

A&G "Shareholder or Other Exclusions" workpapers

1) Shareholder Exclusions for A&G Accounts 920-935:

<u>Line</u>	<u>Account</u>	<u>Shareholder Exclusion</u>	<u>Notes:</u>
1a	920	\$1,400,759	See ShareholderExclusions tab for detail
1b	921	\$2,504,680	See ShareholderExclusions tab for detail
1c	923	\$1,710	See ShareholderExclusions tab for detail
1d	925	\$203,371,342	See ShareholderExclusions tab for detail
1e	926	\$842,351	See ShareholderExclusions tab for detail
1f	928	\$0	See ShareholderExclusions tab for detail
1g	930.2	<u>-\$1,644,432</u>	See ShareholderExclusions tab for detail
Total Shareholder:		\$206,476,410	

2) Other Exclusions for A&G Accounts 920-935:

The following additional items have been determined to be not appropriate for inclusion in transmission rates, and therefore have been excluded as "Other Exclusions" in Note 1 to Schedule 20, Column 1.

<u>Line</u>	<u>Account</u>	<u>Other Exclusions</u>	<u>Item</u>
2a	920	\$451,359	Generation, Hydro, Nuclear, Solar, and SSID 100% CPUC costs
2b	920	\$328,970	Affiliate Charges
2c	920	\$8,380,248	Customer Service Re-Platform Memo Account (CSRPMA)
2d	920	\$101,461	California Consumer Privacy Act Memo Account (CCPAMA)
2e	920	\$98,858	Climate Adaptation Vulnerability Assessment Memo Account (CAVAMA)
2f	920	\$5,447	Catalina Repower Memo Account
2g	920	\$12,642	Customer Service & Informational charges
2h	921	-\$182,913	SSID 100% CPUC costs
2i	923	\$7,165	Avoided Cost Calculator Memo Account (ACCMA)
2j	923	\$828,913	Integrated Resource Planning Costs Memo Account (IRPCMA)
2k	923	\$0	SSID 100% CPUC costs
2l	923	\$21,687	High Distributed Energy Resources Consulting Funds Balancing Acct.(HiDERCFBA)
2m	925	\$249,750	Nuclear General Functions and SONGS Settlement Costs
2n	925	\$34,842,549	2023 Wildfire Reserve subject to cash treatment
2o	925	-\$32,652,549	Post 2018 Wildfire Events expenses subject to cash treatment
2p	925	\$4,514,099	Risk Management Balancing Account (RMBA)
2q	926	\$3,389,564	Generation, Nuclear and Hydro 100% CPUC costs
2r	928	\$4,994,934	Energy Resource Recovery Account (ERRA)
2s	928	\$3,481,701	Public Purpose Programs Adjustment Mechanism (PPPAM)
2t	928	\$35,775	Litigation Cost Tracking Account (LCTA)
2u	928	\$13,721	Avoided Cost Calculator Memo Account (ACCMA)
2v	928	\$169,703	Integrated Resource Planning Costs Memo Account (IRPCMA)
2w	930.2	-\$1,213,776	Accounting Suspense
2x	930.2	-\$3,387,706	Provision for Doubtful Accounts - Non-Shareholder Related
2y	930.2	\$5,313,735	Electric Program Investment Charge balancing acct. (EPICBA)
2z	930.2	\$11,732,439	Nuclear - PV
2aa	930.2	\$146,514	Distributed Resources Plan Memo Account (DRPMA)
2ab	935	\$356	Demand Response
2ac	935	<u>\$774,890</u>	SSID 100% CPUC costs
Total Other:		\$42,459,534	

3) Order 668 Amount Transferred from O&M Accounts 569.

This amount of costs is transferred from O&M accounts 569.100, 569.200, and 569.300:

Transfer to A&G account 920: \$47,985,610

4) Total "Shareholder and Other" Input Exclusions for Column 1, Lines 24-37 of Schedule 20

(In Formula Input Format)

<u>Col 1</u>			
Shareholder or Other			
<u>Line #</u>	<u>Acct.</u>	<u>Exclusions</u>	<u>Calculation</u>
24	920	-\$37,205,866	Line 1a + (2a to 2g) - 3
25	921	\$2,321,767	Line 1b + 2h
26	922		
27	923	\$859,475	Line 1c + (2i to 2l)
28	924		
29	925	\$210,325,191	Line 1d + (2m to 2p)
30	926	\$4,231,915	Line 1e + 2q
31	927		
32	928	\$8,695,833	Line 1f + (2r to 2v)
33	929		
34	930.1		
35	930.2	\$10,946,774	Line 1g + (2w to 2aa)
36	931		
37	935	\$775,245	Line 2ab to 2ac
Total All "Shareholder or Other":		\$200,950,333	

A&G Incentive Compensation Adjustments Calculations

A) A&G Non-Officer Incentive Compensation (NOIC) Adjustments

(NOIC includes Short-Term Incentive Plan, Augmented Bonus, and Non-Officer Executive Incentive Compensation, as well as any plans which replace these).

1) Calculation of capitalized portion of NOIC costs in Account 920:

<u>Line</u>	<u>Item</u>	<u>Amount</u>	<u>Source or Calculation</u>	
1	Accrued NOIC	\$214,292,373	Included in Account 920	
2	Capitalization rate	50.0%	CPUC GRC Decision for Test Year	2021
3	Capitalized NOIC	\$107,146,187	L1 * L2	

2) Calculation of NOIC Payouts:

<u>Line</u>	<u>Item</u>	<u>Amount</u>	<u>Source or Calculation</u>
1	Actual NOIC Payout	\$211,232,055	Section 2, L7
2	Authorized NOIC Payout	\$88,684,467	Incentv Comp, Line 1, Col. D
3	NOIC Payout To Be Recovered	\$88,684,467	Lesser of Line 1 or Line 2

	<u>Business Unit</u>	<u>Actual Payout</u>	<u>% of Total Payout</u>	<u>NOIC Payout To Be Recovered</u>	<u>Allocated Capitalized NOIC</u>	<u>Non-Capitalized NOIC</u>
		A	B = Col A / L7	C = Section 2, L3 * B	D = Section 1, L3 * B	E = C - D
4	A&G	\$72,055,367	34%	\$30,251,998	\$36,549,651	-\$6,297,652
5	Other	\$28,225,125	13%	\$11,850,143	\$14,317,024	-\$2,466,881
6	<u>Trans. And Dist. Business Unit</u>	<u>\$110,951,563</u>	<u>53%</u>	<u>\$46,582,325</u>	<u>\$56,279,512</u>	<u>-\$9,697,187</u>
7	Totals	\$211,232,055	100%	\$88,684,467	\$107,146,187	-\$18,461,720

Instruction for Lines 4-6, Column A: "Actual Payout" amount is to be the actual amount paid out in the Prior Year.

Actual non-capitalized NOIC Payouts

(In Formula Input Format for input to Schedule 20, Note 2)

	<u>Department</u>	<u>Amount</u>	<u>Source</u>
d	A&G	-\$6,297,652	Line 4, column E above
e	Other	-\$2,466,881	Line 5, column E above
f	Trans. And Dist. Business Unit	<u>-\$9,697,187</u>	Line 6, column E above
	Total:	-\$18,461,720	

B) A&G Officer Executive Incentive Compensation (OEIC) Adjustments

3) Calculation of capitalized portion of OEIC costs in Account 920:

<u>Line</u>	<u>Item</u>	<u>Amount</u>	<u>Source or Calculation</u>
1	Accrued OEIC	\$4,702,220	Included in Account 920.
2	Capitalization rate	50.0%	CPUC GRC Decision for test year: 2021
3	Capitalized OEIC	\$2,351,110	L1 * L2

4) Calculation of OEIC Payouts:

<u>Line</u>	<u>Item</u>	<u>Amount</u>	<u>Source or Calculation</u>
1	Actual OEIC Payout	\$4,268,638	Section 4, L4
2	Authorized OEIC Payout	\$16,866,279	Incentive Caps, Line 2, Col. D
3	OEIC Payout To Be Recovered	\$4,268,638	Lesser of Line 1 or Line 2

<u>Business Unit</u>	<u>Actual Payout</u>	<u>% of Total Payout</u>	<u>OEIC Payout To Be Recovered</u>	<u>Allocated Capitalized OEIC</u>	<u>Non-Capitalized OEIC</u>
	A	B	C = Section 4, L3 * B	D = Section 3, L3 * B	E = C - D
4	A&G	100%	\$4,268,638	\$2,351,110	\$1,917,528

Instruction for Line 4: "Actual Payout" amount is to be the actual amount paid out in the Prior Year.

5) Calculation of capitalized portion of SERP costs in Account 926:

<u>Line</u>	<u>Item</u>	<u>Amount</u>	<u>Source or Calculation</u>
1	Accrued SERP	\$8,727,558	Included in Account 926.
1a	Accrued SERP subject to capitalization	\$2,047,336	Included in Account 926.
2	Capitalization rate	50.0%	CPUC GRC Decision for test year: 2021
3	Capitalized SERP	\$1,023,668	L1a * L2
4	Actual SERP Payout	\$8,727,558	Section 5, L1
5	Authorized SERP	\$11,749,243	Incentive Caps, Line 3, Col. D
6	SERP Payout To Be Recovered	\$8,727,558	Lesser of Line 1 or Line 2

<u>Business Unit</u>	<u>Actual Payout</u>	<u>% of Total Payout</u>	<u>SERP Payout To Be Recovered</u>	<u>Allocated Capitalized SERP</u>	<u>Non-Capitalized SERP</u>
	A	B	C = Section 5, L6 * B	D = Section 5, L3 * B	E = D - C
7	A&G	100%	\$8,727,558	\$1,023,668	\$7,703,890

C) A&G Long Term Incentive Compensation (LTI) Adjustments

6)

<u>Line</u>	<u>Item</u>	<u>Amount</u>	<u>Source or Calculation</u>
1	Accrued LTI Payout	\$25,828,729	Included in Account 920.
2	Authorized LTI Payout	\$0	Exclude 100%.
3	LTI Payout To Be Recovered	\$0	Lesser of Line 1 or Line 2

Note: LTI is not capitalized.

D) A&G Summary of Incentive Compensation Adjustment Calculations

7) Adjustments to Account 920:

<u>Line</u>	<u>Item</u>	<u>Amount</u>	<u>Source</u>
1	Deduct Accrued OEIC	\$4,702,220	Section 3, L1 Section 4, L4, Col E
2	Add Non-Capitalized OEIC	-\$1,917,528	Section 6, L1
3	Deduct Accrued LTI	\$25,828,729	
4	Total	\$28,613,421	

8) Adjustments to Account 922:

<u>Line</u>	<u>Item</u>	<u>Amount</u>	<u>Source</u>
1	Deduct Capitalized NOIC	\$107,146,187	Section 1, L3
2	Deduct Capitalized OEIC	\$2,351,110	Section 3, L3
3	Deduct Capitalized SERP	\$1,023,668	Section 5, L3
4	Total	\$110,520,965	

9) Adjustments to Account 926:

<u>Line</u>	<u>Item</u>	<u>Amount</u>	<u>Source</u>
1	Add Non-Capitalized SERP	-\$7,703,890	Section 5, L4, Col C - Section 5, L4, Col D
2	Exclude Accrued SERP	\$8,727,558	Section 5, L1
3	Total	\$1,023,668	

E) Total All A&G Incentive Compensation Adjustments

10) Total Incentive Compensation Input Adjustments for Columns 1 and 3, Lines 24-37 of Schedule 20

(In Formula Input Format)

<u>Line</u>	<u>Acct.</u>	<u>Col 1 Shareholder Exclusions or Other Adjustments</u>	<u>Source</u>	<u>Col 3 NOIC</u>	<u>Source</u>
24	920	\$28,613,421	Sec. 7, L4	\$0	Not an input in formula
25	921				
26	922	-\$3,374,778	Sec. 8, L2 and L3 (enter neg)	-\$107,146,187	Sec. 1, L3 (enter negative)
27	923				
28	924				
29	925				
30	926	\$1,023,668	Sec. 9, L3		
31	927		Not an input in formula		Not an input in formula
32	928				
33	929				
34	930.1				
35	930.2				
36	931				
37	935				

Incentive Compensation Caps

Column	A	B	C	$D = A * (1+B)^C$	E	
Incentive Type	Caps per GRC for 2018	Escalation Factor	Years of Escalation	Escalated Cap for Prior Year	Actual \$ Paid in Prior Year	
<u>Line</u>						
1	NOIC	\$76,500,000	3%	5	\$88,684,467	\$211,232,055
2	OEIC	\$14,549,000	3%	5	\$16,866,279	\$4,268,638
3	SERP	\$10,135,000	3%	5	\$11,749,243	\$8,727,558

Shareholder Exclusions in December 1, 2024 Annual Update

Schedule 20, Lines 24-37, Column 1 for the following accounts:

<u>Account</u>	<u>Amount</u>	<u>Title</u>	<u>Description</u>
920	\$128,446	LAM Shareholder Licensing Activities-Eastern	Includes labor and other expenses associated with real estate licensing and leasing activities performed by Real Properties personnel for shareholder funded activities.
920	\$704,194	LAM Shareholder Licensing Activities-Metro	Includes labor and other expenses associated with real estate licensing and leasing activities performed by Real Properties personnel for shareholder funded activities.
920	\$210,451	LAM Shareholder Licensing Activities-Northern	Includes labor and other expenses associated with real estate licensing and leasing activities performed by Real Properties personnel for shareholder funded activities.
920	\$287,561	LAM Shareholder Licensing Activities-Southern	Includes labor and other expenses associated with real estate licensing and leasing activities performed by Real Properties personnel for shareholder funded activities.
920	\$14,005	Shareholder Licensing and Land Services	Includes costs incurred by Real Properties for shareholder funded activities.
920	\$57,248	AB560 Shareholder	Includes labor and other expenses for shareholder funded activities related to AB560.
920	-\$1,146	External Engagement Planning Shareholder	Includes expenses for shareholder funded activities related to clean energy.
Total 920:	\$1,400,759		

<u>Account</u>	<u>Amount</u>	<u>Title</u>	<u>Description</u>
921	\$0	Audit Services	Includes labor and other expenses by Audit Services for shareholder funded activities.
921	\$97,853	LAM Shareholder Licensing Activities-Eastern	Includes labor and other expenses associated with real estate licensing and leasing activities performed by Real Properties personnel for shareholder funded activities.
921	\$63,944	LAM Shareholder Licensing Activities-Northern	Includes labor and other expenses associated with real estate licensing and leasing activities performed by Real Properties personnel for shareholder funded activities.
921	\$193,585	LAM Shareholder Licensing Activities-Metro	Includes labor and other expenses associated with real estate licensing and leasing activities performed by Real Properties personnel for shareholder funded activities.
921	\$156,879	LAM Shareholder Licensing Activities-Southern	Includes labor and other expenses associated with real estate licensing and leasing activities performed by Real Properties personnel for shareholder funded activities.
921	\$14,788	Shareholder Licensing and Land Services	Includes costs incurred by Real Properties for shareholder funded activities.
921	-\$27,452	AB560 Shareholder	Includes labor and other expenses for shareholder funded activities related to AB560.
921	\$2,000,000	Shareholder PSPS costs	Removes costs associated with Public Safety Power Shutoff (PSPS) program
921	\$5,082	Shareholder HR Promotional Items	Removes shareholder HR promotional items
Total 921:	\$2,504,680		

<u>Account</u>	<u>Amount</u>	<u>Title</u>	<u>Description</u>
923	\$0	EIX Costs	Removes certain EIX costs not recoverable from ratepayers
923	\$1,710	SONGS Outside Services Costs	Removes costs associated with outside services related to San Onofre Generating Station
923	\$0	Outside Services	Removes shareholder outside services costs
Total 923:	\$1,710		

<u>Account</u>	<u>Amount</u>	<u>Title</u>	<u>Description</u>
925	\$203,371,342	Injuries & Damages - Shareholder	Removes shareholder cost related to injuries and damages
Total 925:	\$203,371,342		

<u>Account</u>	<u>Amount</u>	<u>Title</u>	<u>Description</u>
926	\$0	Fitness Center Expenses	Includes labor and non-labor costs supporting the Company Fitness Center, as well as removes a credit associated with dues paid by members.
926	\$184	Audit Services	Includes labor and other expenses by Audit Services for shareholder funded activities.
926	\$361,847	Service Awards	Includes company expenses related to anniversary awards, service pins, and other costs incurred in connection with employee welfare activities not otherwise included in a specific final cost center.
926	\$120,665	Diamond Club	Company cost to support quarterly meetings for retiree and employees with 25+ years of service.
926	\$18,998	Humanitarian Award Program	Company cost to provide recognition of employees who provided a life saving action.
926	\$340,656	Executive Benefits Adjustment	Removes executive benefit credits not related to Executive Retirement Plan
926	\$1	Miscellaneous	Includes adjusting entries and miscellaneous corrections.
Total 926:	\$842,351		
<u>Account</u>	<u>Amount</u>	<u>Title</u>	<u>Description</u>
928	\$0	SONGS Outside Services Costs	Removes costs associated with outside services related to San Onofre Generating Station
Total 928:	\$0		
<u>Account</u>	<u>Amount</u>	<u>Title</u>	<u>Description</u>
930.2	-\$3,512,393	Miscellaneous General Expenses - Shareholder	Removes miscellaneous general function shareholder related expenses
930.2	\$1,867,961	Miscellaneous General Expenses - Shareholder	Removes miscellaneous Public Affairs and Reg Affairs Corporate Shareholder Dues and Memberships
Total 930.2:	-\$1,644,432		
Total All	\$206,476,410		

If there are multiple items in an account, add sub lines for each excluded item

FERC Form 1 Pg. 335 Line #	Description	FERC Form 1 Amount	Included	Excluded	Formula References
1	Industry Association Dues	\$3,027,711	\$1,159,750	\$1,867,961	Sch. 20, Line 35
2	Nuclear Power Research Expenses	\$0	\$0	\$0	
3	Other Experimental and General Research Expenses	\$8,388,784	\$2,928,535	\$5,460,249	Sch. 20, Line 35
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	\$591,036	\$591,036	\$0	
5	Other Expn >=\$5,000 show purpose, receipt, amount. Group if < \$5,000				
6	Credit Line Fees / Bank Charges	\$6,649,553	\$6,649,553	\$0	
7	Directors' Fees and Expenses	\$3,740,701	\$3,740,701	\$0	
8	Periodic SEC Reports	\$496,550	\$496,550	\$0	
9	Planning and Development of Communication Systems	\$3,306,107	\$3,306,107	\$0	
10	Provision for Doubtful Accounts - Non-Energy Billings	-\$3,387,706	\$0	-\$3,387,706	Sch. 20, Line 35
11	Vendor Discounts	\$0	\$0	\$0	
12	Accounting Suspense	-\$1,213,776	\$0	-\$1,213,776	Sch. 20, Line 35
13	Miscellaneous	-\$3,473,896	\$38,497	-\$3,512,393	Sch. 20, Line 35
14	Administrative and General Expense Charged or Paid to Others	\$10,743,490	-\$988,949	\$11,732,439	Sch. 20, Line 35
46	Total	\$28,868,554	\$17,921,780	\$10,946,774	

Wildfire Events Subject to Cash Treatment Pursuant to ER19-1553 Settlement

Summary of Aggregate Reserve Entries in FERC Account 925

Year	Amount
2019	\$16,485,000
2020	\$25,225,000
2021	\$6,775,000
2022	\$171,018,157
2023	\$34,842,549
2024	
2025	
2026	
2027	
2028	

Summary of Aggregate Cash Payments and Insurance Reimbursements

Year	Cash Payments Made and Collected In Rates	Insurance Reimbursements	Net
2019	\$0.00	\$0.00	\$0.00
2020	\$0.00	\$0.00	\$0.00
2021	\$0.00	\$0.00	\$0.00
2022	\$13,584,500	\$3,916,343	\$9,668,157
2023	\$190,092,811	\$157,440,262	\$32,652,549
2024			
2025			
2026			
2027			
2028			