | | | | | | | | | | |
| 91 | Total ISO O&M Expenses (in Column 6) | 1,226,737,155 | 415,177,227 | 811,559,927 | | 105,996,729 | 39,999,062 | 65,997,666 | | |
| 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

| | <u>Percentage</u> | <u>Calculation</u> |
|-------------------------------|-------------------|---------------------------------|
| Transmission NOIC Percentage: | 22.4729% | Line 33, Col 3 / Line 43, Col 3 |
| Distribution NOIC Percentage: | 77.5271% | Line 41, Col 3 / Line 43, Col 3 |

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

Resulting Percentage is: 42.94%

5) "ISO Operations and Maintenance Expenses" is the amount of costs in each Transmission or Distribution account related to ISO Transmission Facilities.

6) See Column 9 for references to source of each Percent ISO.

7) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 19.

8) Each O&M Account contributing to the calculation of "Total ISO O&M Expense" (Line 91, Column 6) may include revenue associated with a Commission-approved O&M Services Formula assessing other entities for O&M Services provided by SCE. See Schedule 35, Notes 1-3.

All O&M Services Formula Revenue is "non-labor", and entered in Column 8a, Lines 1-32.

Schedule 20
Administrative and General Expenses

Calculation of Administrative and General Expense

Inputs are shaded yellow

| Line | Acct. | Description | Workpaper: WP Schedule 20 A&G | | | | Notes |
|------|-------|--|-------------------------------|------------------------|---------------------|---------------|-----------------|
| | | | Col 1 | Col 2 | Col 3 | Col 4 | |
| | | | FERC Form 1 | Data | Total Amount | Other Formula | |
| | | | Amount | Source | Excluded | Revenue | A&G Expense |
| 1 | 920 | A&G Salaries | \$543,531,580 | FF1 323.181b | \$211,997,581 | \$175,078 | \$331,709,077 |
| 2 | 921 | Office Supplies and Expenses | \$281,278,591 | FF1 323.182b | \$2,321,767 | \$177,575 | \$279,134,400 |
| 3 | 922 | A&G Expenses Transferred | -\$277,757,127 | FF1 323.183b | -\$110,520,965 | -\$94,131 | -\$167,330,293 |
| 4 | 923 | Outside Services Employed | \$40,773,117 | FF1 323.184b | \$859,475 | \$25,807 | \$39,939,449 |
| 5 | 924 | Property Insurance | \$15,108,429 | FF1 323.185b | \$0 | \$0 | \$15,108,429 |
| 6 | 925 | Injuries and Damages | \$1,252,305,783 | FF1 323.186b | \$210,325,191 | \$357,873 | \$1,042,338,465 |
| 7 | 926 | Employee Pensions and Benefits | \$57,140,362 | FF1 323.187b | \$5,255,583 | \$30,377 | \$51,915,156 |
| 8 | 927 | Franchise Requirements | \$144,054,709 | FF1 323.188b | \$144,054,709 | \$32,387 | \$0 |
| 9 | 928 | Regulatory Commission Expenses | \$13,597,746 | FF1 323.189b | \$8,695,833 | \$456 | \$4,902,369 |
| 10 | 929 | Duplicate Charges | \$0 | FF1 323.190b | \$0 | \$0 | \$0 |
| 11 | 930.1 | General Advertising Expense | \$13,418,246 | FF1 323.191b | \$0 | \$8,754 | \$13,427,000 |
| 12 | 930.2 | Miscellaneous General Expense | \$28,868,554 | FF1 323.192b | \$10,946,774 | \$9,875 | \$17,931,655 |
| 13 | 931 | Rents | \$8,862,269 | FF1 323.193b | \$0 | \$5,845 | \$8,868,114 |
| 14 | 935 | Maintenance of General Plant | \$28,179,990 | FF1 323.196b | \$775,245 | \$14,266 | \$27,419,010 |
| 15 | | | \$2,149,362,249 | | Total A&G Expenses: | | \$1,665,362,833 |
| | | | <u>Amount</u> | <u>Source</u> | | | |
| 16 | | Remaining A&G after exclusions & NOIC Adjustment: | \$1,665,362,833 | Line 15 | | | |
| 17 | | Less Account 924: | \$15,108,429 | Line 5 | | | |
| 18 | | Amount to apply the Transmission W&S AF: | \$1,650,254,404 | Line 16 - Line 17 | | | |
| 19 | | Transmission Wages and Salaries Allocation Factor: | 5.8812% | 27-Allocators, Line 9 | | | |
| 20 | | Transmission W&S AF Portion of A&G: | \$97,054,206 | Line 18 * Line 19 | | | |
| 21 | | Transmission Plant Allocation Factor: | 17.8203% | 27-Allocators, Line 22 | | | |
| 22 | | Property Insurance portion of A&G: | \$2,692,373 | Line 5 Col 4 * Line 21 | | | |
| 23 | | Administrative and General Expenses: | \$99,746,579 | Line 20 + Line 22 | | | |

Note 1: Itemization of exclusions

Workpaper: WP Schedule 20 A&G

| Line | Acct. | Total Amount Excluded (Sum of Col 1 to Col 4) | Shareholder Exclusions or Other Adjustments | | | | Notes |
|------|-------|--|---|------------------------|----------------|-------|------------------------------------|
| | | | Col 1 | Col 2 | Col 3 | Col 4 | |
| | | | Shareholder Exclusions or Other Adjustments | Franchise Requirements | NOIC | PBOPs | |
| 24 | 920 | \$211,997,581 | -\$8,592,445 | | \$220,590,026 | | See Instructions 2b, 3, and Note 2 |
| 25 | 921 | \$2,321,767 | \$2,321,767 | | \$0 | | |
| 26 | 922 | -\$110,520,965 | -\$3,374,778 | | -\$107,146,187 | | |
| 27 | 923 | \$859,475 | \$859,475 | | \$0 | | |
| 28 | 924 | \$0 | \$0 | | \$0 | | |
| 29 | 925 | \$210,325,191 | \$210,325,191 | | \$0 | | See Instruction 6 |
| 30 | 926 | \$5,255,583 | \$5,255,583 | | \$0 | \$0 | See Note 3 |
| 31 | 927 | \$144,054,709 | \$0 | \$144,054,709 | \$0 | \$0 | See Note 4 |
| 32 | 928 | \$8,695,833 | \$8,695,833 | | \$0 | | |
| 33 | 929 | \$0 | \$0 | | \$0 | | |
| 34 | 930.1 | \$0 | \$0 | | \$0 | | |
| 35 | 930.2 | \$10,946,774 | \$10,946,774 | | \$0 | | |
| 36 | 931 | \$0 | \$0 | | \$0 | | |
| 37 | 935 | \$775,245 | \$775,245 | | \$0 | | |

Note 2: Non-Officer Incentive Compensation ("NOIC") Adjustment

Adjust NOIC by excluding accrued NOIC Amount and replacing with the actual non-capitalized A&G NOIC payout.

| | <u>Amount</u> | <u>Source</u> |
|--------------------------------------|---|----------------------------|
| a | Accrued NOIC Amount: \$214,292,373 | SCE Records |
| b | Actual A&G NOIC payout: -\$6,297,652 | Note 2, d |
| c | Adjustment: \$220,590,026 | |
| Actual non-capitalized NOIC Payouts: | | |
| | <u>Amount</u> | <u>Source</u> |
| d | A&G -\$6,297,652 | SCE Records and Workpapers |
| e | Other -\$2,466,881 | SCE Records and Workpapers |
| f | Trans. And Dist. Business Unit -\$9,697,187 | SCE Records and Workpapers |
| g | Total: -\$18,461,720 | 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: \$0 | Authorized PBOPs Expense Amount during Prior Year |
| c | Prior Year FF1 PBOPs expense: \$0 | SCE Records |
| d | PBOPs Expense Exclusion: \$0 | c - b |

Note 4:

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

Note 5:

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

Instructions:

- 1) Enter amounts of A&G expenses from FERC Form 1 in Lines 1 to 14.
- 2) Fill out "Itemization of Exclusions" table for all input cells. NOIC amount in Column 3, Line 24 is calculated in Note 2. The PBOPs exclusion in Column 4, Line 30 is calculated in Note 3.
 - a) Exclude amount of any Shareholder Adjustments, costs incurred on behalf of SCE shareholders, from relevant account in Column 1.
 - b) Include as an adjustment in Column 1 for Account 920 any amount excluded from Accounts 569.100, 569.200, and 569.300 in Schedule 19 (OandM) related to Order 668 costs transferred.
 - c) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
 - d) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
 - e) Exclude any amount of expense relating to secondary land use and audit expenses not directly benefitting utility customers.
 - f) Exclude from account 930.2:
 - 1) Nuclear Power Research Expenses.
 - 2) Write Off of Abandoned Project Expenses.
 - 3) Any advertising expenses within the Consultants/Professional Services category.
 - g) Exclude the following costs included in any account 920-935:
 - 1) Any amount of "Provision for Doubtful Accounts" costs.
 - 2) Any amount of "Accounting Suspense" costs.
 - 3) Any penalties or fines.
 - 4) Any amount of costs recovered 100% through California Public Utilities Commission ("CPUC") rates.
- 3) NOIC adjustment in Column 3, Line 24 is made by determining the difference between the total accrued NOIC amount included in the FERC Form 1 recorded cost amounts and the actual A&G NOIC payout (see note 2). NOIC adjustment in column 3, Line 26 is made by entering the amount of accrued NOIC that is capitalized.
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line a) may only be revised pursuant to Commission acceptance of an SCE FPA Section 205 filing to revise the authorized PBOPs expense, in accordance with the tariff protocols. Accordingly, any amount different than the authorized PBOPs expense during the Prior Year is excluded from account 926 (see note 3). Docket or Decision approving authorized PBOPs amount: **Docket No. ER24-1627**
- 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 DESCRIPTION | DOLLARS | Category | Total | ISO | Non-ISO | Total | A/P | Threshold [10] | Incremental | Total | Notes | | | | | | | | | | | | | | |
| 1a | 450 | 4191110 | Late Payment Charge- Comm. & Ind. | Traditional OOR | 6,392,306.35 | 0 | 6,392,306 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 1b | 450 | 4191115 | Residential Late Payment | Traditional OOR | 30,144,057.96 | 0 | 30,144,058 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 2 | 450 Total | | 36,536,364 | | 36,536,364 | 0 | 36,536,364 | 0 | | 0 | 0 | 0 | | | | | | | | | | | | | | | |
| 3 | FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2) | | 36,536,364 | | | | | | | | | | | | | | | | | | | | | | | | |
| 4a | 451 | 4192110 | Recover Unauthorized Use/Non-Energy | Traditional OOR | 62,840.16 | 0 | 62,840 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4b | 451 | 4192115 | Miscellaneous Service Revenue - Ownership Cost | Traditional OOR | 292,799.45 | 0 | 292,799 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4c | 451 | 4192110 | Miscellaneous Service Revenues | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4d | 451 | 4192115 | Returned Check Charges | Traditional OOR | 1,124,146.03 | 0 | 1,124,146 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4e | 451 | 4192125 | Service Reconnection Charges | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4f | 451 | 4192130 | Service Establishment Charge | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4g | 451 | 4192140 | Field Collection Charges | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4h | 451 | 4192510 | Quickcheck Revenue | GRSM | 0 | 0 | 0 | 0 | P | | 0 | 0 | 2 | | | | | | | | | | | | | | |
| 4i | 451 | 4192910 | PUC Reimbursement Fee-Elect | Other Ratemaking | 1,114,166.34 | 0 | 0 | 0 | | | 0 | 1,114,166 | 6 | | | | | | | | | | | | | | |
| 4j | 451 | 4192120 | Uneconomic Line Extension | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4k | 451 | 4192152 | Opt Out CARE-Res-Ini | Other Ratemaking | 445.00 | 0 | 0 | 0 | | | 0 | 445 | 1 | | | | | | | | | | | | | | |
| 4l | 451 | 4192155 | Opt Out CARE-Res-Mo | Other Ratemaking | 9,745.00 | 0 | 0 | 0 | | | 0 | 9,745 | 1 | | | | | | | | | | | | | | |
| 4m | 451 | 4192158 | Opt Out NonCARE-Res-Ini | Other Ratemaking | 1,905.00 | 0 | 0 | 0 | | | 0 | 1,905 | 1 | | | | | | | | | | | | | | |
| 4n | 451 | 4192160 | Opt Out NonCARE-Res-Mo | Other Ratemaking | 73,300.00 | 0 | 0 | 0 | | | 0 | 73,300 | 1 | | | | | | | | | | | | | | |
| 4o | 451 | 4192135 | Conn-Charge - Residential | Traditional OOR | 2,645,902.73 | 0 | 2,645,903 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4p | 451 | 4192145 | Conn-Charge - Non-Residential | Traditional OOR | 2,131,705.33 | 0 | 2,131,705 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4q | 451 | 4192150 | Conn-Charge - At Pole | Traditional OOR | 67,298.01 | 0 | 67,298 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4r | 451 | 4184515 | NEM 2.0 | Traditional OOR | 15,225,238.00 | 0 | 15,225,238 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4s | 451 | 4186927 | AR Service Guarantee | Traditional OOR | (1,235,010.00) | 0 | -1,235,010 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4t | 451 | 4184533 | Rule 21 Fast Track Application Fee | Traditional OOR | 330,700.00 | 0 | 330,700 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4u | 451 | 4184531 | WDAT Pre Application Fee | Traditional OOR | 32,700.00 | 0 | 32,700 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4v | 451 | 4184532 | Rule 21 Pre Application Fee | Traditional OOR | 194,750.00 | 0 | 194,750 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4w | 451 | 4184534 | WDAT Fast Track Application Fee | Traditional OOR | 51,000.00 | 0 | 51,000 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4x | 451 | 4184535 | Rule 21 Supplemental Review Fee | Traditional OOR | 439,300.00 | 0 | 439,300 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4y | 451 | 4184520 | Short Circuit Duty - Arc Flash | GRSM | 114,800.00 | 0 | 0 | 114,800 | A | 23,699 | 91,101 | 0 | 2 | | | | | | | | | | | | | | |
| 4z | 451 | 4184521 | Electrical Capacity Assessment | GRSM | 326,000.00 | 0 | 0 | 326,000 | A | 70,934 | 255,066 | 0 | 2 | | | | | | | | | | | | | | |
| 4aa | 451 | 4192161 | Wiretech- NON-AMI | Other Ratemaking | 0 | 0 | 0 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4ab | 451 | 4192165 | RES-BCT Set-up Fee | Other Ratemaking | 263.16 | 0 | 0 | 0 | | | 0 | 263 | 1 | | | | | | | | | | | | | | |
| 4cc | 451 | 4192166 | CSOD - NEMA SetUp-CS | Traditional OOR | 211,040.10 | 0 | 211,040 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 4dd | 451 | 4184517 | Engineering and Technical Services - Permissible Technological | Traditional OOR | 3,750.00 | 0 | 3,750 | 0 | | | 0 | 0 | 3 | | | | | | | | | | | | | | |
| 4ee | 451 | 4192164 | NEMABACMA - NEM AGG Set-up Auto | Other Ratemaking | 4,903.00 | 0 | 0 | 0 | | | 0 | 4,903 | 6 | | | | | | | | | | | | | | |
| 5 | 451 Total | | 23,223,687 | | 21,578,160 | 0 | 21,578,160 | 440,800 | | 94,633 | 346,167 | 1,204,728 | | | | | | | | | | | | | | | |
| 6 | FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5) | | 23,223,687 | | | | | | | | | | | | | | | | | | | | | | | | |
| 7a | 453 | 4183120 | APS Palo Verde Water Sales | GRSM | 551,650 | 0 | 0 | 551,650 | P | 83,274 | 468,376 | 0 | 2 | | | | | | | | | | | | | | |
| 7b | 453 | 4183110 | Sales of Water & Water Power - San Joaquin | Traditional OOR | 239,435 | 0 | 239,435 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 7c | 453 | 4183115 | Sales of Water & Water Power - Headwater | Traditional OOR | 977,451 | 0 | 977,451 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 8 | 453 Total | | 1,768,536 | | 1,216,886 | 0 | 1,216,886 | 551,650 | | 83,274 | 468,376 | 0 | | | | | | | | | | | | | | | |
| 9 | FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8) | | 1,768,536 | | | | | | | | | | | | | | | | | | | | | | | | |
| 10a | 454 | 4184110 | Joint Pole - Tariffed Conduit Rental | Traditional OOR | 809,231 | 0 | 809,231 | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10b | 454 | 4184112 | Joint Pole - Tariffed Pole Rental - Cable Cos. | Traditional OOR | 6,791,825 | 0 | 6,791,825 | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10c | 454 | 4184114 | Joint Pole - Tariffed Process & Eng Fees - Cable | Traditional OOR | 2,615,786 | 0 | 2,615,786 | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10d | 454 | 4184120 | Joint Pole - Aud - Unauth Penalty | Traditional OOR | (751,000) | 0 | (751,000) | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10e | 454 | 4184510 | Joint Pole - Non-Tariffed Pole Rental | GRSM | 201,100 | 0 | 0 | 201,100 | P | 38,689 | 162,411 | 0 | 2 | | | | | | | | | | | | | | |
| 10f | 454 | 4184512 | Joint Pole - Non-Tariff Process & Engineering Fees | GRSM | 868 | 0 | 0 | 868 | P | 0 | 868 | 0 | 2 | | | | | | | | | | | | | | |
| 10g | 454 | 4184514 | Joint Pole - Non-Tariff Requests for Information | GRSM | 0 | 0 | 0 | 0 | P | 0 | 0 | 0 | 2 | | | | | | | | | | | | | | |
| 10h | 454 | 4184516 | Oil And Gas Royalties | GRSM | 10,833 | 0 | 0 | 10,833 | P | 2,577 | 8,257 | 0 | 2 | | | | | | | | | | | | | | |
| 10i | 454 | 4184518 | Def Operating Land & Facilities Rent Rev | Traditional OOR | (360,920) | 0 | (360,920) | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10j | 454 | 4184810 | Facility Cost - EIX/Nonutility | Other Ratemaking | 50,946 | 3,393 | 3,393 | 0 | | | 0 | 47,553 | 6, 12 | | | | | | | | | | | | | | |
| 10k | 454 | 4184815 | Facility Cost- Utility | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 7 | | | | | | | | | | | | | | |
| 10l | 454 | 4184820 | Rent Billed to Non-Utility Affiliates | Other Ratemaking | 1,192,827 | 79,442 | 79,442 | 0 | | | 0 | 1,113,385 | 6, 12 | | | | | | | | | | | | | | |
| 10m | 454 | 4194825 | Rent Billed to Utility Affiliates | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 7 | | | | | | | | | | | | | | |
| 10n | 454 | 4194110 | Meter Leasing Revenue | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 10o | 454 | 4194115 | Company Financed Added Facilities | Traditional OOR | 33,869,758 | 0 | 33,869,758 | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10p | 454 | 4194120 | Company Financed Interconnect Facilities | Traditional OOR | 3,212,897 | 0 | 3,212,897 | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10q | 454 | 4194130 | SCE Financed Added Facility | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10r | 454 | 4194135 | Interconnect Facility Finance Charge | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 8 | | | | | | | | | | | | | | |
| 10s | 454 | 4204515 | Operating Land & Facilities Rent Revenue | GRSM | 24,516,342 | 0 | 0 | 24,516,342 | P | 4,169,515 | 20,346,827 | 0 | 2 | | | | | | | | | | | | | | |
| 10t | 454 | 4867020 | Nonoperating Misc Land & Facilities Rent | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10u | 454 | - | Miscellaneous Adjustments | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 1 | | | | | | | | | | | | | | |
| 10v | 454 | 4206515 | Op Misc Land/Fac Rev | GRSM | 2,240,503 | 0 | 0 | 2,240,503 | P | 896,644 | 1,341,859 | 0 | 2 | | | | | | | | | | | | | | |
| 10w | 454 | 4184122 | T-Unauth Pole Rent | Traditional OOR | 0 | 0 | 0 | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10x | 454 | 4184124 | T-P&E Fees | Traditional OOR | 7,284 | 0 | 7,284 | 0 | | | 0 | 0 | 4 | | | | | | | | | | | | | | |
| 10y | 454 | 4184821 | Rent Rev NU-NonBRRBA | Other Ratemaking | 85,086 | 5,667 | 5,667 | 0 | | | 0 | 79,419 | 6, 12 | | | | | | | | | | | | | | |
| 10z | 454 | 4184811 | Fac Cost NU-BRRBA | Other Ratemaking | 704,336 | 46,909 | 46,909 | 0 | | | 0 | 657,427 | 6, 12 | | | | | | | | | | | | | | |

| A | | B | | C | | D | E | F | | | G | | H | | I | J | K | | L | M | N |
|---------------------------------------|---|------------------|--|------------------|--------------------|-----|-------------------|-------------------|-------------------|----------------|-------------|-----------|--------------------|--|---|---|---|--|---|---|---|
| Line | FERC ACCT | ACCT DESCRIPTION | DOLLARS | Category | Total | ISO | Non-ISO | Total | A/P | Threshold [10] | Incremental | Total | Notes | | | | | | | | |
| 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 | Traditional OOR | 651,331 | 0 | 651,331 | 0 | | | 0 | 0 | 4 | | | | | | | | |
| 15o | 456.1 | 4198126 | High Desert Tie-Line Rental Rev | Traditional OOR | 207,840 | 0 | 207,840 | 0 | | | 0 | 0 | 4 | | | | | | | | |
| 15p | 456.1 | 4198130 | Inland Empire CRT Tie-Line EX | 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 | Traditional OOR | 96,304 | 0 | 96,304 | 0 | | | 0 | 0 | 4 | | | | | | | | |
| 15s | 456.1 | 4198134 | Radial Line Agreement-O&M-Mojave Solr | Traditional OOR | 151,427 | 0 | 151,427 | 0 | | | 0 | 0 | 4 | | | | | | | | |
| 15t | 456.1 | 4188716 | ISO Non-Refundable Interconnection Deposit | Other Ratemaking | 376,468 | 0 | 0 | 0 | | | 0 | 376,468 | 6 | | | | | | | | |
| 15u | 456.1 | 4198910 | RSR - Non-PTO's - RSBA | Other Ratemaking | 0 | 0 | 0 | 0 | | | 0 | 0 | 6 | | | | | | | | |
| 15v | 456.1 | 4171022 | Transmission Sales - ERRA | Other Ratemaking | 0 | 0 | 0 | 0 | | | 0 | 0 | 6 | | | | | | | | |
| 15w | 456.1 | 4171032 | Transmission Sales - PABA | Other Ratemaking | 9,513,360 | 0 | 0 | 0 | | | 0 | 9,513,360 | 6 | | | | | | | | |
| 15x | 456.1 | 4198915 | RSR - Etc - Non-PTO | Other Ratemaking | 0 | 0 | 0 | 0 | | | 0 | 0 | 6 | | | | | | | | |
| 16 | 456.1 Total | | | | 261,348,449 | | 58,570,491 | 45,562,761 | 13,007,730 | 0 | 0 | 0 | 202,777,958 | | | | | | | | |
| 17 | FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16) | | | | 261,348,449 | | | | | | | | | | | | | | | | |
| 19 | 457.1 Total | | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | |
| 20 | FF-1 Total for Account 457.1 - Regional Control Service Revenues, p300.23b (Must Equal Line 19) | | | | 0 | | | | | | | | | | | | | | | | |
| 22 | 457.2 Total | | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | |
| 23 | FF-1 Total for Account 457.2- Miscellaneous Revenues, p300.24b (Must Equal Line 22) | | | | 0 | | | | | | | | | | | | | | | | |
| Edison Carrier Solutions (ECS) | | | | | | | | | | | | | | | | | | | | | |
| 24a | 417 | 4863130 | ECS - Distribution Facilities | GRSM | 575,187 | 0 | 0 | 575,187 | P | 95,205 | 479,982 | 0 | 2 | | | | | | | | |
| 24b | 417 | 4862110 | ECS - Dark Fiber | GRSM | 7,994,509 | 0 | 0 | 7,994,509 | A | 1,385,359 | 6,609,149 | 0 | 2 | | | | | | | | |
| 24c | 417 | 4862115 | ECS - SCE Net Fiber | GRSM | 0 | 0 | 0 | 0 | A | 0 | 0 | 0 | 2 | | | | | | | | |
| 24d | 417 | 4862120 | ECS - Transmission Right of Way | GRSM | 100,334 | 0 | 0 | 100,334 | A | 18,993 | 83,342 | 0 | 2 | | | | | | | | |
| 24e | 417 | 4862135 | ECS - Wholesale FCC | GRSM | 10,580,732 | 0 | 0 | 10,580,732 | A | 1,836,469 | 8,744,263 | 0 | 2 | | | | | | | | |
| 24f | 417 | 4864115 | ECS - EU FCC Rev | GRSM | 577,445 | 0 | 0 | 577,445 | A | 101,263 | 476,182 | 0 | 2 | | | | | | | | |
| 24g | 417 | 4862125 | ECS - Cell Site Rent and Use (Active) | GRSM | 16,515,271 | 0 | 0 | 16,515,271 | A | 2,959,676 | 13,555,595 | 0 | 2 | | | | | | | | |
| 24h | 417 | 4862130 | ECS - Cell Site Reimbursable (Active) | GRSM | 9,702,373 | 0 | 0 | 9,702,373 | A | 1,587,687 | 8,114,686 | 0 | 2 | | | | | | | | |
| 24i | 417 | 4863120 | ECS - Communication Sites | GRSM | 335,182 | 0 | 0 | 335,182 | P | 50,101 | 285,080 | 0 | 2 | | | | | | | | |
| 24j | 417 | 4863110 | ECS - Cell Site Rent and Use (Passive) | GRSM | 4,418,868 | 0 | 0 | 4,418,868 | P | 748,897 | 3,669,971 | 0 | 2 | | | | | | | | |
| 24k | 417 | 4863115 | ECS - Cell Site Reimbursable (Passive) | GRSM | 1,867,527 | 0 | 0 | 1,867,527 | P | 251,651 | 1,615,877 | 0 | 2 | | | | | | | | |
| 24l | 417 | 4863125 | ECS - Micro Cell | GRSM | 2,001,676 | 0 | 0 | 2,001,676 | P | 357,684 | 1,643,992 | 0 | 2 | | | | | | | | |
| 24m | 417 | 4864120 | ECS - End User Universal Service Fund Fee | GRSM | 245,601 | 0 | 0 | 245,601 | A | 45,647 | 199,954 | 0 | 2 | | | | | | | | |
| 24n | 417 | 4864116 | ECS - Instate End User Revenue | GRSM | 1,364,841 | 0 | 0 | 1,364,841 | A | 294,485 | 1,070,355 | 0 | 2 | | | | | | | | |
| 24o | 417 | 4864121 | ECS - Instate End User Fees | GRSM | 97,021 | 0 | 0 | 97,021 | A | 49,274 | 47,747 | 0 | 2 | | | | | | | | |
| 24p | 417 | 4864117 | ECS - Interstate End User Tax Exempt | GRSM | 710,354 | 0 | 0 | 710,354 | A | 171,355 | 538,999 | 0 | 2 | | | | | | | | |
| 24q | 417 | 4864122 | ECS- EU USAC E-Rate | GRSM | 158,169 | 0 | 0 | 158,169 | A | 16,307 | 141,863 | 0 | 2 | | | | | | | | |
| 24r | 417 | 4864200 | ECS - DF EU Interstate | GRSM | 55,675 | 0 | 0 | 55,675 | A | 6,860 | 48,815 | 0 | 2 | | | | | | | | |
| 24s | 417 | 4864201 | ECS - DF EU Intrastate | GRSM | 0 | 0 | 0 | 0 | A | 0 | 0 | 0 | 2 | | | | | | | | |
| 24t | 417 | 4864202 | ECS - DF EU Interstate USAC E-Rate | GRSM | 65,534 | 0 | 0 | 65,534 | A | 3,606 | 61,929 | 0 | 2 | | | | | | | | |
| 24u | 417 | 4864203 | ECS - DF EU Interstate CTF | GRSM | 11,633 | 0 | 0 | 11,633 | A | 640 | 10,993 | 0 | 2 | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N |
|------|---|---|------------|----------|------------|-----|---------|------------|-----|----------------|-------------|-------|-------|---|
| Line | FERC ACCT | ACCT DESCRIPTION | DOLLARS | Category | Total | ISO | Non-ISO | Total | A/P | Threshold [10] | Incremental | Total | Notes | |
| 24v | 417 | 4862105 ECS-Fin Chrg | | GRSM | 0 | 0 | 0 | 0 | A | | 0 | 0 | 2 | |
| 24w | 417 | 4863135 ECS - Pass Pole Attachments | | GRSM | 0 | 0 | 0 | 0 | P | | 0 | 0 | 2 | |
| 24x | 417 | 4864123 ECS - LIT EU Interstate CTF | 21,291 | GRSM | 0 | 0 | 0 | 21,291 | A | 1,402 | 19,890 | 0 | 2 | |
| 24y | 417 | 4864124 ECS - LIT EU Interstate USAC E-Rate | 786,876 | GRSM | 0 | 0 | 0 | 786,876 | A | 222,497 | 564,379 | 0 | 2 | |
| 24z | 417 | 4864125 ECS - LIT EU Interstate CTF | 61,655 | GRSM | 0 | 0 | 0 | 61,655 | A | 13,109 | 48,545 | 0 | 2 | |
| 25 | 417 | ECS Total | 58,247,753 | | 0 | 0 | 0 | 58,247,753 | | 10,216,165 | 48,031,588 | 0 | | |
| 26 | 417 | Other | 12,723,598 | | | | | | | | | | | |
| 27 | FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26) | | | | 70,971,351 | | | | | | | | | |

| Subsidiaries | | | | | | | | | | | | | |
|--------------|---|--------------------------------|-------------|-----------------|-----------|--------|-----------|-----------|---|---|---|---|------|
| 28a | 418.1 | ESI (Gross Revenues - Active) | | GRSM | 0 | 0 | 0 | 0 | A | | 0 | 0 | 2.9 |
| 28b | 418.1 | ESI (Gross Revenues - Passive) | | GRSM | 0 | 0 | 0 | 0 | P | | 0 | 0 | 2.9 |
| 28c | 418.1 | Southern States Realty | | GRSM | 0 | 0 | 0 | 0 | P | | 0 | 0 | 2.15 |
| 28d | 418.1 | Mono Power Company | (7,177) | Traditional OOR | (7,177) | 0 | 0 | (7,177) | | | 0 | 0 | 13 |
| 28e | 418.1 | Edison Material Supply (EMS) | 1,088,412 | Traditional OOR | 1,088,412 | 72,488 | 0 | 1,015,924 | | | 0 | 0 | 7.17 |
| 29 | 418.1 | Subsidiaries Total | 1,081,235 | | 1,081,235 | 72,488 | 1,008,747 | 0 | | 0 | 0 | 0 | |
| 30 | 418.1 | Other (See Note 16) | (1,088,412) | | | | | | | | | | |
| 31 | FF-1 Total for Account 418.1 - Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30) | | | | (7,177) | | | | | | | | |

| O&M Services Revenue | | | | | | | | | | | | | |
|----------------------|---|---|------------|------------------|------------|---|---|---|--|---|---|---------|----|
| 31a | 412 | O&M Services Formula Revenue (Schedule 35, Line 69) | 791,830 | Other Ratemaking | 0 | 0 | 0 | 0 | | | 0 | 791,830 | 18 |
| 31b | 412 | O&M Services Revenue Total | 791,830 | | 0 | 0 | 0 | 0 | | 0 | 0 | 791,830 | |
| 31c | 412 | Other | 24,039,503 | | | | | | | | | | |
| 31d | FF-1 Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c) | | | | 24,831,333 | | | | | | | | |

| | | | | | | | | | | | | | |
|----|--------|--|--|---------------|-------------|------------|-------------|------------|------------|------------|---------------|--|--|
| 32 | Totals | | | 1,447,197,514 | 300,001,639 | 48,832,327 | 251,169,311 | 88,948,379 | 16,671,389 | 72,276,990 | 1,058,247,497 | | |
|----|--------|--|--|---------------|-------------|------------|-------------|------------|------------|------------|---------------|--|--|

| | | | | | | | | | | | | | |
|----|--|--|--|------------|--------------------------------------|--|--|--|--|--|--|--|--|
| 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 | | | 40,695,474 | = Sum Active categories in column L | | | | | | | | |
| 37 | Ratepayers' Share of Active Incremental Revenue | | | 4,069,547 | = Line 36D * 10% | | | | | | | | |
| 38 | Total Passive Incremental Revenue | | | 31,581,516 | = Sum Passive categories in column L | | | | | | | | |
| 39 | Ratepayers' Share of Passive Incremental Revenue | | | 9,474,455 | = Line 38D * 30% | | | | | | | | |
| 40 | Total Ratepayers' Share of Incremental Revenue | | | 13,544,002 | = Line 37D + Line 39D | | | | | | | | |
| 41 | ISO Ratepayers' Share of Incremental Revenue (%) | | | 32.54% | see Note 11 | | | | | | | | |
| 42 | ISO Ratepayers' Share of Incremental Revenue | | | 4,407,427 | = Line 40D * Line 41D | | | | | | | | |
| 43 | Tot. ISO Ratepayers' Share NTP&S Gross Rev. | | | 9,832,553 | = Line 34D + Line 42D | | | | | | | | |

| | | | | | | | | | | | | | |
|----|------------------------|--|--|---------------------|--|--|--|--|--|--|--|--|--|
| 44 | Total Revenue Credits: | | | Amount \$58,664,881 | Calculation Sum of Column D, Line 43 and Column G, Line 32 | | | | | | | | |
|----|------------------------|--|--|---------------------|--|--|--|--|--|--|--|--|--|

- Notes:
- CPUC Jurisdictional service related.
 - Subject to sharing per the Gross Revenue Sharing Mechanism (GRSM), adopted in CPUC D.99-09-070. On an annual basis, once SCE obtains \$16,671,389.55 (Threshold Revenue) in NTP&S Revenues, any additional revenues (Incremental Gross Revenues) that SCE receives are shared between shareholders and ratepayers. For GRSM categories deemed Active, the Incremental Gross Revenues are shared 90/10 between shareholders and ratepayers. For those categories deemed Passive, the Incremental Gross Revenues are shared 70/30 between shareholders and ratepayers.
 - Generation related.
 - Non-ISO facilities related.
 - ISO transmission system related.
 - Subject to balancing account treatment
 - Allocated based on CPUC GRC allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year.
 - ISO Allocator = 0.0666 Source: CPUC D. 21-08-036
 - ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
 - Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
 - The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
 - 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 = 0.0666 Source: CPUC D. 21-08-036
 - Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e. Revenues and costs shall be non-ISO.
 - SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e. Revenues and costs shall be non-ISO.
 - Southern States Realty is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for Southern States Realty are reported on Acct 418.1, pg 225.17e.
 - For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses.
 - Per GRC Decision D.87-12-066, for ratemaking purposes EMS financials are consolidated with SCE's. See FERC Form 1 page 123.3 under "Equity Investment Differences". Consequently, net income of EMS is not reported separately in FERC Form 1 and is not a part of FERC Account 418.1 totals. To ensure that ratepayers receive the net income from this subsidiary SCE includes EMS net income in the formula on line 28f. This amount is reversed as part of line 30 to remain consistent with the totals reported in FERC Form 1.
 - Includes all O&M Services Formula Revenue included in Account 412, as set forth on Schedule 35, Line 69, Column 4. All O&M Services Formula Revenue is credited to ISO through Line 84a of Schedule 1 and Line 45a of Schedule 4-TUTRR.

NETWORK UPGRADE CREDIT AND INTEREST EXPENSE

Workpaper: WP Schedule 22

Prior Year: 2023

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 | \$37,405,734 | See Note 1 |
| 2 | Acct 252 Other | \$229,137,811 | Line 3 - Line 1 |
| 3 | Total Acct 252 - Customer Advances for Construction | \$266,543,545 | FF1 113.56d |
| 2) End of Year Balances: (Note 2) | | | |
| 4 | Outstanding Network Upgrade Credits Recorded in FERC Acct 252 | \$40,828,270 | See Note 3 |
| 5 | Acct 252 Other | \$286,729,043 | Line 6 - Line 4 |
| 6 | Total Acct 252 - Customer Advances for Construction | \$327,557,313 | FF1 113.56c |
| 7 | Average Outstanding Network Upgrade Credits Beginning and End of Year | \$39,117,002 | (Line 1 + Line 4) / 2 |
| 8 | Interest On Network Upgrade Credits Recorded in FERC Acct 242 | \$4,204,158 | See Note 4 |
| 9 | Acct 242 Other | \$766,206,903 | Line 10 - Line 8 |
| 10 | Total Acct 242 - Miscellaneous Current and Accrued Liabilities | \$770,411,061 | 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

| | <u>Prior Year</u> | <u>Calculation or Source</u> |
|---|--------------------------|-------------------------------------|
| 14 Other Regulatory Assets/Liabilities (EOY): | \$0 | Sum of Column 2 below |
| 15 Other Regulatory Assets/Liabilities (BOY/EOY average): | \$0 | Avg. of Sum of Cols. 1 and 2 below |
| 16 Amortization and Regulatory Debits/Credits: | \$0 | Sum of Column 3 below |

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

Instructions:

1) Upon Commission approval of recovery of Other Regulatory Assets/Liabilities, Amortization and Regulatory Debits/Credits costs through this formula transmission rate:

- a) Fill in Description for issue in above table.
- b) Enter costs in columns 1-3 in above table for the applicable Prior Year.

2) Add additional lines as necessary for additional issues.

Calculation of the Contribution of CWIP to the Base TRR

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

| a) CWIP Balances: | | Col 1 | Col 2 | Col 3 | |
|-------------------|-------------------------------|---------------|-------------------|------------------|----------------------------|
| | | Prior Year | Prior Year | Forecast | |
| Line | Project | EOY Amount | Average Amount | Period Amount | Source |
| 1 | Tehachapi: | \$614,004 | \$575,486 | -\$425,080 | 10-CWIP, Lines 13, 14, 80 |
| 2 | Devers to Colorado River: | \$0 | \$0 | \$0 | 10-CWIP, Lines 13, 14, 106 |
| 3 | South of Kramer: | \$6,574,678 | \$6,420,388 | \$2,567,431 | 10-CWIP, Lines 13, 14, 132 |
| 4 | West of Devers: | \$6,858,896 | \$1,559,346 | -\$6,858,896 | 10-CWIP, Lines 13, 14, 158 |
| 5 | Red Bluff: | \$0 | \$0 | \$0 | 10-CWIP, Lines 13, 14, 184 |
| 6 | Whirlwind Sub Expansion: | \$0 | \$0 | \$0 | 10-CWIP, Lines 27, 28, 210 |
| 7 | Colorado River Sub Expansion: | \$0 | \$1 | \$0 | 10-CWIP, Lines 27, 28, 236 |
| 8 | Mesa: | \$0 | \$1,193 | \$2,860,327 | 10-CWIP, Lines 27, 28, 262 |
| 9 | Alberhill: | \$27,427,584 | \$26,960,756 | \$1,776,562 | 10-CWIP, Lines 27, 28, 288 |
| 10 | ELM Series Caps: | \$235,446,401 | \$225,661,353 | -\$225,389,773 | 10-CWIP, Lines 27, 28, 314 |
| 11 | Riverside: | \$33,737,374 | \$35,141,402 | \$41,384,924 | 10-CWIP, Lines 27, 28, 340 |
| 12 | | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | 10-CWIP, Lines 27, 28, 366 |
| 13 | Totals: | \$310,658,937 | \$296,319,924 | -\$184,084,506 | Sum of Lines 1 to 12 |

| b) Return: | | EOY Amount | Average Amount | Source |
|------------|-----------------------|---------------|-------------------|--------------------|
| 14 | CWIP Amount: | \$310,658,937 | \$296,319,924 | Line 13 |
| 15 | Cost of Capital Rate: | 7.1706% | 7.1706% | 1-BaseTRR, Line 54 |
| 16 | Cost of Capital: | \$22,276,195 | \$21,247,998 | Line 14 * Line 15 |

| c) Income Taxes | | EOY Amount | Average Amount | Source |
|-----------------|--|---------------|-------------------|--------------------|
| 17 | CWIP Amount: | \$310,658,937 | \$296,319,924 | Line 13 |
| 18 | Equity ROR w Preferred Stock ("ER"): | 5.1611% | 5.1611% | 1-BaseTRR, Line 55 |
| 19 | Composite Tax Rate: | 27.9836% | 27.9836% | 1-BaseTRR, Line 59 |
| 20 | Income Taxes: | \$6,230,096 | \$5,942,535 | 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: | \$614,004 | \$575,486 |
| 27 | ROE Adder %: | 1.25% | 1.25% |
| 28 | ROE Adder \$: | \$5,062 | \$4,745 |

2) Devers to Colorado River

| | EOY Amount | Average Amount | |
|----|------------------|-------------------|-------|
| 29 | DCR CWIP Amount: | \$0 | \$0 |
| 30 | ROE Adder %: | 1.00% | 1.00% |
| 31 | ROE Adder \$: | \$0 | \$0 |
| 32 | | | |

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

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

| | PYTRR Amount | True Up TRR Amount | Source |
|----|----------------------|--------------------------|------------------|
| 34 | Return: | \$22,276,195 | \$21,247,998 |
| 35 | Income Taxes: | \$6,230,096 | \$5,942,535 |
| 36 | ROE Adder Tehachapi: | \$5,062 | \$4,745 |
| 37 | ROE Adder DCR: | \$0 | \$0 |
| 38 | FF&U: | <u>\$485,276</u> | <u>\$254,672</u> |
| 39 | Total: | \$28,996,629 | \$27,449,950 |

f) Contribution from each Project to the Prior Year TRR and True Up TRR

1) Contribution to the Prior Year TRR

| | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | |
|----------------------------------|----------------|---------------|------------------|-----------------|----------------|------------------|
| | <u>Cost of</u> | <u>Income</u> | | | = Sum C1 to C4 | |
| <u>Project</u> | <u>Capital</u> | <u>Taxes</u> | <u>ROE Adder</u> | <u>FF&U</u> | <u>Total</u> | <u>Source</u> |
| 40 Tehachapi: | \$44,028 | \$12,314 | \$5,062 | \$1,045 | \$62,449 | Note 2 |
| 41 Devers to Colorado River: | \$0 | \$0 | \$0 | \$0 | \$0 | Note 2 |
| 42 South of Kramer: | \$471,446 | \$131,852 | \$0 | \$10,268 | \$613,566 | Note 2 |
| 43 West of Devers: | \$491,826 | \$137,551 | \$0 | \$10,712 | \$640,090 | Note 2 |
| 44 Red Bluff: | \$0 | \$0 | \$0 | \$0 | \$0 | Note 2 |
| 45 Whirlwind Sub Expansion: | \$0 | \$0 | \$0 | \$0 | \$0 | Note 2 |
| 46 Colorado River Sub Expansion: | \$0 | \$0 | \$0 | \$0 | \$0 | Note 2 |
| 47 Mesa: | \$0 | \$0 | \$0 | \$0 | \$0 | Note 2 |
| 48 Alberhill: | \$1,966,730 | \$550,045 | \$0 | \$42,837 | \$2,559,612 | Note 2 |
| 49 ELM Series Caps: | \$16,882,985 | \$4,721,749 | \$0 | \$367,722 | \$21,972,456 | Note 2 |
| 50 Riverside: | \$2,419,181 | \$676,585 | \$0 | \$52,691 | \$3,148,457 | Note 2 |
| 51 | --- | --- | --- | --- | --- | Note 2 |
| 52 Totals: | \$22,276,195 | \$6,230,096 | \$5,062 | \$485,276 | \$28,996,629 | Sum L 40 to L 51 |

2) Contribution to the True Up TRR

| | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | |
|----------------------------------|----------------|---------------|------------------|-----------------|----------------|-------------------|
| | <u>Cost of</u> | <u>Income</u> | | | = Sum C1 to C4 | |
| <u>Project</u> | <u>Capital</u> | <u>Taxes</u> | <u>ROE Adder</u> | <u>FF&U</u> | <u>Total</u> | <u>Source</u> |
| 53 Tehachapi: | \$41,266 | \$11,541 | \$4,745 | \$980 | \$58,531 | Note 3 |
| 54 Devers to Colorado River: | \$0 | \$0 | \$0 | \$0 | \$0 | Note 3 |
| 55 South of Kramer: | \$460,382 | \$128,757 | \$0 | \$10,027 | \$599,167 | Note 3 |
| 56 West of Devers: | \$111,815 | \$31,272 | \$0 | \$2,435 | \$145,522 | Note 3 |
| 57 Red Bluff: | \$0 | \$0 | \$0 | \$0 | \$0 | Note 3 |
| 58 Whirlwind Sub Expansion: | \$0 | \$0 | \$0 | \$0 | \$0 | Note 3 |
| 59 Colorado River Sub Expansion: | \$0 | \$0 | \$0 | \$0 | \$0 | Note 3 |
| 60 Mesa: | \$86 | \$24 | \$0 | \$2 | \$111 | Note 3 |
| 61 Alberhill: | \$1,933,255 | \$540,683 | \$0 | \$42,108 | \$2,516,046 | Note 3 |
| 62 ELM Series Caps: | \$16,181,335 | \$4,525,516 | \$0 | \$352,440 | \$21,059,290 | Note 3 |
| 63 Riverside: | \$2,519,859 | \$704,742 | \$0 | \$54,884 | \$3,279,485 | Note 3 |
| 64 | --- | --- | --- | --- | --- | Note 3 |
| 65 Totals: | \$21,247,998 | \$5,942,535 | \$4,745 | \$462,876 | \$27,658,153 | 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: | -\$184,084,506 | Line 13, Col 3 |
| 67 AFCRCWIP: | 9.176% | 2-IFPTRR, Line 16 |
| 68 CWIP component of IFPTRR without FF&U: | -\$16,891,729 | Line 66 * Line 67 |
| 69 FF&U: | -\$287,505 | Line 68 * (28-FFU, L5 FF Factor + U Factor) |
| 70 CWIP component of IFPTRR including FF&U: | -\$17,179,234 | Line 68 + Line 69 |

b) Individual Project Contribution

| <u>Project</u> | <u>Amount</u> | <u>Amount</u> | <u>Source</u> |
|----------------------------------|--------------------|----------------------|-----------------------|
| | <u>wo FF&U</u> | <u>with FF&U</u> | |
| 71 Tehachapi: | -\$39,006 | -\$39,669 | Note 4 |
| 72 Devers to Colorado River: | \$0 | \$0 | Note 4 |
| 73 South of Kramer: | \$235,589 | \$239,599 | Note 4 |
| 74 West of Devers: | -\$629,377 | -\$640,090 | Note 4 |
| 75 Red Bluff: | \$0 | \$0 | Note 4 |
| 76 Whirlwind Sub Expansion: | \$0 | \$0 | Note 4 |
| 77 Colorado River Sub Expansion: | \$0 | \$0 | Note 4 |
| 78 Mesa: | \$262,466 | \$266,933 | Note 4 |
| 79 Alberhill: | \$163,019 | \$165,793 | Note 4 |
| 80 ELM Series Caps: | -\$20,681,930 | -\$21,033,946 | Note 4 |
| 81 Riverside: | \$3,797,511 | \$3,862,146 | Note 4 |
| 82 | --- | --- | Note 4 |
| 83 Totals: | -\$16,891,729 | -\$17,179,234 | 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: | \$28,511,353 | Sum Line 34 to 37 |
| 85 | CWIP component of IFPTRR wo FF&U: | -\$16,891,729 | Line 68 |
| 86 | Total without FF&U: | \$11,619,625 | Line 84 + Line 85 |
| 87 | FF Factor: | 0.9365% | 28-FFU, Line 5 |
| 88 | U Factor: | 0.7656% | 28-FFU, Line 5 |
| 89 | Franchise Fees Amount: | \$108,813 | Line 86 * Line 87 |
| 90 | Uncollectibles Amount: | \$88,958 | Line 86 * Line 88 |
| 91 | Total Contribution of CWIP to Retail Base TRR: | \$11,817,396 | Line 86 + Line 89 + Line 90 |
| 92 | Total Contribution of CWIP to Wholesale Base TRR: | \$11,728,437 | Line 86 + Line 89 |

b) Individual CWIP Project Contribution to the Retail Base TRR

| | | <u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u> | <u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u> | <u>Col 3</u> <u>FF&U</u> | <u>Col 4</u> <u>Total</u> | <u>Source</u> |
|-----|-------------------------------|--|---|---------------------------------|------------------------------|---------------|
| 93 | Tehachapi: | \$61,404 | -\$39,006 | \$381 | \$22,779 | Note 5 |
| 94 | Devers to Colorado River: | \$0 | \$0 | \$0 | \$0 | Note 5 |
| 95 | South of Kramer: | \$603,297 | \$235,589 | \$14,278 | \$853,165 | Note 5 |
| 96 | West of Devers: | \$629,377 | -\$629,377 | \$0 | \$0 | Note 5 |
| 97 | Red Bluff: | \$0 | \$0 | \$0 | \$0 | Note 5 |
| 98 | Whirlwind Sub Expansion: | \$0 | \$0 | \$0 | \$0 | Note 5 |
| 99 | Colorado River Sub Expansion: | \$0 | \$0 | \$0 | \$0 | Note 5 |
| 100 | Mesa: | \$0 | \$262,466 | \$4,467 | \$266,933 | Note 5 |
| 101 | Alberhill: | \$2,516,775 | \$163,019 | \$45,611 | \$2,725,405 | Note 5 |
| 102 | ELM Series Caps: | \$21,604,734 | -\$20,681,930 | \$15,707 | \$938,510 | Note 5 |
| 103 | Riverside: | \$3,095,766 | \$3,797,511 | \$117,327 | \$7,010,604 | Note 5 |
| 104 | | --- | --- | --- | --- | Note 5 |
| 105 | Totals: | \$28,511,353 | -\$16,891,729 | \$197,771 | \$11,817,396 | |

c) Individual CWIP Project Contribution to the Wholesale Base TRR

| | | <u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u> | <u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u> | <u>Col 3</u> <u>FF</u> | <u>Col 4</u> <u>Total</u> | <u>Source</u> |
|-----|-------------------------------|--|---|---------------------------|------------------------------|---------------|
| 106 | Tehachapi: | \$61,404 | -\$39,006 | \$210 | \$22,608 | Note 6 |
| 107 | Devers to Colorado River: | \$0 | \$0 | \$0 | \$0 | Note 6 |
| 108 | South of Kramer: | \$603,297 | \$235,589 | \$7,856 | \$846,742 | Note 6 |
| 109 | West of Devers: | \$629,377 | -\$629,377 | \$0 | \$0 | Note 6 |
| 110 | Red Bluff: | \$0 | \$0 | \$0 | \$0 | Note 6 |
| 111 | Whirlwind Sub Expansion: | \$0 | \$0 | \$0 | \$0 | Note 6 |
| 112 | Colorado River Sub Expansion: | \$0 | \$0 | \$0 | \$0 | Note 6 |
| 113 | Mesa: | \$0 | \$262,466 | \$2,458 | \$264,924 | Note 6 |
| 114 | Alberhill: | \$2,516,775 | \$163,019 | \$25,095 | \$2,704,889 | Note 6 |
| 115 | ELM Series Caps: | \$21,604,734 | -\$20,681,930 | \$8,642 | \$931,445 | Note 6 |
| 116 | Riverside: | \$3,095,766 | \$3,797,511 | \$64,553 | \$6,957,830 | Note 6 |
| 117 | | --- | --- | --- | --- | Note 6 |
| 118 | Totals: | \$28,511,353 | -\$16,891,729 | \$108,813 | \$11,728,437 | |

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.

1) Calculation of Total Expense Difference

| <u>Line</u> | | <u>Source</u> | <u>Value</u> | <u>Notes/Instructions</u> |
|-------------|---|-----------------------|--------------|---------------------------|
| 1 | | | | |
| 2 | EPRI Dues | SCE Records | \$944,532 | Note 1 |
| 3 | EEI Dues | SCE Records | \$43,758 | Note 1 |
| 4 | Sum of EPRI and EEI Dues | Line 2 + Line 3 | \$988,290 | |
| 5 | Transmission Wages and Salaries Allocation Factor | 27-Allocators, Line 9 | 5.8812% | |
| 6 | EPRI and EEI Dues Exclusion | Line 4 * Line 5 | \$58,123 | |
| 7 | Additional Expense Difference | | \$1,891,940 | Note 2 |
| 8 | Total Expense Difference: | | \$1,950,063 | Line 6 + Line 7 |

2) Calculation of the Wholesale Difference to the Base TRR

| <u>Line</u> | | <u>Source</u> | <u>Value</u> | <u>Notes/Instructions</u> |
|-------------|--|-----------------------|---------------|---------------------------|
| 9 | Expense Difference | - Line 8 | -\$1,950,063 | |
| 10 | Uncollectibles Expense -- Prior Year TRR | - 1-Base TRR, L 80 | -\$9,540,317 | |
| 11 | Uncollectibles Expense -- IFPTRR | - 2-IFPTRR, L 80 | -\$566,398 | |
| 12 | Subtotal: | Sum Line 9 to Line 11 | -\$12,056,778 | |
| 13 | Franchise Fee Exclusion | | -\$18,262 | Note 3 |
| 14 | Wholesale Difference to the Base TRR: | Line 12 + Line 13 | -\$12,075,040 | |

Notes/Instructions:

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

Income Tax Rates

1) Federal Income Tax rate Inputs are shaded yellow

| <u>Line</u> | <u>Rate</u> <u>Year</u> | <u>Federal</u> <u>Income Tax</u> <u>Rate ("FITR")</u> | <u>Source</u> |
|-------------|----------------------------|---|----------------|
| 1 | 2025 | 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 | 2025 | 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) | \$153,783,317 |
| 15 | Capitalization Rate (Note 3) | 50.0% |
| 16 | Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 * Line 15) | \$76,891,658 |
| 17 | Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 - Line 16) | \$76,891,658 |

Notes:

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

Calculation of Allocation Factors

Inputs are shaded yellow

Workpaper: WP Schedule 27 ISO Allocators

1) Calculation of Transmission Wages and Salaries Allocation Factor

| Line | Notes | FERC Form 1 Reference or Instruction | Prior Year Value |
|------|---|---|---------------------|
| 1 | ISO Transmission Wages and Salaries | 19-OandM Line 91, Col. 7 | \$39,999,062 |
| 2 | Total Wages and Salaries | FF1 354.28b | \$917,817,764 |
| 3 | Less Total A&G Wages and Salaries | FF1 354.27b | \$225,532,443 |
| 4 | Total Wages and Salaries wo A&G | Line 2 - Line 3 | \$692,285,321 |
| 5 | Total NOIC (Non-Officer Incentive Compensation) | 20-AandG, Note 2 | -\$18,461,720 |
| 6 | Less A&G NOIC | 20-AandG, Note 2 | -\$6,297,652 |
| 7 | NOIC wo A&G NOIC | Line 5 - Line 6 | -\$12,164,068 |
| 8 | Total non-A&G W&S with NOIC | Line 4 + Line 7 | \$680,121,253 |
| 9 | Transmission Wages and Salary Allocation Factor | Line 1 / Line 8 | 5.8812% |

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 | \$11,054,605,947 |
| 14 | Distribution Plant - ISO | 7-PlantStudy, Line 30 | \$0 |
| 15 | Total Electric Miscellaneous Intangible Plant | 6-PlantInService, Line 21, C2 | \$2,491,746,975 |
| 16 | Electric Miscellaneous Intangible Plant - ISO | Line 16 * Line 9 | \$146,543,784 |
| 17 | Total General Plant | 6-PlantInService, Line 21, C1 | \$3,874,397,400 |
| 18 | General Plant - ISO | Line 18 * Line 9 | \$227,859,755 |
| 19 | Total Plant In Service | FF1 207.104g | \$64,134,642,585 |
| 20 | Transmission Plant Allocation Factor | (L14 + L15 + L17 + L19) / L20 | 17.8203% |

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 | 5,723 | 563 - Overhead Line Expenses - Allocated |
| 28 | Non-ISO Line Miles | 6,329 | 567 - Line Rents - Allocated |
| 29 | Total Line Miles | 12,052 = L27 + L28 | 571 - Maintenance of Overhead Lines - Allocated |
| 30 | Line Miles Percent ISO | 47.5% = L27 / L29 | |
| 31 | | | |
| 32 | b) Underground Line Miles | | |
| 33 | ISO Underground Line Miles | 6 | 564 - Underground Line Expense |
| 34 | Non-ISO Underground Line Miles | 321 | 572 - Maintenance of Underground Transmission Lines |
| 35 | Total Underground Line Miles | 328 = L33 + L34 | |
| 36 | Underground Line Miles Percent ISO | 2.0% = L33 / L35 | |
| 37 | | | |
| 38 | c) Circuit Breakers | | |
| 39 | ISO Circuit Breakers | 1,379 | All Other Non 0% or 100% Transmission O&M Accounts |
| 40 | Non-ISO Breakers | 2,038 | |
| 41 | Total Circuit Breakers | 3,417 = L39 + L40 | |
| 42 | Circuit Breakers Percent ISO | 40.4% = L39 / L41 | |
| 43 | | | |
| 44 | d) Distribution Circuit Breakers | | |
| 45 | ISO Distribution Circuit Breakers | 0 | 582 - Station Expenses |
| 46 | Non-ISO Distribution Circuit Breakers | 8,968 | 590 - Maintenance Supervision and Engineering |
| 47 | Total Distribution Circuit Breakers | 8,968 = 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 | 2023 | Present | 365 | 0.9365% | Schedule 28 - Workpaper Line 10 |
| 2 | | | | | |

2) Approved Uncollectibles Expense Factor(s)

| | <u>From</u> | <u>To</u> | <u>Days in Prior Year</u> | <u>U Factor</u> | <u>Reference</u> |
|---|-------------|-----------|-------------------------------|-----------------|------------------|
| 3 | 2023 | Present | 365 | 0.7656% | |
| 4 | | | | | |

3) FF and U Factors

| | <u>Prior Year</u> | <u>FF Factor</u> | <u>U Factor</u> | <u>Notes</u> |
|---|-----------------------|------------------|-----------------|---------------------------------------|
| 5 | 2023 | 0.93646% | 0.76559% | Calculated according to Instruction 3 |

Notes:

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

Instructions:

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

| | <u>Percent</u> | <u>Calculation</u> |
|-----------------------|----------------|--|
| Prior Year FF Factor: | 0.93646% | $((L1 \text{ FF Factor} * L1 \text{ Days}) + (L2 \text{ FF Factor} * L2 \text{ Days})) / (L1 + L2 \text{ Days})$ |
| Prior Year U Factor: | 0.76559% | $((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$ |

CALCULATION OF SCE WHOLESALE HIGH AND LOW VOLTAGE TRRS

| <u>Line</u> | <u>TRR Values</u> | <u>Notes</u> | <u>Source</u> |
|-------------|--|--------------|---------------------------------|
| 1 | \$1,332,271,956 = Wholesale Base TRR | | 1-BaseTRR, Line 89 |
| 2 | -\$212,867,662 = Total Wholesale TRBAA | Note 1 | 2025 TRBAA ER25-267 |
| 3 | -\$211,547,367 = HV Wholesale TRBAA | | 2025 TRBAA ER25-267 |
| 4 | -\$1,320,295 = LV Wholesale TRBAA | | 2025 TRBAA ER25-267 |
| 5 | -\$9,923,705 = Total Standby Transmission Revenues | Note 2 | SCE Retail Standby Rate Revenue |
| 6 | 95.5454% = HV Allocation Factor | | 31-HVLV, Line 37 |
| 7 | 4.4546% = LV Allocation Factor | | 31-HVLV, Line 37 |

Inputs are shaded yellow

Calculation of Total High Voltage and Low Voltage components of Wholesale TRR

| | <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Source</u> |
|----|--|---------------------|-------------------|----------------------------|
| 8 | Wholesale Base TRR: \$1,332,271,956 | \$1,272,924,428 | \$59,347,528 | See Note 3 |
| 9 | CWIP Component of Wholesale Base TRR: \$11,728,437 | \$11,728,437 | \$0 | See Note 4 |
| 10 | Non-CWIP Component of Wholesale Base TRR: \$1,320,543,519 | \$1,261,195,991 | \$59,347,528 | See Note 5 |
| 11 | Wholesale TRBAA: -\$212,867,662 | -\$211,547,367 | -\$1,320,295 | Lines 2 to 4 |
| 12 | Less Standby Transmission Revenues: <u>-\$9,923,705</u> | <u>-\$9,481,642</u> | <u>-\$442,062</u> | See Note 6 |
| 13 | Components of Wholesale Transmission Revenue Requirement: \$1,109,480,589 | \$1,051,895,419 | \$57,585,171 | 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 = | \$57,585,171 | | 29-WholesaleTRRs, Line 13, C3 |
| 2 | Gross Load = | 87,293,987 | MWh | 32-Gross Load, Line 4 |
| 3 | Low Voltage Access Charge = | \$0.00066 | 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 = | \$1,051,895,419 | | 29-WholesaleTRRs, Line 13, C2 |
| 5 | Gross Load = | 87,293,987 | MWh | 32-Gross Load, Line 4 |
| 6 | High Voltage Utility-Specific Rate = | \$0.0120500 | per kWh | Line 4 / (Line 5 * 1000) |

Calculation of High Voltage Existing Contracts Access Charge:

| | | | | <u>Source</u> |
|---|--------------------------------------|-----------------|--------|-------------------------------|
| 7 | HV Wholesale TRR = | \$1,051,895,419 | | 29-WholesaleTRRs, Line 13, C2 |
| 8 | Sum of Monthly Peak Demands: | 172,931 | MW | 32-Gross Load, Line 5 |
| 9 | HV Existing Contracts Access Charge: | \$6.08 | 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: | | | | |
|---|-----------------------|------------------|------------------|--|--------------|------------------|---------------|--|
| Classification of Facility: | Total ISO Gross Plant | Land | Structures | HV Land | LV Land | HV Structures | LV Structures | HV/LV Transformers |
| Line | | | | | | | | |
| 1 Lines: | | | | | | | | |
| 2 HV Transmission Lines | \$5,307,856,487 | \$226,882,562 | \$5,080,973,925 | \$226,882,562 | \$0 | \$5,080,973,925 | \$0 | \$0 |
| 3 LV Transmission Lines | \$277,922,577 | \$7,289,683 | \$270,632,894 | \$0 | \$7,289,683 | \$0 | \$270,632,894 | \$0 |
| 4 Total Transmission Lines (L2 + L3): | \$5,585,779,063 | \$234,172,245 | \$5,351,606,818 | \$226,882,562 | \$7,289,683 | \$5,080,973,925 | \$270,632,894 | \$0 |
| 5 | | | | | | | | |
| 6 Substations: | | | | | | | | |
| 7 HV Substations (>= 200 kV) | \$4,906,393,782 | \$31,868,398 | \$4,874,525,384 | \$31,868,398 | \$0 | \$4,874,525,384 | \$0 | \$0 |
| 8 Straddle Subs (Cross 200 kV boundary): | \$495,169,545 | \$189,992 | \$494,979,554 | \$121,369 | \$68,622 | \$300,973,140 | \$124,302,214 | \$69,704,200 |
| 9 LV Substations (Less Than 200kV) | \$67,263,557 | \$17,820,777 | \$49,442,780 | \$0 | \$17,820,777 | \$0 | \$49,442,780 | \$0 |
| 10 Total all Substations (L7 + L8 + L9) | \$5,468,826,884 | \$49,879,166 | \$5,418,947,718 | \$31,989,767 | \$17,889,399 | \$5,175,498,524 | \$173,744,994 | \$69,704,200 |
| 11 | | | | | | | | |
| 12 Total Lines and Substations | \$11,054,605,947 | \$284,051,410 | \$10,770,554,537 | \$258,872,329 | \$25,179,082 | \$10,256,472,449 | \$444,377,888 | \$69,704,200 |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 Gross Plant that can directly be determined to be HV or LV: | | | | | | | | |
| 16 | | | | | | | | |
| 17 | | | | | | | | |
| 18 Land | | High Voltage | Low Voltage | Total | | | | Notes: |
| 19 Structures | | \$258,872,329 | \$25,179,082 | \$284,051,410 | | | | From above Line 12 |
| 20 Total Determined HV/LV: | | \$10,256,472,449 | \$444,377,888 | \$10,700,850,337 | | | | From above Line 12 |
| 21 Gross Plant Percentages (Prior Year): | | 95.725% | 4.275% | \$10,984,901,747 | | | | Sum of lines 18 and 19 |
| 22 | | | | | | | | Percent of Total |
| 23 Straddling Transformers | \$66,724,647 | \$2,979,553 | \$69,704,200 | | | | | Straddling Transformers split by Gross Plant Percentages on Line 21 |
| 24 Abandoned Plant (BOY) | \$0 | \$0 | \$0 | | | | | Total: 12-Abandoned Plant Line 2, HV: 12-Abandoned Plant Line 5, LV = Total - HV |
| 25 Total HV and LV Gross Plant for Prior Year | \$10,582,069,425 | \$472,536,522 | \$11,054,605,947 | | | | | Line 20 + Line 23 + Line 24 |
| 26 | | | | | | | | |
| 27 | | | | | | | | |
| 28 B) Gross Plant Percentage for the Rate Year: | | | | | | | | |
| 29 | | | | | | | | |
| 30 | | | | | | | | |
| 31 | | High Voltage | Low Voltage | Total | | | | Notes: |
| 32 Total HV and LV Gross Plant for Prior Year | \$10,582,069,425 | \$472,536,522 | \$11,054,605,947 | | | | | Line 25 |
| 33 In Service Additions in Rate Year: | \$689,430,672 | \$44,391,816 | \$733,822,488 | | | | | 13-Month Average: 16-PlantAdditions, Line 25, Cols 7 (for Total) and 12 (for LV). HV = C7 - C12. |
| 34 CWIP in Rate Year | -\$184,084,506 | \$0 | -\$184,084,506 | | | | | 13 Month Average: 10-CWIP, Line 54, Col. 8 |
| 35 Total HV and LV Gross Plant for Rate Year | \$11,087,415,591 | \$516,928,338 | \$11,604,343,929 | | | | | Line 32 + Line 33 + Line 34 |
| 36 | | | | | | | | |
| 37 HV and LV Gross Plant Percentages: | 95.545% | 4.455% | | | | | | 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 | 87,258,465 | | Note 1 |
| 2 | 65,258 | | Note 2 |
| 3 | -29,736 | | Note 4 |
| 4 | 87,293,987 | Line 1 + Line 2 + Line 3 | Sum of above |
| 5 | 172,931 | | 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: 1,344,346,996 **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 |
|------|--------------------|---------------|-----------------------|--------|------------|---------|---------------------|---------------------|--|----------------------------|---------------------------------|--------|---------------------|---------------------|------------|
| 1a | Domestic | 45.04% | \$605,539,908 | 28,909 | | 3,042 | 0 | | | 25,867 | \$0.02341 | | | | |
| 1b | TOU-GS-1 | 7.04% | \$94,687,677 | 5,999 | | | 385 | | 1 | 5,613 | \$0.01687 | | | | |
| 1b2 | TOU-GS-1 continued | | | | | | | | | 0 | | \$3.47 | \$101,188,032 | \$3.47 | Notes 9,10 |
| 1c | TC-1 | 0.04% | \$586,048 | 53 | | | 0 | | | 53 | \$0.01097 | | | | |
| 1d | TOU-GS-2 | 15.53% | \$208,791,704 | 13,352 | | | 194 | 49,439 | 37 | 13,158 | | \$4.22 | | | |
| 1e | TOU-GS-3 | 8.36% | \$112,395,554 | 7,738 | | | 44 | 22,061 | 81 | 7,694 | | \$5.08 | | | |
| 1f | TOU-8-SEC | 7.37% | \$99,105,822 | 7,287 | | | 13 | 18,599 | | 7,274 | | \$5.33 | | | |
| 1g | TOU-8-PRI | 5.70% | \$76,647,581 | 5,950 | | | 6 | 13,919 | | 5,943 | | \$5.51 | | | |
| 1h | TOU-8-SUB | 6.62% | \$88,966,504 | 6,341 | | | 1 | 12,613 | | 6,340 | | \$7.05 | | | |
| 1i | TOU-8-Standby-SEC | 0.06% | \$863,278 | 71 | 65 | | 0 | 214 | 197 | 136 | | \$2.10 | | | |
| 1j | TOU-8-Standby-PRI | 0.16% | \$2,094,499 | 330 | 172 | | 0 | 886 | 1,098 | 502 | | \$1.06 | | | |
| 1k | TOU-8-Standby-SUB | 0.47% | \$6,373,643 | 1,735 | 630 | | 0 | 4,355 | 6,535 | 2,365 | | \$0.59 | | | |
| 1l | TOU-PA-2 | 1.75% | \$23,479,774 | 2,026 | | | 72 | 9,443 | 3 | 1,954 | | \$2.49 | | | |
| 1m | TOU-PA-3 | 1.53% | \$20,635,377 | 1,820 | | | 8 | 6,054 | 22 | 1,812 | | \$3.40 | | | |
| 1n | Street Lighting | 0.31% | \$4,179,629 | 422 | | | 2 | 0 | | 421 | \$0.00993 | | | | |
| 1o | --- | | | | | | | | | 0 | | | | | |
| 2 | Totals: | 100.00% | \$1,344,346,996 | 82,034 | 867 | 3,766 | 137,583 | 7,972 | | 79,135 | | | | | |

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 |
|------|-------------------|-------------------------|---------------------|--|-------------------|-----------------------------|---------------------------------------|-------------------------------------|
| 9a | TOU-8-Standby-SEC | \$863,278 | 197 | \$4.39 | TOU-8-Standby-SEC | \$99,105,822 | 18,813 | \$5.27 |
| 9b | TOU-8-Standby-PRI | \$2,094,499 | 1,098 | \$1.91 | TOU-8-Standby-PRI | \$76,647,581 | 14,805 | \$5.18 |
| 9c | TOU-8-Standby-SUB | \$6,373,643 | 6,535 | \$0.98 | TOU-8-Standby-SUB | \$88,966,504 | 16,968 | \$5.24 |
| 9d | --- | | | | --- | | | |

11 3) End-User Transmission Rates

| 12 | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 | Col 7 | Col 8 | Col 9 | Col 10 | Col 11 |
|-----|------------------------|-------------------------------|--|-------------------------------|--|---|--|---|--|--------------|---|
| 13 | = Col 2 + Col 3 | = Line1:Col2 - Line16:Col3 | = Line16:Col7 * Line1:Col7 * 10 ³ | | = Line16:Col2 / (Line1:Col8 * 10 ⁶) | = Line16:Col2 / Line1:Col6 / 10 ³ | from Line9:Col3 | = Line16:Col6 * 0.746 | = Line16:Col7 * 0.746 | | = Line16:Col2 / (Line1:Col8 * 10 ⁶) |
| 14 | Note 12 | | | Note 13 | | Note 14 | | | | | |
| 15 | CPUC Rate Group | Total Revenues | Revenue associated with Supplemental Demand or Energy | Standby Demand Revenue | Energy Charge - \$/kWh | Supplemental Demand Charge - \$/kW-month | Contracted standby kW demand Charge - \$/kW-month | Supplemental Demand Charge - \$/HP-month | Contracted standby kW demand Charge - \$/HP-month | Notes | Transportation Electrification (TE) Energy Charge - \$/kWh |
| 16a | Domestic | \$605,539,908 | \$605,539,908 | | \$0.02341 | | | | | | |
| 16b | TOU-GS-1 | \$94,687,677 | \$94,684,271 | \$3,406 | \$0.01687 | \$3.47 | \$3.47 | | | Note 15 | \$0.01687 |
| 16c | TC-1 | \$586,048 | \$586,048 | | \$0.01097 | | | | | | |
| 16d | TOU-GS-2 | \$208,791,704 | \$208,637,613 | \$154,091 | | \$4.22 | \$4.22 | | | Note 16 | \$0.01538 |
| 16e | TOU-GS-3 | \$112,395,554 | \$112,041,419 | \$354,134 | | \$5.08 | \$4.39 | | | | \$0.01538 |
| 16f | TOU-8-SEC | \$97,978,684 | \$97,978,684 | | | \$5.27 | | | | | \$0.01347 |
| 16g | TOU-8-PRI | \$72,063,035 | \$72,063,035 | | | \$5.18 | | | | | \$0.01212 |
| 16h | TOU-8-SUB | \$66,133,092 | \$66,133,092 | | | \$5.24 | | | | | \$0.01043 |
| 16i | TOU-8-Standby-SEC | \$1,990,415 | \$1,127,137 | \$863,278 | | \$5.27 | \$4.39 | | | | |
| 16j | TOU-8-Standby-PRI | \$6,679,046 | \$4,584,547 | \$2,094,499 | | \$5.18 | \$1.91 | | | | |
| 16k | TOU-8-Standby-SUB | \$29,207,055 | \$22,833,412 | \$6,373,643 | | \$5.24 | \$0.98 | | | | |
| 16l | TOU-PA-2 | \$23,479,774 | \$23,473,450 | \$6,324 | | \$2.49 | \$2.49 | \$1.85 | \$1.85 | Note 17 | |
| 16m | TOU-PA-3 | \$20,635,377 | \$20,561,048 | \$74,329 | | \$3.40 | \$3.40 | | | | |
| 16n | Street Lighting | \$4,179,629 | \$4,179,629 | | \$0.00993 | | | | | | |
| 16o | --- | | | | | | | | | | |
| 17 | Totals: | \$1,344,346,996 | \$1,334,423,291 | \$9,923,705 | | | | | | | |

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 * 10⁶
- 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) * 10³)
- 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 / 10³
- 14) For the non TOU-8-Standby rate group, it is the minimum of Line16i:Col7, or the total demand rate in Line1:Col10
- 15) Applicable to time-of-use schedules within the GS-1 rate group
- 16) Rates associated with Rate Groups GS-2 and TOU-GS-3 are calculated on a combined basis, so that the rate is the sum of the combined Revenue Associated with Supplemental Demand or Energy in Column 2 (line 16d and 16e) divided by the sum of the sum of the Billing Determinants in Column 8 (Line 1d and 1e).
- 17) Applicable to the optional schedules that contain horse power charge such as PA-1
- 18) GWh for TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups are placed in TOU-8-SEC, TOU-8-PRI, TOU-8-SUB Rate Groups respectively.

20
21

22 Rate Schedules in each CPUC Rate Group:

23
24

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

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

| 30 | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 | Col 7 | Col 8 | Col 9 | Col 10 | Col 11 | |
|-----|-------------------|----------|---------|------------------------------------|----------------|---------------------------|---|-----------------|-------------------------------|---------------------------------------|--------------------------------------|---------|
| 31 | | | | = Line35:(Col1+Col2 +Col3)/3 | | | from Line1:Col3 Note 18 | from Line1:Col4 | = Col 7 + Col 8 | = Line35:(Col4*Col5 /Col6*Col9) | = Line35:(Col10 / total of Col10) | |
| 32 | | 12-CP MW | | | | | | | | MW | | |
| 33 | | | | | | Recorded GWh (Average) | Standby Adjusted Sales Forecast - GWh | Backup GWh | Total Sales Forecast - GWh | Loss Adjusted Average 12-CP | 12-CP Allocation factors | |
| 34 | CPUC Rate Group | 2020 | 2021 | 2022 | 3-Year Average | Line losses | | | | | | |
| 35a | Domestic | 86,529 | 73,292 | 78,496 | 79,439 | 1.0685 | 31,528 | 28,909 | 0 | 28,909 | 77,831 | 45.04% |
| 35b | TOU-GS-1 | 10,575 | 11,381 | 11,016 | 10,991 | 1.0664 | 5,777 | 5,999 | 0 | 5,999 | 12,170 | 7.04% |
| 35c | TC-1 | 75 | 73 | 77 | 75 | 1.0642 | 57 | 53 | 0 | 53 | 75 | 0.04% |
| 35d | TOU-GS-2 | 24,814 | 25,954 | 25,474 | 25,414 | 1.0665 | 13,485 | 13,352 | 0 | 13,352 | 26,836 | 15.53% |
| 35e | TOU-GS-3 | 12,741 | 13,223 | 13,086 | 13,017 | 1.0651 | 7,426 | 7,738 | 0 | 7,738 | 14,446 | 8.36% |
| 35f | TOU-8-SEC | 11,784 | 12,184 | 12,138 | 12,035 | 1.0656 | 7,408 | 7,358 | 0 | 7,358 | 12,738 | 7.37% |
| 35g | TOU-8-PRI | 8,405 | 9,019 | 8,873 | 8,766 | 1.0416 | 5,820 | 6,280 | 0 | 6,280 | 9,852 | 5.70% |
| 35h | TOU-8-SUB | 10,583 | 10,755 | 10,373 | 10,570 | 1.0118 | 7,553 | 8,076 | 0 | 8,076 | 11,435 | 6.62% |
| 35i | TOU-8-Standby-SEC | 112 | 114 | 103 | 110 | 1.0656 | 68 | 0 | 65 | 65 | 111 | 0.06% |
| 35j | TOU-8-Standby-PRI | 257 | 251 | 297 | 268 | 1.0418 | 179 | 0 | 172 | 172 | 269 | 0.16% |
| 35k | TOU-8-Standby-SUB | 600 | 904 | 931 | 812 | 1.0118 | 632 | 0 | 630 | 630 | 819 | 0.47% |
| 35l | TOU-PA-2 | 2,729 | 2,947 | 2,715 | 2,797 | 1.0662 | 2,002 | 2,026 | 0 | 2,026 | 3,018 | 1.75% |
| 35m | TOU-PA-3 | 2,073 | 2,257 | 2,354 | 2,228 | 1.0631 | 1,625 | 1,820 | 0 | 1,820 | 2,652 | 1.53% |
| 35n | Street Lighting | 655 | 537 | 809 | 667 | 1.0629 | 557 | 422 | 0 | 422 | 537 | 0.31% |
| 35o | --- | | | | | | | | | | | |
| 36 | Totals: | 171,932 | 162,891 | 166,742 | 167,188 | | 84,117 | 82,034 | 867 | 82,901 | 172,792 | 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) | | | -\$50,038,773 |
| 7 | Unfunded Reserves (Average BOY/EOY): | (Line 17, Col 3) | | | -\$60,321,615 |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Description of Issue | | | | |
| 13 | Unfunded Reserves | | | | |
| 14 | Provision for Injuries and Damages | (Line 24) | -\$65,088,613 | -\$44,802,998 | -\$54,945,806 |
| 15 | Provision for Vac/Sick Leave | (Line 29) | -\$4,999,118 | -\$4,821,148 | -\$4,910,133 |
| 16 | Provision for Supplemental Executive Retirement Plan | (Line 36) | -\$516,726 | -\$414,627 | -\$465,677 |
| 17 | Totals: | (Line 14 + Line 15 + Line 16) | -\$70,604,458 | -\$50,038,773 | -\$60,321,615 |
| 18 | | | | | |
| 19 | Calculations | | | | |
| 20 | | | | | |
| 21 | Injuries and Damages | | BOY | EOY | Average BOY/EOY |
| 22 | Injuries and Damages - See Note 1 and Note 2 | Company Records - Input (Negative) | -\$1,106,729,684 | -\$761,804,640 | |
| 23 | Transmission Wages and Salary Allocation Factor | (27-Allocators, Line 9) | 5.8812% | 5.8812% | |
| 24 | ISO Transmission Rate Base Applicable | (Line 22 x Line 23) | -\$65,088,613 | -\$44,802,998 | -\$54,945,806 |
| 25 | | | | | |
| 26 | Vacation Leave | | | | |
| 27 | Vacation and Personal Time Accruals - Acct. 2350080 | Company Records - Input (Negative) | -\$85,002,147 | -\$81,976,060 | |
| 28 | Transmission Wages and Salary Allocation Factor | (27-Allocators, Line 9) | 5.8812% | 5.8812% | |
| 29 | ISO Transmission Rate Base Applicable | (Line 27 x Line 28) | -\$4,999,118 | -\$4,821,148 | -\$4,910,133 |
| 30 | | | | | |
| 31 | Supplemental Executive Retirement Plan | | | | |
| 32 | Supplemental Executive Retirement Plan | Company Records - Input (Negative) | -\$17,572,243 | -\$14,100,152 | |
| 33 | Times: | Applicable Rate Base Percentage | 50% | 50% | |
| 34 | Sub-Total Supplemental Executive Retirement Plan | (Line 32 x Line 33) | -\$8,786,122 | -\$7,050,076 | |
| 35 | Transmission Wages and Salary Allocation Factor | (27-Allocators, Line 9) | 5.8812% | 5.8812% | |
| 36 | ISO Transmission Rate Base Applicable | (Line 34 x Line 35) | -\$516,726 | -\$414,627 | -\$465,677 |

Notes:

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

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

Workpaper: WP Schedule 35 Other Formula Revenue

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

Cells shaded yellow are input cells

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

| Line | 1) Operations and Maintenance ("O&M") Revenue | Col 1 Formula #1 Prior Year Revenue | Col 2 Formula #2 Prior Year Revenue | Col 3 Formula #3 Prior Year Revenue | Col 4 Total All Prior Year Revenue |
|------|---|--|--|--|---|
| 5 | 560 - Operations Supervision and Engineering - Allocated | \$20,671 | | | \$20,671 |
| 6 | 560 - Sylmar/Palo Verde | | | | \$0 |
| 7 | 561 Load Dispatch - Allocated | \$41,418 | | | \$41,418 |
| 8 | 561.400 Scheduling, System Control and Dispatch Services | | | | \$0 |
| 9 | 561.500 Reliability Planning and Standards Development | \$41,430 | | | \$41,430 |
| 10 | 562 - Station Expenses - Allocated | | | | \$0 |
| 11 | 562 - MOGS Station Expense | | | | \$0 |
| 12 | 562 - Sylmar/Palo Verde | | | | \$0 |
| 13 | 563 - Overhead Line Expenses - Allocated | \$274,803 | | | \$274,803 |
| 14 | 564 - Underground Line Expenses - Allocated | | | | \$0 |
| 15 | 565 - Transmission of Electricity by Others | | | | \$0 |
| 16 | 565 - Wheeling Costs | | | | \$0 |
| 17 | 565 - WAPA Transmission for Remote Service | | | | \$0 |
| 18 | 566 - Miscellaneous Transmission Expenses - Allocated | \$337,070 | | | \$337,070 |
| 19 | 566 - ISO/RSBA/TSP Balancing Accounts | | | | \$0 |
| 20 | 566 - Sylmar/Palo Verde/Other General Functions | | | | \$0 |
| 21 | 567 - Line Rents - Allocated | \$1,452,702 | | | \$1,452,702 |
| 22 | 567 - Eldorado | | | | \$0 |
| 23 | 567 - Sylmar/Palo Verde | | | | \$0 |
| 24 | 568 - Maintenance Supervision and Engineering - Allocated | \$5,390 | | | \$5,390 |
| 25 | 568 - Sylmar/Palo Verde | | | | \$0 |
| 26 | 569 - Maintenance of Structures - Allocated | | | | \$0 |
| 27 | 569 - Sylmar/Palo Verde | | | | \$0 |
| 28 | 570 - Maintenance of Station Equipment - Allocated | | | | \$0 |
| 29 | 570 - Sylmar/Palo Verde | | | | \$0 |
| 30 | 571 - Maintenance of Overhead Lines - Allocated | \$678,239 | | | \$678,239 |
| 31 | 571 - Sylmar/Palo Verde | | | | \$0 |
| 32 | 572 - Maintenance of Underground Lines - Allocated | | | | \$0 |
| 33 | 572 - Sylmar/Palo Verde | | | | \$0 |
| 34 | 573 - Maintenance of Miscellaneous Trans. Plant - Allocated | \$4,655 | | | \$4,655 |
| 35 | Transmission NOIC | | | | \$0 |
| 36 | ... | | | | |
| 37 | Total O&M Services Formula "O&M" Revenue: | \$2,856,379 | \$0 | \$0 | \$2,856,379 |

| Line | 2) Administrative and General ("A&G") Revenue | Col 1 Formula #1 Prior Year Revenue | Col 2 Formula #2 Prior Year Revenue | Col 3 Formula #3 Prior Year Revenue | Col 4 Total All Prior Year Revenue |
|------|---|--|--|--|---|
| 38 | 920 - A&G Salaries | \$175,078 | | | \$175,078 |
| 39 | 921 - Office Supplies and Expenses | \$177,575 | | | \$177,575 |
| 40 | 922 - A&G Expenses Transferred | -\$94,131 | | | -\$94,131 |
| 41 | 923 - Outside Services Employed | \$25,807 | | | \$25,807 |
| 42 | 924 - Property Insurance | \$0 | | | \$0 |
| 43 | 925 - Injuries and Damages | \$357,873 | | | \$357,873 |
| 44 | 926 - Employee Pensions and Benefits | \$30,377 | | | \$30,377 |
| 45 | 927 - Franchise Requirements | \$32,387 | | | \$32,387 |
| 46 | 928 - Regulatory Commission Expenses | \$456 | | | \$456 |
| 47 | 929 - Duplicate Charges | \$0 | | | \$0 |
| 48 | 930.1 - General Advertising Expense | \$8,754 | | | \$8,754 |
| 49 | 930.2 - Miscellaneous General Expense | \$9,875 | | | \$9,875 |
| 50 | 931 - Rents | \$5,845 | | | \$5,845 |
| 51 | 935 - Maintenance of General Plant | \$14,266 | | | \$14,266 |
| 52 | ... | | | | |
| 53 | Total O&M Services Formula "A&G" Revenue: | \$744,164 | \$0 | \$0 | \$744,164 |

| <u>Line</u> | <u>3) Property Taxes (Local Taxes)</u> | <u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u> |
|-------------|--|--|--|--|---|
| 54 | Sub-Total Local Taxes | \$7,061,803 | | | \$7,061,803 |
| 55 | Total O&M Services Formula "Property Tax" Revenue: | \$7,061,803 | \$0 | \$0 | \$7,061,803 |

| <u>Line</u> | <u>4) Payroll Taxes</u> | <u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u> |
|-------------|---|--|--|--|---|
| 56 | Fed Ins Cont Amt -- Current | \$40,427 | | | \$40,427 |
| 57 | FICA/OASDI Emp Incntv. | \$980 | | | \$980 |
| 58 | FICA/HIT Emp Incntv. | -\$27 | | | -\$27 |
| 59 | CA SUI Current | \$1,454 | | | \$1,454 |
| 60 | Fed Unemp Tax Act- Current | \$190 | | | \$190 |
| 61 | CADI Vol Plan Assess | \$790 | | | \$790 |
| 62 | SF Pyrl Exp Tx - SCE | \$9 | | | \$9 |
| 63 | Total O&M Services Formula "Payroll Tax" Revenue: | \$43,824 | \$0 | \$0 | \$43,824 |

| <u>Line</u> | <u>5) Revenue Credits</u> | <u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u> |
|-------------|--|--|--|--|---|
| 64 | General and Intangible | \$745,493 | | | \$745,493 |
| 65 | Cash Working Capital | \$46,338 | | | \$46,338 |
| 66 | True Up Adjustment (not included in native accounts) | | | | \$0 |
| 67 | Cost Adjustment (not included in native accounts) | | | | \$0 |
| 68 | ... | | | | \$0 |
| 69 | Total O&M Services Formula "Revenue Credit" Revenue: | \$791,830 | \$0 | \$0 | \$791,830 |

| <u>Line</u> | | <u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u> | <u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u> | |
|-------------|---|--|--|--|--|
| 75 | Total O&M Services Formula Revenues (Each Formula): | \$11,498,000 | \$0 | \$0 | |
| 79 | | <u>Prior Year</u> <u>Revenue</u> | <u>Reference</u> | | |
| 80 | Total all O&M Services Formula Revenues (all Formulas): | \$11,498,000 | Sum of Amounts on Line 75 | | |

Instructions:

1) Do not populate this Schedule 35 with respect to WOD Formula Rate Revenues (pursuant to ER21-1280) for any Prior Year for which the Accounting Waiver granted by the Commission in that Docket was in effect.

Notes:

- 1) The amount of O&M Services Formula revenue shown above is included in SCE's Annual FERC Form 1 as a credit to each respective native account.
- 2) In each Annual Update of this Formula Rate, the amounts of revenue credited to SCE's FERC Form 1 expenses (as described in Note 1) will be reversed in determining of input amounts to this Formula Rate.
- 3) The total amount of revenue from the above five expense categories will be 100% credited against the Base TRR and the True Up TRR. See Schedule 1, Line 84a, and Schedule 4, Line 45a.