

**Explanation of One Time Adjustment to Prior Period  
True Up TRR Pursuant to Appendix IX, Attachment 1, Paragraph 3(d)(8)**

		<b>TO9/TO10/TO11/TO12/TO13/TO 2020/TO2021/TO2022/TO2023/T O2024</b>	<b>TO2025</b>
		<b>TUTRR Change</b>	<b>One-Time Adj*</b>
<b>Changes to 2013</b>			
1. In the TO2024 Annual Update discovery process, SCE discovered that it had included DESI expenses in General Plant instead of distribution plant. The amount of expenses were overstated by \$94,567, which should have been excluded in 2013. As such, SCE is including a TO9 General Plant adjustment of \$94,567 to remove these additional expenses. SCE has incorporated this correction that changes the TO9 General Plant and the impact of this change is a decrease in the 2013 True Up TRR of \$361.	A	-\$251	-\$361
<b>Total One-Time Adjustment for 2013 Reflected in the June TO2025 Draft Annual Update Posting</b>	<b>A</b>	<b>-\$251</b>	<b>-\$361</b>
<b>Changes to 2014</b>			
2. In the TO2024 Annual Update discovery process, SCE discovered that it had included DESI expenses in General Plant instead of distribution plant as well as the corresponding depreciation expenses. The amount of expenses were overstated by \$3,837,257 for General Plant and overstated by \$48,979 for the Depreciation Expense and the Ending Balance of Accumulated Depreciation, which should have been excluded in 2014. As such, SCE is including a TO10 General Plant and Depreciation adjustments to remove these additional expenses. SCE has incorporated this correction that changes the TO10 General Plant and Depreciation expenses and the impact of this change is a decrease in the 2014 True Up TRR of \$21,741.	B	-\$15,615	-\$21,741
<b>Total One-Time Adjustment for 2014 Reflected in the June TO2025 Draft Annual Update Posting</b>	<b>B</b>	<b>-\$15,615</b>	<b>-\$21,741</b>
<b>Changes to 2015</b>			
3. In the TO2024 Annual Update discovery process, SCE discovered that it had included DESI expenses in General Plant instead of distribution plant as well as the corresponding depreciation expenses. The amount of expenses were overstated by \$7,046,049 for General Plant, overstated by \$308,282 for the Depreciation Expense and overstated by \$357,261 Ending Balance of Accumulated Depreciation, which should have been excluded in 2015. As such, SCE is including TO11 General Plant and Depreciation adjustments to remove these additional expenses. SCE has incorporated this correction that changes the TO11 General Plant and Depreciation expenses and the impact of this change is a decrease in the 2015 True Up TRR of \$75,253.	C	-\$55,825	-\$75,253
<b>Total One-Time Adjustment for 2015 Reflected in the June TO2025 Draft Annual Update Posting</b>	<b>C</b>	<b>-\$55,825</b>	<b>-\$75,253</b>

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		<b>TUTRR Change</b>	<b>One-Time Adj*</b>
<b>Changes to 2016</b>			
4. In the TO2024 Annual Update discovery process, SCE discovered that it had included DESI expenses in General Plant instead of distribution plant as well as the corresponding depreciation expenses. The amount of expenses were overstated by \$7,050,520 for General Plant, overstated by \$433,496 for the Depreciation Expense and overstated by \$790,757 Ending Balance of Accumulated Depreciation, which should have been excluded in 2016. As such, SCE is including a TO12 General Plant and Depreciation adjustments to remove these additional expenses. SCE has incorporated this correction that changes the TO12 General Plant and Depreciation expenses and the impact of this change is a decrease in the 2016 True Up TRR of \$89,437.	D	-\$68,575	-\$89,437
<b>Total One-Time Adjustment for 2016 Reflected in the June TO2025 Draft Annual Update Posting</b>	<b>D</b>	<b>-\$68,575</b>	<b>-\$89,437</b>
<b>Changes to 2017</b>			
5. In the TO2024 Annual Update discovery process, SCE discovered that it had included DESI expenses in General Plant instead of distribution plant as well as the corresponding depreciation expenses. The amount of expenses were overstated by \$7,050,724 for General Plant, overstated by \$470,270 for the Depreciation Expense and overstated by \$1,261,027 Ending Balance of Accumulated Depreciation, which should have been excluded in 2014. As such, SCE is including a TO13 General Plant and Depreciation adjustments to remove these additional expenses. SCE has incorporated this correction that changes the TO13 General Plant and Depreciation expenses and the impact of this change is a decrease in the 2017 True Up TRR of \$84,098.	E	-\$66,825	-\$84,098
<b>Total One-Time Adjustment for 2017 Reflected in the June TO2025 Draft Annual Update Posting</b>	<b>E</b>	<b>-\$66,825</b>	<b>-\$84,098</b>
<b>Changes to 2018</b>			
6. In the TO2024 Annual Update discovery process, SCE discovered that it had included DESI expenses in General Plant instead of distribution plant as well as the corresponding depreciation expenses. The amount of expenses were overstated by \$7,188,553 for General Plant, overstated by \$470,273 for the Depreciation Expense and overstated by \$1,731,300 Ending Balance of Accumulated Depreciation, which should have been excluded in 2018. As such, SCE is including a TO2020 General Plant and Depreciation adjustments to remove these additional expenses. SCE has incorporated this correction that changes the TO2020 General Plant and Depreciation expenses and the impact of this change is a decrease in the 2018 True Up TRR of \$75,991.	F	-\$62,967	-\$75,991
<b>Total One-Time Adjustment for 2018 Reflected in the June TO2025 Draft Annual Update Posting</b>	<b>F</b>	<b>-\$62,967</b>	<b>-\$75,991</b>

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		TO9/TO10/TO11/TO12/TO13/TO 2020/TO2021/TO2022/TO2023/T O2024	TO2025
		TUTRR Change	One-Time Adj*
<b>Changes to 2019**</b>			
7. In the TO2024 Annual Update discovery process, SCE discovered that it had included DESI expenses in General Plant instead of distribution plant as well as the corresponding depreciation expenses. The amount of expenses were overstated by \$7,226,074 for General Plant, overstated by \$471,322 for the Depreciation Expense and overstated by \$2,202,622 Ending Balance of Accumulated Depreciation, which should have been excluded in 2019. As such, SCE is including a TO2018/TO2021 General Plant and Depreciation adjustments to remove these additional expenses. SCE has incorporated this correction that changes the TO2018/TO2021 General Plant and Depreciation expenses and the impact of this change is a decrease in the 2019 weighted True Up TRR of \$78,591.	G	-\$68,460	-\$78,591
<b>Total One-Time Adjustment for 2019 Reflected in the June TO2025 Draft Annual Update Posting</b>	<b>G</b>	<b>-\$68,460</b>	<b>-\$78,591</b>
<b>Changes to 2020</b>			
8. In the TO2024 Annual Update discovery process, SCE discovered that it had included DESI expenses in General Plant instead of distribution plant as well as the corresponding depreciation expenses. The amount of expenses were overstated by \$7,226,074 for General Plant, overstated by \$478,060 for the Depreciation Expense and overstated by \$2,608,682 Ending Balance of Accumulated Depreciation, which should have been excluded in 2020. As such, SCE is including TO2022 General Plant and Depreciation adjustments to remove these additional expenses. SCE has incorporated this correction that changes the TO2022 General Plant and Depreciation expenses and the impact of this change is a decrease in the 2020 True Up TRR of \$76,320.	H	-\$69,863	-\$76,320
9. In preparing the TO2025 Draft Annual Update, SCE discovered that it had inadvertently input the wrong amount for the Edison Material Supply (EMS). The amount of Revenue Credits was overstated by \$1,490,070 in 2020. As such, SCE is including the TO2022 Revenue Credit adjustments to include these additional amounts. SCE has incorporated this correction that changes the TO2022 Revenue Credits and the impact of this change is a increase in the 2020 True Up TRR of \$92,617.	I	\$92,617	\$101,177
10. In the TO2022 Annual Update the FERC Uncollectible expense was \$13,789,000 for calendar year 2020. To hold this value constant, SCE has incorporated an additional increase in the 2020 True Up TRR of \$851.	J	-\$254	-\$277
<b>Total One-Time Adjustment for 2020 Reflected in the June TO2025 Draft Annual Update Posting</b>	<b>K = H + I + J</b>	<b>\$22,500</b>	<b>\$24,580</b>

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		TO9/TO10/TO11/TO12/TO13/TO 2020/TO2021/TO2022/TO2023/T O2024	TO2025
		TUTRR Change	One-Time Adj*
<b>Changes to 2021</b>			
11. In the TO2024 Annual Update discovery process, SCE discovered that it had included DESI expenses in General Plant instead of distribution plant as well as the corresponding depreciation expenses. The amount of expenses were overstated by \$7,226,074 for General Plant, overstated by \$478,676 for the Depreciation Expense and overstated by \$3,159,358 Ending Balance of Accumulated Depreciation, which should have been excluded in 2021. As such, SCE is including TO2023 General Plant and Depreciation adjustments to remove these additional expenses. SCE has incorporated this correction that changes the TO2022 General Plant and Depreciation expenses and the impact of this change is a decrease in the 2021 True Up TRR of \$62,219.	L	-\$58,968	-\$62,219
12. In preparing the TO2025 Draft Annual Update, SCE discovered that it had inadvertently input the wrong amount for the Edison Material Supply (EMS). The amount of Revenue Credits was understated by \$673,716 in 2021. As such, SCE is including the TO2023 Revenue Credit adjustments to include these additional credits. SCE has incorporated this correction that changes the TO2022 Revenue Credits and the impact of this change is a decrease in the 2021 True Up TRR of -\$42,733.	M	-\$45,733	-\$48,254
13. In the TO2023 Annual Update the FERC Uncollectible expense was \$11,953,557 for calendar year 2021. To hold this value constant, SCE has incorporated an additional increase in the 2021 True Up TRR of \$571.	N	\$1,014	\$1,070
<b>Total One-Time Adjustment for 2021 Reflected in the June TO2024 Draft Annual Update Posting</b>	<b>O = L + M + N</b>	<b>-\$103,686</b>	<b>-\$109,402</b>
<b>Changes to 2022</b>			
14. In the TO2024 Annual Update discovery process, SCE discovered that it had included DESI expenses in General Plant instead of distribution plant as well as the corresponding depreciation expenses. The amount of expenses were overstated by \$7,226,074 for General Plant, overstated by \$478,676 for the Depreciation Expense and overstated by \$3,638,034 Ending Balance of Accumulated Depreciation, which should have been excluded in 2022. As such, SCE is including TO2024 General Plant and Depreciation adjustments to remove these additional expenses. SCE has incorporated this correction that changes the TO2024 General Plant and Depreciation expenses and the impact of these changes is a decrease in the 2022 True Up TRR of \$55,164.	P	-\$54,047	-\$55,164
15. In the TO2024 Annual Update discovery process, SCE discovered that it had inadvertently included non-operating utility expenses in A&G. The amount of expenses were overstated by \$55,310, which should have been excluded in 2022. As such, SCE is including a TO2024 A&G adjustments to remove these additional expenses. SCE has incorporated this correction that changes the TO2024 A&G expenses and the impact of this change is a decrease in the 2022 True Up TRR of \$3,477.	Q	-\$3,407	-\$3,477

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		<b>TUTRR Change</b>	<b>One-Time Adj*</b>
16. In preparing the TO2025 Draft Annual Update, SCE discovered that it had inadvertently input the wrong amount for the Edison Material Supply (EMS). The amount of Revenue Credits was understated by \$673,716 in 2022. As such, SCE is including the TO2023 Revenue Credit adjustments to include these additional credits. SCE has incorporated this correction that changes the TO2022 Revenue Credits and the impact of this change is a decrease in the 2022 True Up TRR of -\$42,733.	R	-\$65,623	-\$66,980
17. In the TO2024 Annual Update the FERC Uncollectible expense was \$10,629,651 for calendar year 2022. To hold this value constant, SCE has incorporated an additional increase in the 2022 True Up TRR of \$509.	S	\$1,032	\$1,054
<b>Total One-Time Adjustment for 2022 Reflected in the June TO2025 Draft Annual Update Posting</b>	<b>T = P + Q + R + S</b>	<b>-\$122,045</b>	<b>-\$124,568</b>
<b>Total One-Time Adjustment for 2013 through 2022 Reflected in the June TO2025 Draft Annual Update Posting</b>	<b>U = A + B + C + D + E + F + G + K + O + T</b>	<b>-\$541,751</b>	<b>-\$634,862</b>

\* The TO2025 One-Time Adjustment is equal to the TO9/TO10/TO11/TO12/TO13/TO2020/TO2021/TO2022/TO2023/ TO2024 TUTRR Change, plus interest through December 31, 2022.

\*\* In accordance with the Formula Rate Protocols, the True Up TRR for calendar year 2019 was determined using a weighted average of the True Up TRRs calculated pursuant to the formula rates in effect in 2019, which was SCE's TO2018 Formula Rate from January 1, 2019 through November 11, 2019, and the TO2019A Formula Rate from November 12, 2019 through December 31, 2019.

Schedule 1 - One Time and Previous Period True Up Adjustment									
One Time Adjustment for Period 2013 Year 198									
Month	Year	Months Due to Up	Months Due to Down	Months Due to Up	Months Due to Down	Months Due to Up	Months Due to Down	Months Due to Up	Months Due to Down
January	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
February	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
March	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
April	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
May	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
June	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
July	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
August	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
September	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
October	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
November	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
December	2013	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
January	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
February	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
March	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
April	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
May	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
June	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
July	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
August	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
September	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
October	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
November	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
December	2014	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
January	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
February	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
March	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
April	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
May	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
June	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
July	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
August	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
September	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
October	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
November	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
December	2015	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
January	2016	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
February	2016	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
March	2016	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
April	2016	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%
May	2016	0.27%	0.27%	0.2					

DESI General Plant and Depreciation Adjustment Summary		
Year	TRR Impact	TRR Impact with Interest
2013	-\$251	-\$361
2014	-\$15,615	-\$21,741
2015	-\$55,825	-\$75,253
2016	-\$68,575	-\$89,437
2017	-\$66,825	-\$84,098
2018	-\$62,967	-\$75,991
2019	-\$68,460	-\$78,591
2020	-\$69,863	-\$76,320
2021	-\$58,968	-\$62,219
2022	-\$54,047	-\$55,164
<b>Total DESI Adjustment</b>	<b>-\$521,398</b>	<b>-\$619,175</b>
<b>Total A&amp;G NOU Adjustment</b>	<b>-\$3,407</b>	<b>-\$3,477</b>
<b>Total OOR Adjustment</b>	<b>-\$18,739</b>	<b>-\$14,056</b>
<b>Total Uncollectible Expense Adjustment</b>	<b>\$1,793</b>	<b>\$1,847</b>
<b>Total Retroactive Adjustments</b>	<b>-\$541,751</b>	<b>-\$634,862</b>

One Time Adjustment for Revised 2013 True Up TRR		
Description	Amount	Source
Revised TO9 True Up TRR in TO2025 Posting	\$780,668,620	TO2025 Draft Annual Posting - WP Schedule 3 - One Time Adj- Prior Period, Page 10, Line 45
TO9 True Up TRR in TO2020 Annual Update	\$780,668,872	TO2020 Annual Update - WP Schedule 3 - One Time Adj Prior Period, Page 14, Line 45
<b>Variance*</b>	<b>-\$251</b>	

\* Variance Includes Adjustment for:  
(1) 2013 DESI General Plant adjustment



Calculation of True Up TRR

A) Rate Base for True Up TRR					
Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$4,903,133,419
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$179,787,545
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
Working Capital Amounts					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$12,191,150
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$2,643,432
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	\$7,140,725
8	Working Capital			Line 5 + Line 6 + Line 7	\$21,975,308
Accumulated Depreciation Reserve Amounts					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,071,602,325
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	-\$581,110
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	-\$68,668,722
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,140,852,156
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$820,190,113
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$1,340,118,516
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$26,630,219
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$6,576,678
16	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
17	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L15a+L16	\$4,460,707,777
B) Return on Capital					
Line					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.4546%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$332,527,358
C) Income Taxes					
20	Income Taxes = [((RB * ER) + D) * (CTR/(1 – CTR))] + CO/(1 – CTR)				\$160,823,307
Where:					
21	RB = Rate Base			Line 17	\$4,460,707,777
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.1528%
23	CTR = Composite Tax Rate			1-Base TRR L 58	40.4394%
24	CO = Credits and Other			1-Base TRR L 62	\$2,086,200
25	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 64	\$1,857,488

Schedule 4  
True Up TRR  
(Revised 2013  
TO9 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$75,425,836
27	A&G Expense	1-Base TRR L 66	\$38,825,769
27a	PBOPs True Up TRR Adjustment	35-PBOPs L 14	\$2,544,049
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$1,897,885
29	Depreciation Expense	1-Base TRR L 68	\$140,391,328
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$0
31	Other Taxes	1-Base TRR L 70	\$39,818,307
32	Revenue Credits	1-Base TRR L 71	-\$46,024,247
33	Return on Capital	Line 19	\$332,527,358
34	Income Taxes	Line 20	\$160,823,307
35	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 74	\$0
36	Amortization and Regulatory Debits/Credits	1-Base TRR L 75	\$0
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$746,229,592
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$25,794,673
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$772,024,265

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

<u>Line</u>		<u>Reference:</u>
40	True Up TRR wo FF: \$772,024,265	Line 39
41	Franchise Fee Factor: 0.914%	28-FFU, L 5
42	Franchise Fee Expense: \$7,058,463	Line 40 * Line 41
43	Uncollectibles Expense Factor: 0.205%	28-FFU, L 5
44	Uncollectibles Expense: \$1,585,892	Line 42 * Line 43
45	True Up TRR: \$780,668,620	L 40 + L 42 + L 44

**Change In  
TO9 TUTRR**  
\$780,668,620

\$780,668,872  
-\$251

TO2020 Annual Update - WP  
Schedule 3 - One Time Adj Prior  
Period, Page 14, Line 45  
DESI General Plant Adjustment

**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 18 and the "Equity Rate of Return Including Preferred Stock" on Line 22 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	9.80%	1-Base TRR L 49	Jan 1, 2013	Dec 31, 2013	365
b ROE start of Prior Year	9.80%	See Line e below	NA	NA	0
c				Total days in year:	365
d Wtd. Avg. ROE in Prior Year	9.80%	((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 in ER11-3697
f Beginning of Prior Year	Settlement in ER11-3697

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	2.3018%	1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.4796%	1-Base TRR L 51
i Wtd. Cost of Common Stock	4.6732%	1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.4546%	Sum of Lines f to h

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.1528%	Sum of Lines g to h

2) Beginning with the True Up Adjustment calculation for 2012 utilizing the True Up TRR for 2012, exclude from CWIP recovery the capital cost of facilities that were purchased for the portion of Tehachapi Segment 8 near the Chino Airport, but due to the April 25, 2011 Notice of Presumed Hazard issued to SCE by the FAA are not used in the construction of Tehachapi or in any other CWIP incentive project. Additionally, SCE will permanently exclude from Plant In Service, Rate Base, and transmission rates these capital costs if the facilities are not used in the construction of any SCE transmission project.

Plant In Service

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: 2013

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	Dec 2012	\$77,316,397	108,586,633	\$207,656,916	\$2,231,719,300	\$728,242,651	\$148,632,889	\$494,953,933	\$645,862	\$3,959,307	\$38,747,355	\$4,040,461,242
2	Jan 2013	\$77,316,397	\$126,505,712	\$207,582,257	\$2,233,679,647	\$794,383,592	\$148,499,914	\$531,437,476	\$650,483	\$5,577,280	\$45,091,364	\$4,170,724,121
3	Feb 2013	\$77,316,397	\$126,531,643	\$208,949,623	\$2,245,907,046	\$804,782,236	\$148,493,741	\$534,552,938	\$650,106	\$5,568,871	\$45,231,239	\$4,197,983,838
4	Mar 2013	\$75,619,691	\$126,644,930	\$208,841,293	\$2,257,152,254	\$807,312,371	\$148,457,314	\$533,931,749	\$648,506	\$5,370,797	\$45,139,353	\$4,209,118,258
5	Apr 2013	\$75,619,691	\$126,626,407	\$215,333,200	\$2,271,123,566	\$811,280,691	\$148,327,991	\$534,899,708	\$556,092	\$4,843,518	\$45,734,743	\$4,234,345,607
6	May 2013	\$75,599,623	\$126,642,003	\$216,022,826	\$2,284,177,210	\$957,405,090	\$148,094,089	\$602,680,253	\$474,586	\$4,694,440	\$49,463,325	\$4,465,253,446
7	Jun 2013	\$76,077,809	\$126,658,858	\$312,290,211	\$2,531,814,402	\$1,213,299,096	\$146,230,629	\$690,952,746	\$318,671	\$6,801,053	\$66,620,481	\$5,171,063,957
8	Jul 2013	\$76,075,348	\$126,645,759	\$322,573,022	\$2,582,262,195	\$1,218,704,700	\$145,554,369	\$691,664,573	\$269,428	\$6,900,408	\$66,955,782	\$5,237,605,584
9	Aug 2013	\$76,075,348	\$129,480,212	\$336,299,345	\$2,664,803,335	\$1,219,641,131	\$145,514,971	\$692,489,409	\$234,421	\$7,760,673	\$67,104,628	\$5,339,403,474
10	Sep 2013	\$75,835,142	\$132,820,372	\$341,465,404	\$2,677,395,412	\$1,406,636,334	\$144,500,633	\$742,806,107	\$208,127	\$7,568,904	\$69,610,661	\$5,598,847,095
11	Oct 2013	\$75,835,142	\$132,847,821	\$345,025,973	\$2,687,919,423	\$1,422,970,077	\$144,595,284	\$748,286,198	\$207,923	\$7,578,032	\$70,437,228	\$5,635,703,100
12	Nov 2013	\$75,835,142	\$137,015,682	\$349,101,891	\$2,691,039,341	\$1,435,883,515	\$144,361,186	\$752,107,760	\$207,796	\$7,740,440	\$70,754,884	\$5,664,047,635
13	Dec 2013	\$75,790,816	\$137,147,763	\$376,495,331	\$2,708,882,934	\$1,443,243,701	\$143,991,959	\$764,792,064	\$207,785	\$12,339,134	\$68,768,728	\$5,731,660,215
14	13-Mo. Avg:	\$76,177,918	\$128,011,830	\$280,587,484	\$2,466,759,697	\$1,097,214,245	\$146,558,075	\$639,658,070	\$406,137	\$6,669,450	\$57,666,136	\$4,899,709,044

2) Distribution Plant - ISO

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
					Sum C2 - C4
<u>Line</u>	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>
15	Dec 2012	\$78,349	\$718,565	\$6,051,836	\$6,848,750
16	Dec 2013	\$0	\$0	\$0	\$0
17	Average:	\$39,175	\$359,283	\$3,025,918	\$3,424,375

### 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: \$4,903,133,419	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$5,731,660,215	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	<u>Note 1</u> <u>Prior</u> <u>Year</u> <u>Month</u>	<u>Data</u> <u>Source</u>	<u>Col 1</u> <u>General</u> <u>Plant</u> <u>Balances</u>	<u>Col 2</u> <u>Intangible</u> <u>Plant</u> <u>Balances</u>	<u>Col 3</u> <u>Total</u> <u>G&amp;I Plant</u> <u>Balances</u>	<u>Notes</u>
20	December	FF1 206.99.b and 204.5b	\$2,405,863,603	\$1,688,953,361	\$4,094,816,964	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$2,566,310,613	\$1,792,693,394	\$4,359,004,007	End of year ("EOY") amount
a) BOY/EOY Average G&I Plant						
			<u>Amount</u>	<u>Source</u>	<b>Changed from \$2,566,405,180 to \$2,566,310,613 due to DESI General Plant Adjustment.</b>	
22		Average BOY/EOY Value:	\$4,226,910,486	Average of Line 20 and 21.		
23		Transmission W&S Allocation Factor:	4.2534%	27-Allocators, Line 9		
24		General + Intangible Plant:	\$179,787,545	Line 22 * Line 23.		
b) EOY G&I Plant						
			<u>Amount</u>	<u>Source</u>		
25		EOY Value:	\$4,359,004,007	Line 21.		
26		Transmission W&S Allocation Factor:	4.2534%	27-Allocators, Line 9		
27		General + Intangible Plant:	\$185,406,016	Line 25 * Line 26.		

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

#### 1) Total Transmission Activity by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
28	Jan 2013	\$0	\$17,941,873	\$162,999	\$2,371,925	\$66,145,733	\$1,870,604	\$36,835,864	-\$66,678	\$3,626,045	\$6,344,008	\$135,232,372
29	Feb 2013	\$0	\$33,673	\$1,999,455	\$26,669,407	\$10,395,841	\$105,401	\$3,882,061	\$5,447	-\$18,847	\$139,875	\$43,212,314
30	Mar 2013	-\$46,343	\$117,450	-\$36,872	\$17,798,338	\$3,022,570	\$622,050	\$1,616,824	\$23,074	-\$443,904	-\$117,107	\$22,556,080
31	Apr 2013	\$0	\$29,809	\$11,803,310	\$44,798,669	\$3,975,480	\$2,208,394	\$4,151,979	\$1,333,360	-\$1,181,685	\$586,784	\$67,706,099
32	May 2013	-\$548	\$15,596	\$1,516,362	\$43,653,684	\$146,120,940	\$3,994,215	\$69,119,254	\$1,175,973	-\$334,100	\$3,728,583	\$268,989,957
33	Jun 2013	\$13,061	\$4,731	\$97,099,745	\$262,228,428	\$267,580,572	\$48,166,983	\$103,549,685	\$2,249,551	\$4,721,137	\$19,963,766	\$805,577,659
34	Jul 2013	-\$67	\$30,820	\$10,435,430	\$56,328,156	\$5,984,890	\$11,542,737	\$5,087,120	\$710,488	\$222,664	\$378,614	\$90,720,852
35	Aug 2013	\$0	\$4,464,101	\$14,478,285	\$104,065,745	-\$3,263	\$765,466	-\$256,937	\$505,075	\$1,927,943	\$111,731	\$126,058,146
36	Sep 2013	-\$6,561	\$3,335,335	\$6,721,750	\$20,574,316	\$189,206,216	\$17,321,351	\$30,406,891	\$379,372	-\$429,774	\$2,509,991	\$270,018,888
37	Oct 2013	\$0	\$43,931	\$6,141,261	\$33,759,561	\$19,265,208	-\$1,542,514	\$10,658,861	\$2,952	\$20,457	\$1,272,076	\$69,621,793
38	Nov 2013	\$0	\$4,183,822	\$7,013,634	\$7,311,892	\$13,130,443	\$4,027,180	\$2,372,027	\$1,827	\$363,973	\$512,709	\$38,917,507
39	Dec 2013	-\$1,211	\$270,747	\$28,747,342	-\$1,932,502	\$24,144,219	\$6,324,322	\$13,290,138	\$155	\$10,306,145	-\$1,993,256	\$79,156,100
40	Total:	-\$41,669	\$30,471,889	\$186,082,702	\$617,627,619	\$748,968,848	\$95,406,189	\$280,713,765	\$6,320,595	\$18,780,053	\$33,437,775	\$2,017,767,766

2) ISO Incentive Plant Activity (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
41	Jan 2013	\$0	\$17,925,849	-\$350,721	\$1,795,771	\$66,140,112	-\$22,136	\$36,615,008	\$0	\$0	\$6,344,008	\$128,447,892
42	Feb 2013	\$0	\$28,230	\$633,136	\$6,452,573	\$10,399,129	\$0	\$3,401,511	\$0	\$0	\$139,875	\$21,054,454
43	Mar 2013	\$0	\$114,524	-\$191,335	\$8,624,854	\$2,444,944	\$0	\$213,903	\$0	\$0	-\$79,111	\$11,127,779
44	Apr 2013	\$0	-\$4,168	\$322,223	\$1,644,590	\$3,967,082	\$0	\$2,156,044	\$0	\$0	\$599,749	\$8,685,520
45	May 2013	\$0	\$15,596	-\$270,703	\$817,818	\$146,124,997	\$0	\$68,280,071	\$0	\$0	\$3,728,582	\$218,696,360
46	Jun 2013	\$0	\$13,255	\$95,300,522	\$241,802,695	\$253,872,221	\$904,245	\$93,973,025	\$0	\$0	\$15,735,522	\$701,601,484
47	Jul 2013	\$0	-\$55	\$10,105,529	\$48,096,453	\$5,305,387	-\$301	\$2,344,424	\$0	\$0	\$313,362	\$66,164,800
48	Aug 2013	\$0	\$3,318,457	\$12,852,850	\$73,934,245	\$1,098,998	\$5,128	\$421,183	\$0	\$0	\$167,647	\$91,798,507
49	Sep 2013	\$0	\$3,338,727	\$3,358,979	\$9,400,274	\$186,612,696	\$0	\$42,887,552	\$0	\$0	\$2,504,027	\$248,102,254
50	Oct 2013	\$0	\$32,344	\$562,858	\$1,232,973	\$15,826,597	\$4,082	\$7,412,497	\$0	\$0	\$600,903	\$25,672,255
51	Nov 2013	\$0	\$4,172,602	\$663,489	\$1,443,701	\$12,875,896	\$1,638	\$3,280,682	\$0	\$0	\$218,856	\$22,656,863
52	Dec 2013	\$0	\$173,265	\$25,820,758	\$25,751,324	\$4,456,535	\$1,063	\$12,910,365	\$0	\$0	-\$1,982,559	\$67,130,750
53	Total:	\$0	\$29,128,623	\$148,807,585	\$420,997,271	\$709,124,593	\$893,718	\$273,896,265	\$0	\$0	\$28,290,861	\$1,611,138,917

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
54	Jan 2013	\$0	\$16,024	\$513,720	\$576,153	\$5,620	\$1,892,740	\$220,855	-\$66,678	\$3,626,045	\$0	\$6,784,480
55	Feb 2013	\$0	\$5,443	\$1,366,319	\$20,216,834	-\$3,288	\$105,401	\$480,550	\$5,447	-\$18,847	\$0	\$22,157,860
56	Mar 2013	-\$46,343	\$2,927	\$154,463	\$9,173,484	\$577,627	\$622,050	\$1,402,920	\$23,074	-\$443,904	-\$37,996	\$11,428,301
57	Apr 2013	\$0	\$33,978	\$11,481,086	\$43,154,079	\$8,398	\$2,208,394	\$1,995,934	\$1,333,360	-\$1,181,685	-\$12,965	\$59,020,579
58	May 2013	-\$548	\$0	\$1,787,065	\$42,835,867	-\$4,057	\$3,994,215	\$839,183	\$1,175,973	-\$334,100	\$0	\$50,293,598
59	Jun 2013	\$13,061	-\$8,523	\$1,799,223	\$20,425,733	\$13,708,351	\$47,262,738	\$9,576,660	\$2,249,551	\$4,721,137	\$4,228,245	\$103,976,175
60	Jul 2013	-\$67	\$30,875	\$329,901	\$8,231,703	\$679,503	\$11,543,038	\$2,742,695	\$710,488	\$222,664	\$65,253	\$24,556,053
61	Aug 2013	\$0	\$1,145,644	\$1,625,436	\$30,131,500	-\$1,102,262	\$760,338	-\$678,120	\$505,075	\$1,927,943	-\$55,916	\$34,259,639
62	Sep 2013	-\$6,561	-\$3,392	\$3,362,771	\$11,174,042	\$2,593,521	\$17,321,351	-\$12,480,661	\$379,372	-\$429,774	\$5,964	\$21,916,633
63	Oct 2013	\$0	\$11,587	\$5,578,403	\$32,526,588	\$3,438,611	-\$1,546,596	\$3,246,363	\$2,952	\$20,457	\$671,174	\$43,949,538
64	Nov 2013	\$0	\$11,221	\$6,350,145	\$5,868,191	\$254,547	\$4,025,543	-\$908,656	\$1,827	\$363,973	\$293,854	\$16,260,644
65	Dec 2013	-\$1,211	\$97,482	\$2,926,585	-\$27,683,826	\$19,687,684	\$6,323,259	\$379,773	\$155	\$10,306,145	-\$10,697	\$12,025,349
66	Total:	-\$41,669	\$1,343,266	\$37,275,117	\$196,630,348	\$39,844,255	\$94,512,470	\$6,817,499	\$6,320,595	\$18,780,053	\$5,146,914	\$406,628,849

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

A) Change in ISO Plant Balance December to December (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>
67	-\$1,525,581	\$28,561,130	\$168,838,414	\$477,163,634	\$715,001,050	-\$4,640,929	\$269,838,131	-\$438,076	\$8,379,827	\$30,021,373	\$1,691,198,973

B) Change in Incentive ISO Plant (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>
68	\$0	\$29,128,623	\$148,807,585	\$420,997,271	\$709,124,593	\$893,718	\$273,896,265	\$0	\$0	\$28,290,861	\$1,611,138,917

C) Change in Non-Incentive ISO Plant (See Note 8)

	<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>
69	-\$1,525,581	-\$567,493	\$20,030,830	\$56,166,363	\$5,876,457	-\$5,534,648	-\$4,058,135	-\$438,076	\$8,379,827	\$1,730,512	\$80,060,055

**5) Other ISO Transmission Activity without Incentive Plant Activity (See Note 9):**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
Mo/YR	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
70 Jan 2013	\$0	-\$6,770	\$276,062	\$164,575	\$829	-\$110,839	-\$131,465	\$4,621	\$1,617,974	\$0	\$1,814,988	
71 Feb 2013	\$0	-\$2,300	\$734,230	\$5,774,826	-\$485	-\$6,172	-\$286,049	-\$378	-\$8,410	\$0	\$6,205,263	
72 Mar 2013	-\$1,696,706	-\$1,236	\$83,005	\$2,620,354	\$85,192	-\$36,427	-\$835,092	-\$1,599	-\$198,074	-\$12,775	\$6,641	
73 Apr 2013	\$0	-\$14,355	\$6,169,684	\$12,326,722	\$1,239	-\$129,323	-\$1,188,085	-\$92,414	-\$527,278	-\$4,359	\$16,541,829	
74 May 2013	-\$20,067	\$0	\$960,330	\$12,235,827	-\$598	-\$233,901	-\$499,526	-\$81,506	-\$149,079	\$0	\$12,211,479	
75 Jun 2013	\$478,186	\$3,601	\$966,863	\$5,834,497	\$2,021,786	-\$2,767,705	-\$5,700,533	-\$155,915	\$2,106,613	\$1,421,634	\$4,209,027	
76 Jul 2013	-\$2,461	-\$13,044	\$177,282	\$2,351,340	\$100,217	-\$675,960	-\$1,632,597	-\$49,243	\$99,355	\$21,939	\$376,828	
77 Aug 2013	\$0	-\$484,003	\$873,473	\$8,606,895	-\$162,568	-\$44,525	\$403,653	-\$35,006	\$860,265	-\$18,800	\$9,999,383	
78 Sep 2013	-\$240,206	\$1,433	\$1,807,079	\$3,191,803	\$382,507	-\$1,014,338	\$7,429,147	-\$26,294	-\$191,769	\$2,005	\$11,341,367	
79 Oct 2013	\$0	-\$4,895	\$2,997,711	\$9,291,039	\$507,146	\$90,569	-\$1,932,407	-\$205	\$9,128	\$225,664	\$11,183,750	
80 Nov 2013	\$0	-\$4,740	\$3,412,429	\$1,676,216	\$37,542	-\$235,736	\$540,880	-\$127	\$162,408	\$98,800	\$5,687,672	
81 Dec 2013	-\$44,326	-\$41,184	\$1,572,682	-\$7,907,731	\$2,903,652	-\$370,290	-\$226,061	-\$11	\$4,598,694	-\$3,597	\$481,829	
82 Total:	-\$1,525,581	-\$567,493	\$20,030,830	\$56,166,363	\$5,876,457	-\$5,534,648	-\$4,058,135	-\$438,076	\$8,379,827	\$1,730,512	\$80,060,055	

**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 70-81 for the same month;
  - b) ISO Incentive Plant Activity on Lines 41 to 52 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 74, Column 5);
  - b) the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 45, 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) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. From SCE internal accounting records.
- 4) Column 12 matches 'Activity for Incentive Projects' on 14-IncentivePlant, Lines 39 to 52. Other columns from SCE internal accounting records.
- 5) Amount in matrix on lines 28 to 39 minus amount in matrix on lines 41 to 52
- 6) Amount on Line 13 less amount on Line 1 for each account.
- 7) Line 53
- 8) Amount on Line 67 less amount on Line 68 for each account.
- 9) For each column (FERC Account) divide Line 69 by Line 66 to arrive at a ratio for each column.  
Apply the ratio of each column to each monthly value from Lines 54-65 to calculate the values for the corresponding months listed in Lines 70-81.

Calculation of Allocation Factors

Inputs are shaded yellow

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 137, Col. 7	\$32,356,723
2	Total Wages and Salaries	FF1 354.28b	\$959,389,495
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$258,683,023
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$700,706,472
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$97,859,074
6	Less A&G NOIC	20-AandG, Note 2	\$37,840,037
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$60,019,037
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$760,725,509
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	4.2534%
10			
2) Calculation of Transmission Plant Allocation Factor			
Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$5,731,652,950
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,792,693,394
17	Electric Miscellaneous Intangible Plant	Line 16 * Line 9	\$76,250,478
18	Total General Plant	6-PlantInService, Line 21, C1	\$2,566,310,613
19	General Plant	Line 18 * Line 9	\$109,155,538
20	Total Plant In Service	FF1 207.104g	\$35,785,126,920
21			
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	16.53497%
23			
3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)			
24			
25			
26	a) Outages	Values	Notes
27	ISO Outages	8,777	Applied to Accounts
28	Non-ISO Outages	7,921	561.000 Load Dispatching
29	Total Outages	16,698 = L27 + L28	561.100 Load Dispatch-Reliability
30	Outages Percent ISO	52.6% = L27 / L29	561.200 Load Dispatch Monitor and Operate Trans. System
31			
32	b) Circuits	Values	Notes
33	ISO Circuits	211	Applied to Accounts
34	Non-ISO Circuits	999	562 - Operating Transmission Stations
35	Total Circuits	1,210 = L33 + L34	
36	Circuits Percent ISO	17.4% = L33 / L35	
37			
38	c) Relay Routines	Values	Notes
39	ISO Relay Routines	681	Applied to Accounts
40	Non-ISO Relay Routines	2,483	562 - Routine Testing and Inspection
41	Total Relay Routines	3,164 = L39 + L40	
42	Relay Routines Percent ISO	21.5% = L39 / L41	
43			
44	d) Line Miles	Values	Notes
45	ISO Line Miles	5,560	Applied to Accounts
46	Non-ISO Line Miles	6,526	563 - Inspect and Patrol Line
47	Total Line Miles	12,086 = L45 + L46	571 - Poles and Structures
48	Line Miles Percent ISO	46.0% = L45 / L47	571 - Insulators and Conductors
49			571 - Transmission Line Rights of Way
50	e) Underground Line Miles	Values	Notes
51	ISO Underground Line Miles	1	Applied to Accounts
52	Non-ISO Underground Line Miles	353	564 - Underground Line Expense
53	Total Underground Line Miles	354 = L51 + L52	572 - Maintenance of Underground Transmission Lines
54	Underground Line Miles Percent ISO	0.4% = L51 / L53	
55			
56	f) Line Rents Costs	Values	Notes
57	ISO Line Rent Costs	5,738,061	Applied to Accounts
58	Non-ISO Line Rent Costs	2,539,848	567 - Line Rents
59	Total Line Rent Costs	8,277,909 = L57 + L58	
60	Line Rent Costs Percent ISO	69.3% = L57 / L59	
61			



62	g) Morongo Acres	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
63	ISO Morongo Acres	377		567 - Morongo Lease
64	Non-ISO Morongo Acres	38		
65	Total Morongo Acres	416 = L63 + L64		
66	Morongo Acres Percent ISO	90.8% = L63 / L65		
67				
68	h) Transformers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
69	ISO Transformers	127		570 - Maintenance of Power Transformers
70	Non-ISO Transformers	477		
71	Total Transformers	604 = L69 + L70		
72	Transformers Percent ISO	21.0% = L69 / L71		
73				
74	i) Circuit Breakers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
75	ISO Circuit Breakers	1,069		570 - Maintenance of Transmission Circuit Breakers
76	Non-ISO Breakers	2,038		
77	Total Circuit Breakers	3,107 = L75 + L76		
78	Circuit Breakers Percent ISO	34.4% = L75 / L77		
79				
80	j) Voltage Control Equipment	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
81	ISO Voltage Control Equipment	261		570 - Maintenance of Transmission Voltage Equipment
82	Non-ISO Voltage Control Equipment	148		
83	Total Voltage Control Equipment	409 = L81 + L82		
84	Voltage Control Equipment Percent ISO	63.8% = L81 / L83		
85				
86	k) Substation Work Order Cost	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
87	ISO Substation Work Order Costs	-31,521		570 - Substation Work Order Related Expense
88	Non-ISO Substation Work Order Costs	-1,469,509		
89	Total Substation Work Order Costs	-1,501,030 = L87 + L88		
90	Substation Work Order Costs Percent ISO	2.1% = L87 / L89		
91				
92	l) Transmission Work Order Cost	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
93	ISO Transmission Work Order Costs	759,799		571 - Transmission Work Order Related Expense
94	Non-ISO Transmission Work Order Costs	9,756,406		
95	Total Transmission Work Order Costs	10,516,206 = L93 + L94		
96	Transmission Work Order Costs Percent ISO	7.2% = L93 / L95		
97				
98	m) Transmission Facility Property Damage	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
99	ISO Transmission Fac. Property Damage	544,370		573 - Provision for Property Damage Expense to Trans. Fac.
100	Non-ISO Transmission Fac. Property Damage	759,749		
101	Total Transmission Facility Property Damage	1,304,118 = L99 + L100		
102	Trans. Fac. Property Damage Percent ISO	41.7% = L99 / L101		
103				
104	n) Distribution Transformers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
105	ISO Distribution Transformers	0		592 - Maintenance of Distribution Transformers
106	Non-ISO Distribution Transformers	2,322		
107	Total Distribution Transformers	2,322 = L105 + L106		
108	Distribution Transformers Percent ISO	0.0% = L105 / L107		
109				
110	o) Distribution Circuit Breakers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
111	ISO Distribution Circuit Breakers	0		592 - Maintenance of Distribution Circuit Breakers
112	Non-ISO Distribution Circuit Breakers	8,848		
113	Total Distribution Circuit Breakers	8,848 = L111 + L112		
114	Distribution Circuit Breakers Percent ISO	0.0% = L111 / L113		
115				
116	p) Distribution Voltage Control Equipment	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
117	ISO Distribution Voltage Control Equipment	0		592 - Maintenance of Distribution Voltage Control Equipment
118	Non-ISO Distribution Voltage Control Equip.	2,286		
119	Total Distribution Voltage Control Equipment	2,286 = L117 + L118		
120	Distribution Voltage Control Equip. Pct. ISO	0.0% = L117 / L119		

One Time Adjustment for Revised 2014 True Up TRR		
Description	Amount	Source
Revised TO10 True Up TRR in TO2025 Posting	\$900,331,361	TO2025 Draft Annual Posting - WP Schedule 3 - One Time Adj-Prior Period, Page 20, Line 45
TO10 True Up TRR in TO2020 Annual Update	\$900,346,976	TO2020 Annual Update - WP Schedule 3 - One Time Adj Prior Period, Page 22, Line 45
<b>Variance*</b>	<b>-\$15,615</b>	

\* Variance Includes Adjustment for:  
(1) 2014 DESI General Plant adjustment

Calculation of True Up TRR

A) Rate Base for True Up TRR					
Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$5,979,743,757
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$243,827,978
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$7,222,500
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$13,962,624
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$4,007,324
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	\$8,942,903
8	Working Capital			Line 5 + Line 6 + Line 7	\$26,912,851
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,118,370,130
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	-\$100,504,286
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,218,874,417
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$1,123,792,653
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$1,012,920,132
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$39,651,975
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$14,611,200
16	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
17	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L15a+L16	\$4,883,639,129
B) Return on Capital					
Line					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.3032%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$356,662,931
C) Income Taxes					
20	Income Taxes = [((RB * ER) + D) * (CTR/(1 – CTR))] + CO/(1 – CTR)				\$176,606,051
Where:					
21	RB = Rate Base			Line 17	\$4,883,639,129
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.1001%
23	CTR = Composite Tax Rate			1-Base TRR L 58	40.7559%
24	CO = Credits and Other			1-Base TRR L 62	\$2,086,200
25	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 64	\$2,528,293

Schedule 4  
True Up TRR  
(Revised 2014  
TO10 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
Page 20 of 192

**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$93,536,627
27	A&G Expense	1-Base TRR L 66	\$49,549,826
27a	PBOPs True Up TRR Adjustment	35-PBOPs L 14	-\$1,422,417
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$1,555,832
29	Depreciation Expense	1-Base TRR L 68	\$175,435,199
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$14,445,000
31	Other Taxes	1-Base TRR L 70	\$46,993,208
32	Revenue Credits	1-Base TRR L 71	-\$52,543,043
33	Return on Capital	Line 19	\$356,662,931
34	Income Taxes	Line 20	\$176,606,051
35	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 74	\$0
36	Amortization and Regulatory Debits/Credits	1-Base TRR L 75	\$0
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$860,819,215
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$29,542,763
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$890,361,978

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

<u>Line</u>			<u>Reference:</u>
40	True Up TRR wo FF:	\$890,361,978	Line 39
41	Franchise Fee Factor:	0.914%	28-FFU, L 5
42	Franchise Fee Expense:	\$8,140,401	Line 40 * Line 41
43	Uncollectibles Expense Factor:	0.205%	28-FFU, L 5
44	Uncollectibles Expense:	\$1,828,982	Line 42 * Line 43
45	True Up TRR:	\$900,331,361	L 40 + L 42 + L 44

<b>Change In TO10 TUTRR</b>	
\$900,331,361	TO2020 Annual Update - WP Schedule 3 - One Time Adj Prior Period, Page 22, Line 45
<u>\$900,346,976</u>	
-\$15,615	DESI General Plant and Depreciation Adjustment

**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 18

and the "Equity Rate of Return Including Preferred Stock" on Line 22 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	9.80%	1-Base TRR L 49	Jan 1, 2014	Dec 31, 2014	365
b ROE start of Prior Year	9.80%	See Line e below			
c				Total days in year:	365
d Wtd. Avg. ROE in Prior Year	9.80%	((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year			

Commission Decisions approving ROE:

	<u>Percentage</u>	<u>Reference:</u>
e End of Prior Year		Settlement in ER11-3697
f Beginning of Prior Year		Settlement in ER11-3697
g Wtd. Cost of Long Term Debt	2.2031%	1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.5011%	1-Base TRR L 51
i Wtd. Cost of Common Stock	4.5990%	1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.3032%	Sum of Lines f to h

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.1001%	Sum of Lines g to h

2) Beginning with the True Up Adjustment calculation for 2012 utilizing the True Up TRR for 2012, exclude from CWIP recovery the capital cost of facilities that were purchased for the portion of Tehachapi Segment 8 near the Chino Airport, but due to the April 25, 2011 Notice of Presumed Hazard issued to SCE by the FAA are not used in the construction of Tehachapi or in any other CWIP incentive project. Additionally, SCE will permanently exclude from Plant In Service, Rate Base, and transmission rates these capital costs if the facilities are not used in the construction of any SCE transmission project.

-\$15,615	DESI General Plant and Depreciation Adjustment
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Plant In Service

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: 2014

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												Sum C2 - C11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2013	\$75,790,816	137,147,763	\$376,495,331	\$2,708,882,934	\$1,443,480,699	\$143,991,959	\$764,993,254	\$207,785	\$12,339,134	\$68,770,632	\$5,732,100,308
2	Jan 2014	\$75,790,366	\$136,883,423	\$376,634,533	\$2,698,781,664	\$1,448,184,854	\$145,489,837	\$765,536,889	\$207,833	\$32,805,650	\$64,392,580	\$5,744,707,630
3	Feb 2014	\$75,790,366	\$138,556,211	\$377,379,952	\$2,715,473,623	\$1,462,374,821	\$147,439,312	\$772,601,242	\$207,887	\$32,009,282	\$65,150,347	\$5,786,983,045
4	Mar 2014	\$75,790,388	\$139,620,906	\$375,097,751	\$2,737,560,774	\$1,462,616,878	\$148,284,831	\$772,750,893	\$207,978	\$33,010,659	\$65,119,306	\$5,810,060,365
5	Apr 2014	\$75,788,071	\$139,629,790	\$376,549,497	\$2,762,637,281	\$1,464,670,502	\$150,682,777	\$773,573,864	\$215,663	\$20,615,118	\$65,273,514	\$5,829,636,078
6	May 2014	\$75,787,470	\$139,629,790	\$377,526,194	\$2,797,969,715	\$1,476,051,049	\$153,340,109	\$778,460,487	\$215,699	\$20,672,252	\$65,505,014	\$5,885,157,779
7	Jun 2014	\$75,785,828	\$139,612,178	\$378,771,301	\$2,826,968,153	\$1,479,229,820	\$154,758,583	\$781,340,610	\$218,273	\$21,268,441	\$65,698,764	\$5,923,651,953
8	Jul 2014	\$75,785,828	\$139,611,418	\$379,384,643	\$2,844,041,959	\$1,482,282,888	\$156,159,480	\$784,295,714	\$218,116	\$21,122,021	\$65,832,618	\$5,948,734,686
9	Aug 2014	\$75,785,820	\$158,372,560	\$387,016,704	\$2,838,743,440	\$1,486,376,716	\$160,547,978	\$786,389,855	\$218,085	\$21,229,358	\$66,015,584	\$5,980,696,100
10	Sep 2014	\$75,785,447	\$158,373,974	\$387,701,453	\$2,846,461,397	\$1,489,055,616	\$171,070,328	\$783,233,035	\$218,086	\$15,951,594	\$58,774,153	\$5,986,625,084
11	Oct 2014	\$75,785,292	\$158,375,608	\$422,068,988	\$2,819,184,441	\$1,492,069,677	\$174,411,532	\$789,940,975	\$218,736	\$15,840,492	\$54,209,043	\$6,002,104,784
12	Nov 2014	\$75,785,292	\$158,387,114	\$423,366,856	\$2,848,885,302	\$1,619,791,655	\$201,800,310	\$976,065,398	\$217,187	\$15,758,975	\$50,370,701	\$6,370,428,791
13	Dec 2014	\$75,785,255	\$158,395,947	\$428,326,101	\$2,920,111,450	\$1,785,692,481	\$230,375,816	\$1,044,185,331	\$217,201	\$12,994,314	\$79,698,349	\$6,735,782,244
14	13-Mo. Avg:	\$75,787,403	\$146,353,591	\$389,716,870	\$2,797,361,703	\$1,507,067,512	\$164,488,681	\$813,335,965	\$214,502	\$21,201,330	\$64,216,200	\$5,979,743,757

2) Distribution Plant - ISO

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

	Col 1	Col 2	Col 3	Col 4	Col 5
					Sum C2 - C4
Line	Mo/YR	360	361	362	Total
15	Dec 2013	\$0	\$0	\$0	\$0
16	Dec 2014	\$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: \$5,979,743,757	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$6,735,782,244	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$2,566,310,613	\$1,792,693,394	\$4,359,004,007	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$2,710,406,288	\$1,877,243,156	\$4,587,649,444	End of year ("EOY") amount

Changed from  
\$2,566,405,180 to  
\$2,566,310,613 due to  
DESI General Plant  
Adjustment

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

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,473,326,726	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 5.4507%	27-Allocators, Line 9
24	General + Intangible Plant: \$243,827,978	Line 22 * Line 23.

Changed from  
\$2,714,243,545 to  
\$2,710,406,288 due to  
DESI General Plant  
Adjustment

#### b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$4,587,649,444	Line 21.
26	Transmission W&S Allocation Factor: 5.4507%	27-Allocators, Line 9
27	General + Intangible Plant: \$250,059,376	Line 25 * Line 26.

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

#### 1) Total Transmission Activity by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
28	Jan 2014	-\$1,312	-\$264,840	-\$213,430	-\$9,974,981	\$6,137,127	\$3,099,111	\$247,894	\$7,502	\$180,801	-\$4,141,020	-\$4,923,147
29	Feb 2014	\$0	\$1,677,305	\$1,551,611	\$20,114,795	\$15,360,820	\$4,032,006	\$8,011,509	\$8,372	\$821,489	\$757,702	\$52,335,610
30	Mar 2014	\$64	\$1,066,195	-\$8,944,384	\$29,123,182	\$455,787	\$1,749,538	\$186,795	\$14,147	\$24,458	-\$31,051	\$23,644,729
31	Apr 2014	-\$6,763	\$6,908	\$4,584,551	\$46,863,583	\$1,904,494	\$4,961,799	\$764,803	\$1,197,454	\$12,576,337	\$154,209	\$73,007,375
32	May 2014	-\$1,754	\$0	\$2,298,289	\$47,333,205	\$13,484,554	\$4,649,361	\$4,999,642	\$5,509	-\$48,995	\$231,500	\$72,951,310
33	Jun 2014	-\$4,792	-\$22,295	\$2,171,600	\$50,975,385	\$3,430,071	\$2,935,089	\$3,430,819	\$401,123	-\$602,976	\$193,750	\$62,907,774
34	Jul 2014	\$0	-\$937	\$1,668,289	\$30,783,626	\$3,093,386	\$2,891,951	\$3,452,073	-\$24,469	\$331,781	\$133,853	\$42,329,553
35	Aug 2014	-\$26	\$18,760,958	\$9,128,121	-\$4,390,318	\$4,600,945	\$9,077,864	\$2,186,758	-\$4,809	-\$108,816	\$182,966	\$39,433,644
36	Sep 2014	-\$1,086	\$1,391	\$2,017,243	\$13,839,217	\$4,500,664	\$14,437,711	-\$3,311,784	\$83	\$5,350,532	-\$7,245,164	\$29,588,807
37	Oct 2014	-\$453	\$2,477	\$32,421,216	-\$17,060,973	\$2,558,379	\$6,912,447	\$7,282,101	\$101,311	\$112,634	-\$4,563,156	\$27,765,983
38	Nov 2014	\$0	\$14,807	\$4,096,755	\$53,968,611	\$127,683,114	\$28,643,498	\$186,630,378	-\$241,386	\$82,641	-\$3,838,341	\$397,040,076
39	Dec 2014	-\$109	\$10,603	\$13,840,464	\$95,032,809	\$179,120,471	\$56,181,280	\$74,812,366	\$2,201	\$2,802,780	\$28,383,942	\$450,186,806
40	Total:	-\$16,231	\$21,252,572	\$64,620,325	\$356,608,140	\$362,329,811	\$139,571,655	\$288,693,353	\$1,467,038	\$21,522,666	\$10,219,192	\$1,266,268,520

2) ISO Incentive Plant Activity (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
41	Jan 2014	\$0	-\$262,444	\$301,756	-\$10,254,039	\$2,491,980	\$260	\$1,387,683	\$0	\$10,393,104	\$216,786	\$4,275,084
42	Feb 2014	\$0	\$1,655,675	\$373,788	\$12,551,443	\$12,382,445	\$1,706	\$4,361,160	\$0	\$7,022	\$756,505	\$32,089,744
43	Mar 2014	\$0	\$1,059,011	\$788,878	\$13,575,846	-\$87,891	\$0	\$43,643	\$0	\$516,262	-\$31,212	\$15,864,536
44	Apr 2014	\$0	\$16,365	\$7,611	-\$1,278,751	\$2,283,845	\$1	\$988,981	\$0	\$4,911	\$154,209	\$2,177,172
45	May 2014	\$0	\$0	\$367,480	\$20,815,415	\$8,132,451	\$794,206	\$4,564,067	\$0	\$4,433	\$231,500	\$34,909,553
46	Jun 2014	\$0	\$135	\$818,020	\$2,413,497	\$2,790,822	\$1	\$1,308,435	\$0	\$712	\$193,750	\$7,525,371
47	Jul 2014	\$0	-\$90	\$127,041	\$489,394	\$2,990,829	\$6,328	\$1,536,747	\$0	\$91,044	\$133,853	\$5,375,146
48	Aug 2014	\$0	\$18,761,837	\$6,942,420	-\$6,397,146	\$3,310,956	\$2,584	\$1,829,813	\$0	\$0	\$182,966	\$24,633,430
49	Sep 2014	\$0	\$1,500	\$70,506	\$313,228	-\$133,476	\$6,860,352	-\$2,714,552	\$0	\$0	-\$7,313,800	-\$2,916,241
50	Oct 2014	\$0	-\$1,562	\$35,264,733	-\$39,634,965	\$3,717,527	\$1,058	\$5,069,282	\$0	\$0	-\$4,527,218	-\$111,146
51	Nov 2014	\$0	-\$998	\$7,661	\$344,795	\$127,781,976	\$26,215,251	\$184,680,423	\$0	\$0	-\$3,838,341	\$335,190,767
52	Dec 2014	\$0	\$2,127	\$865,254	\$42,427,850	\$145,492,785	\$2,756,109	\$49,019,677	\$0	\$0	\$11,034,066	\$251,597,867
53	Total:	\$0	\$21,231,556	\$45,935,148	\$35,366,567	\$311,154,248	\$36,637,856	\$252,075,359	\$0	\$11,017,487	-\$2,806,937	\$710,611,283

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
54	Jan 2014	-\$1,312	-\$2,396	-\$515,185	\$279,058	\$3,645,147	\$3,098,852	-\$1,139,789	\$7,502	-\$10,212,302	-\$4,357,805	-\$9,198,231
55	Feb 2014	\$0	\$21,630	\$1,177,823	\$7,563,353	\$2,978,375	\$4,030,300	\$3,650,349	\$8,372	\$814,467	\$1,198	\$20,245,866
56	Mar 2014	\$64	\$7,184	-\$9,733,262	\$15,547,336	\$543,678	\$1,749,538	\$143,152	\$14,147	-\$491,804	\$162	\$7,780,194
57	Apr 2014	-\$6,763	-\$9,457	\$4,576,940	\$48,142,334	-\$379,351	\$4,961,797	-\$224,177	\$1,197,454	\$12,571,426	\$0	\$70,830,203
58	May 2014	-\$1,754	\$0	\$1,930,808	\$26,517,790	\$5,352,103	\$3,855,155	\$435,575	\$5,509	-\$53,428	\$0	\$38,041,758
59	Jun 2014	-\$4,792	-\$22,430	\$1,353,580	\$48,561,888	\$639,250	\$2,935,088	\$2,122,384	\$401,123	-\$603,687	\$0	\$55,382,403
60	Jul 2014	\$0	-\$847	\$1,541,248	\$30,294,232	\$102,557	\$2,885,623	\$1,915,326	-\$24,469	\$240,737	\$0	\$36,954,407
61	Aug 2014	-\$26	-\$879	\$2,185,702	\$2,006,828	\$1,289,989	\$9,075,280	\$356,945	-\$4,809	-\$108,816	\$0	\$14,800,214
62	Sep 2014	-\$1,086	-\$109	\$1,946,736	\$13,525,988	\$4,634,140	\$7,577,360	-\$597,233	\$83	\$5,350,532	\$68,636	\$32,505,048
63	Oct 2014	-\$453	\$4,039	-\$2,843,517	\$22,573,992	-\$1,159,148	\$6,911,389	\$2,212,819	\$101,311	\$112,634	-\$35,938	\$27,877,128
64	Nov 2014	\$0	\$15,805	\$4,089,094	\$53,623,816	-\$98,863	\$2,428,247	\$1,949,954	-\$241,386	\$82,641	\$0	\$61,849,308
65	Dec 2014	-\$109	\$8,476	\$12,975,210	\$52,604,959	\$33,627,686	\$53,425,171	\$25,792,689	\$2,201	\$2,802,780	\$17,349,876	\$198,588,939
66	Total:	-\$16,231	\$21,016	\$18,685,177	\$321,241,573	\$51,175,563	\$102,933,799	\$36,617,994	\$1,467,038	\$10,505,180	\$13,026,129	\$555,657,237



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

A) Change in ISO Plant Balance December to December (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>
67	-\$5,561	\$21,248,184	\$51,830,771	\$211,228,515	\$342,211,782	\$86,383,856	\$279,192,077	\$9,416	\$655,180	\$10,927,717	\$1,003,681,936

B) Change in Incentive ISO Plant (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>
68	\$0	\$21,231,556	\$45,935,148	\$35,366,567	\$311,154,248	\$36,637,856	\$252,075,359	\$0	\$11,017,487	-\$2,806,937	\$710,611,283

C) Change in Non-Incentive ISO Plant (See Note 8)

	<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>
69	-\$5,561	\$16,628	\$5,895,623	\$175,861,949	\$31,057,534	\$49,746,000	\$27,116,718	\$9,416	-\$10,362,307	\$13,734,654	\$293,070,653

**5) Other ISO Transmission Activity without Incentive Plant Activity (See Note 9):**

	<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>	
70 Jan 2014	-\$449	-\$1,896	-\$162,553	\$152,769	\$2,212,174	\$1,497,618	-\$844,048	\$48	\$10,073,413	-\$4,594,838	\$8,332,238	
71 Feb 2014	\$0	\$17,113	\$371,632	\$4,140,516	\$1,807,523	\$1,947,769	\$2,703,192	\$54	-\$803,390	\$1,263	\$10,185,671	
72 Mar 2014	\$22	\$5,684	-\$3,071,078	\$8,511,304	\$329,948	\$845,519	\$106,008	\$91	\$485,115	\$170	\$7,212,784	
73 Apr 2014	-\$2,317	-\$7,482	\$1,444,135	\$26,355,258	-\$230,221	\$2,397,945	-\$166,010	\$7,685	-\$12,400,452	\$0	\$17,398,541	
74 May 2014	-\$601	\$0	\$609,216	\$14,517,020	\$3,248,096	\$1,863,125	\$322,557	\$35	\$52,702	\$0	\$20,612,149	
75 Jun 2014	-\$1,642	-\$17,746	\$427,087	\$26,584,941	\$387,949	\$1,418,474	\$1,571,688	\$2,574	\$595,477	\$0	\$30,968,803	
76 Jul 2014	\$0	-\$670	\$486,301	\$16,584,412	\$62,240	\$1,394,568	\$1,418,356	-\$157	-\$237,463	\$0	\$19,707,587	
77 Aug 2014	-\$9	-\$696	\$689,642	\$1,098,627	\$782,871	\$4,385,915	\$264,328	-\$31	\$107,336	\$0	\$7,327,984	
78 Sep 2014	-\$372	-\$86	\$614,242	\$7,404,729	\$2,812,377	\$3,661,998	-\$442,269	\$1	-\$5,277,764	\$72,370	\$8,845,225	
79 Oct 2014	-\$155	\$3,196	-\$897,198	\$12,358,009	-\$703,466	\$3,340,146	\$1,638,659	\$650	-\$111,102	-\$37,892	\$15,590,845	
80 Nov 2014	\$0	\$12,504	\$1,290,208	\$29,356,066	-\$59,998	\$1,173,527	\$1,443,999	-\$1,549	-\$81,517	\$0	\$33,133,240	
81 Dec 2014	-\$37	\$6,706	\$4,093,991	\$28,798,298	\$20,408,041	\$25,819,397	\$19,100,256	\$14	-\$2,764,662	\$18,293,582	\$113,755,586	
82 Total:	-\$5,561	\$16,628	\$5,895,623	\$175,861,949	\$31,057,534	\$49,746,000	\$27,116,718	\$9,416	-\$10,362,307	\$13,734,654	\$293,070,653	

**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 70-81 for the same month;
  - b) ISO Incentive Plant Activity on Lines 41 to 52 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 74, Column 5);
  - b) the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 45, 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) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. From SCE internal accounting records.
- 4) Column 12 matches 'Activity for Incentive Projects' on 14-IncentivePlant, Lines 39 to 52. Other columns from SCE internal accounting records.
- 5) Amount in matrix on lines 28 to 39 minus amount in matrix on lines 41 to 52
- 6) Amount on Line 13 less amount on Line 1 for each account.
- 7) Line 53
- 8) Amount on Line 67 less amount on Line 68 for each account.
- 9) For each column (FERC Account) divide Line 69 by Line 66 to arrive at a ratio for each column.  
Apply the ratio of each column to each monthly value from Lines 54-65 to calculate the values for the corresponding months listed in Lines 70-81.

Schedule 8  
Accumulated Depreciation  
(Revised 2014  
TO10 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**Accumulated Depreciation Reserve**

Input cells are shaded yellow

**1) Transmission Depreciation Reserve - ISO**

Prior Year: 2014

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												=Sum C2 to C11
	FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2013	\$0	\$10,232,181	\$47,073,317	\$298,312,979	\$339,298,041	\$30,570,488	\$328,550,028	\$126,174	\$4,575,381	\$2,419,397	\$1,061,157,987
2	Jan 2014	\$0	\$10,411,957	\$47,771,038	\$303,756,277	\$335,933,720	\$30,852,498	\$329,970,034	\$126,802	\$4,161,123	\$7,320,456	\$1,070,303,905
3	Feb 2014	\$0	\$10,598,740	\$48,566,796	\$309,028,673	\$333,373,114	\$31,075,973	\$332,101,085	\$127,164	\$4,172,234	\$7,392,073	\$1,076,435,852
4	Mar 2014	\$0	\$10,780,513	\$49,388,900	\$314,295,194	\$336,338,682	\$31,476,463	\$334,153,054	\$127,527	\$4,094,841	\$7,499,679	\$1,088,154,853
5	Apr 2014	\$0	\$10,963,950	\$50,082,823	\$319,940,361	\$330,611,652	\$31,920,046	\$337,057,701	\$127,890	\$3,707,707	\$7,500,716	\$1,091,912,845
6	May 2014	\$0	\$11,147,339	\$50,691,482	\$325,328,980	\$337,969,722	\$32,484,683	\$339,081,589	\$128,266	\$3,267,536	\$7,641,375	\$1,107,740,971
7	Jun 2014	\$0	\$11,325,591	\$50,812,767	\$328,910,383	\$339,721,858	\$33,472,431	\$340,815,276	\$128,637	\$2,793,083	\$7,701,502	\$1,115,681,528
8	Jul 2014	\$0	\$11,508,332	\$51,122,731	\$334,136,442	\$343,660,803	\$34,083,835	\$343,124,187	\$128,999	\$2,094,723	\$7,810,566	\$1,127,670,619
9	Aug 2014	\$0	\$11,691,678	\$51,906,687	\$339,635,109	\$344,268,949	\$34,295,253	\$345,229,405	\$129,375	\$1,952,941	\$7,873,687	\$1,136,983,085
10	Sep 2014	\$0	\$11,915,149	\$52,696,865	\$345,648,031	\$345,875,676	\$34,602,243	\$347,478,573	\$129,748	\$2,045,718	\$7,970,722	\$1,148,362,725
11	Oct 2014	\$0	\$12,126,129	\$53,411,003	\$351,639,555	\$350,250,437	\$35,349,167	\$350,725,756	\$130,036	\$1,773,300	\$7,526,856	\$1,162,932,239
12	Nov 2014	\$0	\$12,336,998	\$54,346,012	\$357,305,853	\$347,988,674	\$36,840,754	\$351,825,427	\$130,349	\$1,697,347	\$7,238,074	\$1,169,709,488
13	Dec 2014	\$0	\$12,547,940	\$55,322,011	\$363,190,742	\$350,017,330	\$38,130,422	\$353,805,006	\$130,566	\$1,208,818	\$7,412,762	\$1,181,765,598
14	13-Mo. Avg:	\$0	\$11,352,807	\$51,014,802	\$330,086,814	\$341,177,589	\$33,473,404	\$341,070,548	\$128,579	\$2,888,058	\$7,177,528	\$1,118,370,130

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

	Col 1	Col 2	Col 3	Col 4	Col 5	
						=Sum C2 to C4
	FERC Account:					
Line	Mo/YR	360	361	362	Total	Notes
15	Dec 2013	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2014	\$0	\$0	\$0	\$0	End of Year ("EOY") amount
17	BOY/EOY Average:	\$0	\$0	\$0	\$0	Average of Line 15 and Line 16

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> =C4+C5	<u>Col 4</u>	<u>Col 5</u>	
			Total Gen. and Int. Depreciation Reserve	General Depreciation Reserve	Intangible Depreciation Reserve	Source
Mo/YR						
18	Dec 2013	BOY:	\$1,737,446,477	\$855,592,937	\$881,853,540	FF1 219.28c and 200.21c for previous year
19	Dec 2014	EOY:	\$1,950,305,137	\$897,859,182	\$1,052,445,955	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,843,875,807			Average of Line 18 and Line 19

a) Average BOY/EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,843,875,807	Line 20
22	Transmission W&S Allocation Factor:	5.4507%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$100,504,286	Line 21 * Line 22

Changed from  
\$897,908,161 to  
\$897,859,182 due to  
DESI Depreciation  
Adjustment

b) EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,950,305,137	Line 19
25	Transmission W&S Allocation Factor:	5.4507%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$106,305,438	Line 24 * Line 25

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

1) Total Transmission Activity by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
27	Jan 2014	\$0	243,625	985,738	6,659,999	(1,833,264)	1,131,619	778,268	342,801	460,915	5,978,578	\$14,748,277
28	Feb 2014	\$0	203,294	824,578	7,867,654	(1,222,566)	1,411,691	2,357,848	76,253	193,618	68,908	\$11,781,278
29	Mar 2014	\$0	245,309	785,291	8,231,261	2,967,495	671,033	2,160,005	77,742	270,752	112,737	\$15,521,624
30	Apr 2014	\$0	245,743	984,073	5,550,080	(3,612,265)	496,810	4,055,784	77,654	564,254	(17,689)	\$8,344,445
31	May 2014	\$0	246,085	1,133,168	8,123,588	6,293,542	7,772	2,094,532	79,248	536,392	153,156	\$18,667,483
32	Jun 2014	\$0	273,926	1,943,817	23,581,042	2,055,744	(1,795,452)	1,433,962	75,590	568,544	54,521	\$28,191,692
33	Jul 2014	\$0	249,439	1,639,207	10,669,961	3,712,624	(129,485)	2,704,226	61,946	779,917	114,362	\$19,802,197
34	Aug 2014	\$0	246,151	859,694	8,761,785	1,192,878	1,639,379	2,242,044	76,783	262,795	58,091	\$15,339,600
35	Sep 2014	\$0	195,296	892,762	4,453,157	1,950,780	1,294,231	2,555,660	72,680	45,916	99,546	\$11,560,027
36	Oct 2014	\$0	263,008	1,022,263	4,774,168	4,047,371	(453,379)	4,784,933	(10,827)	351,817	(560,376)	\$14,218,978
37	Nov 2014	\$0	263,620	852,592	6,920,074	(974,668)	(3,648,911)	(11,721)	12,595	168,911	(369,233)	\$3,213,259
38	Dec 2014	\$0	263,327	792,252	5,692,645	2,336,093	(2,318,177)	1,366,110	(82,203)	551,056	199,144	\$8,800,246
39	Total:	\$0	\$2,938,823	\$12,715,432	\$101,285,412	\$16,913,764	-\$1,692,870	\$26,521,652	\$860,261	\$4,754,888	\$5,891,745	\$170,189,108

Schedule 8  
Accumulated Depreciation  
(Revised 2014  
TO10 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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2) Depreciation Expense (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
40	Jan 2014	\$0	\$189,721	\$806,327	\$5,575,784	\$2,935,077	\$440,375	\$1,944,358	\$286	\$39,794	\$89,402	\$12,021,125
41	Feb 2014	\$0	\$189,355	\$806,626	\$5,554,992	\$2,944,643	\$444,956	\$1,945,740	\$286	\$105,798	\$83,710	\$12,076,106
42	Mar 2014	\$0	\$191,669	\$808,222	\$5,589,350	\$2,973,495	\$450,919	\$1,963,695	\$286	\$103,230	\$84,695	\$12,165,561
43	Apr 2014	\$0	\$193,142	\$803,334	\$5,634,813	\$2,973,988	\$453,504	\$1,964,075	\$286	\$106,459	\$84,655	\$12,214,257
44	May 2014	\$0	\$193,155	\$806,444	\$5,686,428	\$2,978,163	\$460,838	\$1,966,167	\$297	\$66,484	\$84,856	\$12,242,831
45	Jun 2014	\$0	\$193,155	\$808,535	\$5,759,154	\$3,001,304	\$468,965	\$1,978,587	\$297	\$66,668	\$85,157	\$12,361,821
46	Jul 2014	\$0	\$193,130	\$811,202	\$5,818,843	\$3,007,767	\$473,303	\$1,985,907	\$300	\$68,591	\$85,408	\$12,444,452
47	Aug 2014	\$0	\$193,129	\$812,515	\$5,853,986	\$3,013,975	\$477,588	\$1,993,418	\$300	\$68,119	\$85,582	\$12,498,613
48	Sep 2014	\$0	\$219,082	\$828,861	\$5,843,080	\$3,022,299	\$491,009	\$1,998,741	\$300	\$68,465	\$85,820	\$12,557,657
49	Oct 2014	\$0	\$219,084	\$830,327	\$5,858,966	\$3,027,746	\$523,190	\$1,990,717	\$300	\$51,444	\$76,406	\$12,578,182
50	Nov 2014	\$0	\$219,086	\$903,931	\$5,802,821	\$3,033,875	\$533,409	\$2,007,767	\$301	\$51,086	\$70,472	\$12,622,747
51	Dec 2014	\$0	\$219,102	\$906,711	\$5,863,956	\$3,293,576	\$617,173	\$2,480,833	\$299	\$50,823	\$65,482	\$13,497,954
52	Total:	\$0	\$2,412,811	\$9,933,035	\$68,842,174	\$36,205,910	\$5,835,230	\$24,220,005	\$3,536	\$846,959	\$981,646	\$149,281,306

3) Total Transmission Activity less Depreciation Expense (See Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
53	Jan 2014	\$0	\$53,904	\$179,410	\$1,084,215	-\$4,768,342	\$691,243	-\$1,166,090	\$342,516	\$421,121	\$5,889,176	\$2,727,153
54	Feb 2014	\$0	\$13,939	\$17,952	\$2,312,662	-\$4,167,209	\$966,734	\$412,108	\$75,968	\$87,820	-\$14,802	-\$294,828
55	Mar 2014	\$0	\$53,639	-\$22,932	\$2,641,911	-\$6,000	\$220,115	\$196,310	\$77,456	\$167,522	\$28,041	\$3,356,063
56	Apr 2014	\$0	\$52,601	\$180,739	-\$84,733	-\$6,586,252	\$43,306	\$2,091,709	\$77,368	\$457,795	-\$102,344	-\$3,869,812
57	May 2014	\$0	\$52,930	\$326,725	\$2,437,160	\$3,315,379	-\$453,066	\$128,365	\$78,952	\$469,908	\$68,300	\$6,424,653
58	Jun 2014	\$0	\$80,771	\$1,135,281	\$17,821,887	-\$945,560	-\$2,264,418	-\$544,626	\$75,294	\$501,876	-\$30,635	\$15,829,871
59	Jul 2014	\$0	\$56,309	\$828,005	\$4,851,118	\$704,857	-\$602,788	\$718,319	\$61,645	\$711,326	\$28,954	\$7,357,745
60	Aug 2014	\$0	\$53,022	\$47,178	\$2,907,799	-\$1,821,097	\$1,161,791	\$248,626	\$76,483	\$194,677	-\$27,491	\$2,840,987
61	Sep 2014	\$0	-\$23,786	\$63,901	-\$1,389,923	-\$1,071,520	\$803,221	\$556,919	\$72,380	-\$22,549	\$13,726	-\$997,630
62	Oct 2014	\$0	\$43,924	\$191,935	-\$1,084,798	\$1,019,625	-\$976,569	\$2,794,216	-\$11,127	\$300,373	-\$636,782	\$1,640,796
63	Nov 2014	\$0	\$44,534	-\$51,339	\$1,117,253	-\$4,008,543	-\$4,182,320	-\$2,019,488	\$12,294	\$117,825	-\$439,705	-\$9,409,488
64	Dec 2014	\$0	\$44,225	-\$114,459	-\$171,311	-\$957,484	-\$2,935,349	-\$1,114,723	-\$82,502	\$500,234	\$133,662	-\$4,697,707
65	Total:	\$0	\$526,012	\$2,782,397	\$32,443,238	-\$19,292,146	-\$7,528,100	\$2,301,647	\$856,725	\$3,907,929	\$4,910,100	\$20,907,802

4) Calculation of Other Transmission Activity

A) Change in Depreciation Reserve - ISO (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>
66	\$0	\$2,315,759	\$8,248,694	\$64,877,763	\$10,719,289	\$7,559,934	\$25,254,978	\$4,392	-\$3,366,563	\$4,993,365	\$120,607,611
B) Total Depreciation Expense (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>
67	\$0	\$2,412,811	\$9,933,035	\$68,842,174	\$36,205,910	\$5,835,230	\$24,220,005	\$3,536	\$846,959	\$981,646	\$149,281,306
C) Other Activity (See Note 8)											
	<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>
68	\$0	-\$97,052	-\$1,684,341	-\$3,964,411	-\$25,486,621	\$1,724,704	\$1,034,974	\$856	-\$4,213,522	\$4,011,719	-\$28,673,694

5) Other Transmission Activity (See Note 9)

	<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>
69	Jan 2014	\$0	-\$9,945	-\$108,607	-\$132,486	-\$6,299,399	-\$158,365	-\$524,351	\$342	-\$454,052	\$4,811,657	-\$2,875,206
70	Feb 2014	\$0	-\$2,572	-\$10,867	-\$282,596	-\$5,505,249	-\$221,481	\$185,311	\$76	-\$94,687	-\$12,094	-\$5,944,160
71	Mar 2014	\$0	-\$9,897	\$13,882	-\$322,829	-\$7,927	-\$50,429	\$88,274	\$77	-\$180,622	\$22,911	-\$446,560
72	Apr 2014	\$0	-\$9,705	-\$109,411	\$10,354	-\$8,701,018	-\$9,921	\$940,572	\$77	-\$493,594	-\$83,618	-\$8,456,265
73	May 2014	\$0	-\$9,766	-\$197,785	-\$297,809	\$4,379,907	\$103,798	\$57,721	\$79	-\$506,654	\$55,804	\$3,585,295
74	Jun 2014	\$0	-\$14,903	-\$687,249	-\$2,177,751	-\$1,249,168	\$518,783	-\$244,900	\$75	-\$541,122	-\$25,030	-\$4,421,264
75	Jul 2014	\$0	-\$10,389	-\$501,238	-\$592,784	\$931,178	\$138,100	\$323,004	\$62	-\$766,951	\$23,656	-\$455,362
76	Aug 2014	\$0	-\$9,783	-\$28,560	-\$355,319	-\$2,405,830	-\$266,169	\$111,799	\$76	-\$209,900	-\$22,461	-\$3,186,147
77	Sep 2014	\$0	\$4,389	-\$38,683	\$169,842	-\$1,415,572	-\$184,020	\$250,428	\$72	\$24,312	\$11,215	-\$1,178,017
78	Oct 2014	\$0	-\$8,104	-\$116,189	\$132,557	\$1,347,014	\$223,734	\$1,256,465	-\$11	-\$323,862	-\$520,273	\$1,991,332
79	Nov 2014	\$0	-\$8,217	\$31,078	-\$136,523	-\$5,295,638	\$958,179	-\$908,096	\$12	-\$127,039	-\$359,254	-\$5,845,497
80	Dec 2014	<u>\$0</u>	<u>-\$8,160</u>	<u>\$69,288</u>	<u>\$20,933</u>	<u>-\$1,264,920</u>	<u>\$672,495</u>	<u>-\$501,254</u>	<u>-\$82</u>	<u>-\$539,351</u>	<u>\$109,206</u>	<u>-\$1,441,844</u>
81	Total:	\$0	-\$97,052	-\$1,684,341	-\$3,964,411	-\$25,486,621	\$1,724,704	\$1,034,974	\$856	-\$4,213,522	\$4,011,719	-\$28,673,694

Notes:

1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based 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:

- Depreciation Expense (on Lines 40 to 51) for the same month;
- Other Transmission Activity (on Lines 69 to 80) for the same month; and
- 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:

- Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
- Other Transmission Activity for May of the Prior Year (on Line 73, Column 5); and
- 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) Total Transmission Activity by Account represents accumulated depreciation changes for all Transmission plant.

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

5) Amount in matrix on lines 27 to 38 minus amount in matrix on lines 40 to 51.

6) Line 13 - Line 1.

7) Line 52.

8) Line 66 - Line 67.

9) For each column (FERC Account) divide Line 68 by Line 65 to arrive at a ratio for each column.

Apply the ratio of each column to each monthly value from Lines 53-64 to calculate the values for the corresponding months listed in Lines 69-80.

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2014

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 2013	\$75,790,816	\$137,147,763	\$376,495,331	\$2,708,882,934	\$1,443,480,699	\$143,991,959	\$764,993,254	\$207,785	\$12,339,134	\$68,770,632	\$5,732,100,308
2	Jan 2014	\$75,790,366	\$136,883,423	\$376,634,533	\$2,698,781,664	\$1,448,184,854	\$145,489,837	\$765,536,889	\$207,833	\$32,805,650	\$64,392,580	\$5,744,707,630
3	Feb 2014	\$75,790,366	\$138,556,211	\$377,379,952	\$2,715,473,623	\$1,462,374,821	\$147,439,312	\$772,601,242	\$207,887	\$32,009,282	\$65,150,347	\$5,786,983,045
4	Mar 2014	\$75,790,388	\$139,620,906	\$375,097,751	\$2,737,560,774	\$1,462,616,878	\$148,284,831	\$772,750,893	\$207,978	\$33,010,659	\$65,119,306	\$5,810,060,365
5	Apr 2014	\$75,788,071	\$139,629,790	\$376,549,497	\$2,762,637,281	\$1,464,670,502	\$150,682,777	\$773,573,864	\$215,663	\$20,615,118	\$65,273,514	\$5,829,636,078
6	May 2014	\$75,787,470	\$139,629,790	\$377,526,194	\$2,797,969,715	\$1,476,051,049	\$153,340,109	\$778,460,487	\$215,699	\$20,672,252	\$65,505,014	\$5,885,157,779
7	Jun 2014	\$75,785,828	\$139,612,178	\$378,771,301	\$2,826,968,153	\$1,479,229,820	\$154,758,583	\$781,340,610	\$218,273	\$21,268,441	\$65,698,764	\$5,923,651,953
8	Jul 2014	\$75,785,828	\$139,611,418	\$379,384,643	\$2,844,041,959	\$1,482,282,888	\$156,159,480	\$784,295,714	\$218,116	\$21,122,021	\$65,832,618	\$5,948,734,686
9	Aug 2014	\$75,785,820	\$158,372,560	\$387,016,704	\$2,838,743,440	\$1,486,376,716	\$160,547,978	\$786,389,855	\$218,085	\$21,229,358	\$66,015,584	\$5,980,696,100
10	Sep 2014	\$75,785,447	\$158,373,974	\$387,701,453	\$2,846,461,397	\$1,489,055,616	\$171,070,328	\$783,233,035	\$218,086	\$15,951,594	\$58,774,153	\$5,986,625,084
11	Oct 2014	\$75,785,292	\$158,375,608	\$422,068,988	\$2,819,184,441	\$1,492,069,677	\$174,411,532	\$789,940,975	\$218,736	\$15,840,492	\$54,209,043	\$6,002,104,784
12	Nov 2014	\$75,785,292	\$158,387,114	\$423,366,856	\$2,848,885,302	\$1,619,791,655	\$201,800,310	\$976,065,398	\$217,187	\$15,758,975	\$50,370,701	\$6,370,428,791
13	Dec 2014	\$75,785,255	\$158,395,947	\$428,326,101	\$2,920,111,450	\$1,785,692,481	\$230,375,816	\$1,044,185,331	\$217,201	\$12,994,314	\$79,698,349	\$6,735,782,244

14  
15 Depreciation Rates (Percent per year) See "18-DepRates" and Instruction 1.

16	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	Dec 2013	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17b	Jan 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%

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

20												
21	FERC Account:											
22	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Month Total
23	Jan 2014	\$0	\$189,721	\$806,327	\$5,575,784	\$2,935,077	\$440,375	\$1,944,358	\$286	\$39,794	\$89,402	\$12,021,125
24	Feb 2014	\$0	\$189,355	\$806,626	\$5,554,992	\$2,944,643	\$444,956	\$1,945,740	\$286	\$105,798	\$83,710	\$12,076,106
25	Mar 2014	\$0	\$191,669	\$808,222	\$5,589,350	\$2,973,495	\$450,919	\$1,963,695	\$286	\$103,230	\$84,695	\$12,165,561
26	Apr 2014	\$0	\$193,142	\$803,334	\$5,634,813	\$2,973,988	\$453,504	\$1,964,075	\$286	\$106,459	\$84,655	\$12,214,257
27	May 2014	\$0	\$193,155	\$806,444	\$5,686,428	\$2,978,163	\$460,838	\$1,966,167	\$297	\$66,484	\$84,856	\$12,242,831
28	Jun 2014	\$0	\$193,155	\$808,535	\$5,759,154	\$3,001,304	\$468,965	\$1,978,587	\$297	\$66,668	\$85,157	\$12,361,821
29	Jul 2014	\$0	\$193,130	\$811,202	\$5,818,843	\$3,007,767	\$473,303	\$1,985,907	\$300	\$68,591	\$85,408	\$12,444,452
30	Aug 2014	\$0	\$193,129	\$812,515	\$5,853,986	\$3,013,975	\$477,588	\$1,993,418	\$300	\$68,119	\$85,582	\$12,498,613
31	Sep 2014	\$0	\$219,082	\$828,861	\$5,843,080	\$3,022,299	\$491,009	\$1,998,741	\$300	\$68,465	\$85,820	\$12,557,657
32	Oct 2014	\$0	\$219,084	\$830,327	\$5,858,966	\$3,027,746	\$523,190	\$1,990,717	\$300	\$51,444	\$76,406	\$12,578,182
33	Nov 2014	\$0	\$219,086	\$903,931	\$5,802,821	\$3,033,875	\$533,409	\$2,007,767	\$301	\$51,086	\$70,472	\$12,622,747
34	Dec 2014	\$0	\$219,102	\$906,711	\$5,863,956	\$3,293,576	\$617,173	\$2,480,833	\$299	\$50,823	\$65,482	\$13,497,954
35	Totals:	\$0	\$2,412,811	\$9,933,035	\$68,842,174	\$36,205,910	\$5,835,230	\$24,220,005	\$3,536	\$846,959	\$981,646	\$149,281,306

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

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

41		<u>360</u>		<u>361</u>		<u>362</u>		<u>Source</u>
42	Distribution Plant - ISO BOY	\$0		\$0		\$0		6-PlantInService Line 15.
43	Distribution Plant - ISO EOY	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>		6-PlantInService Line 16.
44	Average BOY/EOY :	\$0		\$0		\$0		
45								
46	Depreciation Rates (Percent per year) See "18-DepRates".							
47		<u>360</u>		<u>361</u>		<u>362</u>		
48		1.67%		3.20%		3.13%		
49								
50	Depreciation Expense for Distribution Plant - ISO							See Note 2 and Instruction 2
51								
52		<u>360</u>		<u>361</u>		<u>362</u>		<u>Total</u>
53		\$0		\$0		\$0		\$0 Total is sum of Depreciation Expense for accounts
54								360, 361, and 362
55								

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

57						
58	Total General Plant Depreciation Expense			205,399,899		FF1 336.10f
59	Total Intangible Plant Depreciation Expense			274,425,716		FF1 336.1f
60	Sum of Total General and Total Intangible Depreciation Expense			\$479,825,615		Line 58 + Line 59
61	Transmission Wages and Salaries Allocation Factor			5.4507%		27-Allocators, Line 9
62	General and Intangible Depreciation Expense			\$26,153,893		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	\$149,281,306		Line 37, Col 12				
68	2) Depreciation Expense for Distribution Plant - ISO	\$0		Line 53				
69	3) General and Intangible Depreciation Expense	\$26,153,893		Line 62				
70	Depreciation Expense:	\$175,435,199		Line 67 + Line 68 + Line 69				

Changed from  
\$205,448,878 to  
\$205,399,899 due to  
DESI depreciation  
adjustment

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 input from Schedule 18. However, in the event of a mid-year change in depreciation rates approved by the Commission, the rates stated on Schedule 18 will represent end of Prior Year rates. To correctly calculate depreciation expense for Transmission Plant - ISO for the entire Prior Year, input depreciation rates from Schedule 18 only for those months during which the new rates were in effect, and input previous effective rates in the months for which they were in effect.
- 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.

Calculation of Allocation Factors

Inputs are shaded yellow

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 137, Col. 7	\$35,542,446
2	Total Wages and Salaries	FF1 354.28b	\$850,982,252
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$260,260,283
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$590,721,969
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$99,991,276
6	Less A&G NOIC	20-AandG, Note 2	\$38,642,975
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$61,348,301
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$652,070,270
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	5.4507%
10			
2) Calculation of Transmission Plant Allocation Factor			
Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$6,735,774,979
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,877,243,156
17	Electric Miscellaneous Intangible Plant	Line 16 * Line 9	\$102,323,043
18	Total General Plant	6-PlantInService, Line 21, C1	\$2,710,406,288
19	General Plant	Line 18 * Line 9	\$147,736,333
20	Total Plant In Service	FF1 207.104g	\$38,786,580,938
21			
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	18.0110%
23			
3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)			
24			
25			
26	a) Outages	Values	Notes
27	ISO Outages	8,548	Applied to Accounts
28	Non-ISO Outages	11,433	561.000 Load Dispatching
29	Total Outages	19,981 = L27 + L28	561.100 Load Dispatch-Reliability
30	Outages Percent ISO	42.8% = L27 / L29	561.200 Load Dispatch Monitor and Operate Trans. System
31			
32	b) Circuits	Values	Notes
33	ISO Circuits	215	Applied to Accounts
34	Non-ISO Circuits	998	562 - Operating Transmission Stations
35	Total Circuits	1,213 = L33 + L34	
36	Circuits Percent ISO	17.7% = L33 / L35	
37			
38	c) Relay Routines	Values	Notes
39	ISO Relay Routines	559	Applied to Accounts
40	Non-ISO Relay Routines	1,600	562 - Routine Testing and Inspection
41	Total Relay Routines	2,159 = L39 + L40	
42	Relay Routines Percent ISO	25.9% = L39 / L41	
43			
44	d) Line Miles	Values	Notes
45	ISO Line Miles	5,724	Applied to Accounts
46	Non-ISO Line Miles	6,409	563 - Inspect and Patrol Line
47	Total Line Miles	12,133 = L45 + L46	571 - Poles and Structures
48	Line Miles Percent ISO	47.2% = L45 / L47	571 - Insulators and Conductors
49			571 - Transmission Line Rights of Way
50	e) Underground Line Miles	Values	Notes
51	ISO Underground Line Miles	1	Applied to Accounts
52	Non-ISO Underground Line Miles	353	564 - Underground Line Expense
53	Total Underground Line Miles	354 = L51 + L52	572 - Maintenance of Underground Transmission Lines
54	Underground Line Miles Percent ISO	0.3% = L51 / L53	
55			
56	f) Line Rents Costs	Values	Notes
57	ISO Line Rent Costs	6,835,650	Applied to Accounts
58	Non-ISO Line Rent Costs	2,553,194	567 - Line Rents
59	Total Line Rent Costs	9,388,844 = L57 + L58	
60	Line Rent Costs Percent ISO	72.8% = L57 / L59	
61			



62	g) Morongo Acres	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
63	ISO Morongo Acres	377		567 - Morongo Lease
64	Non-ISO Morongo Acres	38		
65	Total Morongo Acres	416 = L63 + L64		
66	Morongo Acres Percent ISO	90.8% = L63 / L65		
67				
68	h) Transformers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
69	ISO Transformers	130		570 - Maintenance of Power Transformers
70	Non-ISO Transformers	471		
71	Total Transformers	601 = L69 + L70		
72	Transformers Percent ISO	21.6% = L69 / L71		
73				
74	i) Circuit Breakers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
75	ISO Circuit Breakers	1,097		570 - Maintenance of Transmission Circuit Breakers
76	Non-ISO Breakers	2,051		
77	Total Circuit Breakers	3,148 = L75 + L76		
78	Circuit Breakers Percent ISO	34.8% = L75 / L77		
79				
80	j) Voltage Control Equipment	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
81	ISO Voltage Control Equipment	295		570 - Maintenance of Transmission Voltage Equipment
82	Non-ISO Voltage Control Equipment	152		
83	Total Voltage Control Equipment	447 = L81 + L82		
84	Voltage Control Equipment Percent ISO	66.0% = L81 / L83		
85				
86	k) Substation Work Order Cost	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
87	ISO Substation Work Order Costs	319,908		570 - Substation Work Order Related Expense
88	Non-ISO Substation Work Order Costs	2,402,108		
89	Total Substation Work Order Costs	2,722,016 = L87 + L88		
90	Substation Work Order Costs Percent ISO	11.8% = L87 / L89		
91				
92	l) Transmission Work Order Cost	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
93	ISO Transmission Work Order Costs	355,083		571 - Transmission Work Order Related Expense
94	Non-ISO Transmission Work Order Costs	3,832,923		
95	Total Transmission Work Order Costs	4,188,006 = L93 + L94		
96	Transmission Work Order Costs Percent ISO	8.5% = L93 / L95		
97				
98	m) Transmission Facility Property Damage	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
99	ISO Transmission Fac. Property Damage	620,672		573 - Provision for Property Damage Expense to Trans. Fac.
100	Non-ISO Transmission Fac. Property Damage	757,599		
101	Total Transmission Facility Property Damage	1,378,271 = L99 + L100		
102	Trans. Fac. Property Damage Percent ISO	45.0% = L99 / L101		
103				
104	n) Distribution Transformers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
105	ISO Distribution Transformers	0		592 - Maintenance of Distribution Transformers
106	Non-ISO Distribution Transformers	2,248		
107	Total Distribution Transformers	2,248 = L105 + L106		
108	Distribution Transformers Percent ISO	0.0% = L105 / L107		
109				
110	o) Distribution Circuit Breakers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
111	ISO Distribution Circuit Breakers	0		592 - Maintenance of Distribution Circuit Breakers
112	Non-ISO Distribution Circuit Breakers	8,874		
113	Total Distribution Circuit Breakers	8,874 = L111 + L112		
114	Distribution Circuit Breakers Percent ISO	0.0% = L111 / L113		
115				
116	p) Distribution Voltage Control Equipment	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
117	ISO Distribution Voltage Control Equipment	0		592 - Maintenance of Distribution Voltage Control Equipment
118	Non-ISO Distribution Voltage Control Equip.	2,319		
119	Total Distribution Voltage Control Equipment	2,319 = L117 + L118		
120	Distribution Voltage Control Equip. Pct. ISO	0.0% = L117 / L119		

One Time Adjustment for Revised 2015 True Up TRR		
Description	Amount	Source
Revised TO11 True Up TRR in TO2025 Posting	\$970,159,090	TO2025 Draft Annual Posting - WP Schedule 3 - One Time Adj-Prior Period, Page 36, Line 45
TO11 True Up TRR in TO2019 Annual Update	\$970,214,916	TO2019 Annual Update - WP Schedule 3 - One Time Adj Prior Period, Page 6, Line 45
<b>Variance*</b>	<b>-\$55,825</b>	

\* Variance Includes Adjustment for:  
(1) 2015 DESI General Plant adjustment

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True Up TRR  
(Revised 2015  
TO11 True Up TRR)

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Calculation of True Up TRR

A) Rate Base for True Up TRR

Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$7,336,125,812
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$270,300,230
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$15,777,540
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$5,071,512
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	\$8,206,978
8	Working Capital			Line 5 + Line 6 + Line 7	\$29,056,030
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,246,135,909
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	-\$117,513,379
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,363,649,288
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$1,289,564,662
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$378,577,965
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$31,931,714
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$14,911,861
16	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
17	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L15a+L16	\$5,323,944,666

B) Return on Capital

Line					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.2171%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$384,232,110

C) Income Taxes

20	Income Taxes = [(((RB * ER) + D) * (CTR/(1 - CTR))) + CO/(1 - CTR)]				\$194,508,667
Where:					
21	RB = Rate Base		Line 17		\$5,323,944,666
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1	Instruction 1, Line k	5.1606%	
23	CTR = Composite Tax Rate		1-Base TRR L 58	40.7547%	
24	CO = Credits and Other		1-Base TRR L 62	\$2,086,200	
25	D = Book Depreciation of AFUDC Equity Book Basis		1-Base TRR L 64	\$2,892,817	

Schedule 4  
True Up TRR  
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**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$80,036,269
27	A&G Expense	1-Base TRR L 66	\$51,275,379
27a	PBOPs True Up TRR Adjustment	35-PBOPs L 14	-\$1,125,993
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$1,403,660
29	Depreciation Expense	1-Base TRR L 68	\$216,776,042
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$0
31	Other Taxes	1-Base TRR L 70	\$53,568,882
32	Revenue Credits	1-Base TRR L 71	-\$55,106,642
33	Return on Capital	Line 19	\$384,232,110
34	Income Taxes	Line 20	\$194,508,667
35	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 74	\$0
36	Amortization and Regulatory Debits/Credits	1-Base TRR L 75	\$0
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$925,568,374
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$33,453,290
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$959,021,664

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

<u>Line</u>		<u>Reference:</u>
40	True Up TRR wo FF: \$959,021,664	Line 39
41	Franchise Fee Factor: 0.921%	28-FFU, L 5
42	Franchise Fee Expense: \$8,828,448	Line 40 * Line 41
43	Uncollectibles Expense Factor: 0.241%	28-FFU, L 5
44	Uncollectibles Expense: \$2,308,979	Line 42 * Line 43
45	True Up TRR: \$970,159,090	L 40 + L 42 + L 44

<b>Change In TO11 TUTRR</b>	
\$970,159,090	
<u>\$970,214,916</u>	TO2019 Annual Update - WP Schedule 3 - One Time Adj Prior Period, Page 6, Line 45
-\$55,825	DESI General Plant and Depreciation Adjustment

Schedule 4  
True Up TRR  
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TO11 True Up TRR)

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**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 18

and the "Equity Rate of Return Including Preferred Stock" on Line 22 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	9.80%	1-Base TRR L 49	Jan 1, 2015	Dec 31, 2015	365
b	ROE start of Prior Year	9.80%	See Line e below			
c			Total days in year:			365
d	Wtd. Avg. ROE in Prior Year	9.80%	((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 in ER11-3697
f Beginning of Prior Year	Settlement in ER11-3697

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	2.0565%	1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.4748%	1-Base TRR L 51
i Wtd. Cost of Common Stock	4.6857%	1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.2171%	Sum of Lines f to h

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.1606%	Sum of Lines g to h

2) Beginning with the True Up Adjustment calculation for 2012 utilizing the True Up TRR for 2012, exclude from CWIP recovery the capital cost of facilities that were purchased for the portion of Tehachapi Segment 8 near the Chino Airport, but due to the April 25, 2011 Notice of Presumed Hazard issued to SCE by the FAA are not used in the construction of Tehachapi or in any other CWIP incentive project. Additionally, SCE will permanently exclude from Plant In Service, Rate Base, and transmission rates these capital costs if the facilities are not used in the construction of any SCE transmission project.

-\$55,825	DESI General Plant and Depreciation Adjustment
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Plant In Service

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: 2015

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
													Sum C2 - C11
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
1	Dec 2014	\$75,785,255	\$158,395,947	\$428,326,101	\$2,920,111,450	\$1,785,929,479	\$230,528,301	\$1,044,386,521	\$217,201	\$12,994,314	\$79,700,254	\$6,736,374,822	
2	Jan 2015	\$75,785,255	\$158,393,914	\$430,854,179	\$2,923,748,335	\$1,810,645,521	\$233,272,102	\$1,071,259,146	\$222,642	\$12,994,564	\$80,907,572	\$6,798,083,228	
3	Feb 2015	\$75,783,590	\$158,530,514	\$432,978,023	\$2,928,852,612	\$1,805,242,528	\$233,521,465	\$1,071,640,903	\$223,065	\$12,994,592	\$81,692,354	\$6,801,459,646	
4	Mar 2015	\$75,783,590	\$158,542,221	\$435,911,134	\$2,934,678,811	\$2,024,015,841	\$293,982,341	\$1,176,569,445	\$223,067	\$12,994,569	\$105,455,883	\$7,218,156,901	
5	Apr 2015	\$75,783,590	\$158,545,021	\$433,536,682	\$2,936,934,028	\$2,136,378,423	\$300,674,279	\$1,213,749,149	\$223,067	\$12,994,564	\$180,453,600	\$7,449,272,404	
6	May 2015	\$75,783,590	\$158,559,038	\$433,951,440	\$2,943,551,475	\$2,141,825,380	\$301,752,481	\$1,215,104,143	\$223,068	\$12,994,464	\$181,538,151	\$7,465,283,229	
7	Jun 2015	\$76,940,165	\$157,454,244	\$431,926,231	\$2,960,227,011	\$2,142,062,185	\$302,253,841	\$1,214,709,727	\$223,055	\$12,994,453	\$181,870,675	\$7,480,661,588	
8	Jul 2015	\$77,239,553	\$163,291,286	\$433,928,451	\$2,967,188,640	\$2,143,405,658	\$303,364,191	\$1,215,710,155	\$224,237	\$12,995,491	\$182,253,359	\$7,499,601,020	
9	Aug 2015	\$77,239,553	\$163,336,310	\$435,073,004	\$2,969,788,939	\$2,153,235,094	\$304,612,336	\$1,230,687,035	\$224,238	\$12,995,289	\$185,175,432	\$7,532,367,229	
10	Sep 2015	\$77,240,122	\$163,362,165	\$435,905,861	\$2,965,706,099	\$2,154,844,406	\$305,234,605	\$1,231,643,124	\$224,521	\$12,995,628	\$185,617,059	\$7,532,773,590	
11	Oct 2015	\$79,088,203	\$163,057,905	\$454,131,466	\$3,008,870,880	\$2,155,525,184	\$306,054,505	\$1,232,109,542	\$221,513	\$12,992,013	\$185,716,212	\$7,597,767,423	
12	Nov 2015	\$77,240,122	\$163,176,955	\$455,929,657	\$3,010,610,364	\$2,156,598,960	\$306,859,092	\$1,231,899,363	\$221,357	\$13,010,566	\$185,944,059	\$7,601,490,495	
13	Dec 2015	\$77,976,655	\$163,072,480	\$470,458,376	\$3,030,177,247	\$2,164,385,765	\$310,509,485	\$1,239,444,990	\$221,416	\$13,011,928	\$187,085,636	\$7,656,343,978	
14	13-Mo. Avg:	\$76,743,788	\$160,593,692	\$439,454,662	\$2,961,572,761	\$2,059,545,725	\$287,124,540	\$1,183,762,557	\$222,496	\$12,997,110	\$154,108,480	\$7,336,125,812	

2) Distribution Plant - ISO

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

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
						Sum C2 - C4
<u>Line</u>	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	
15	Dec 2014	\$0	\$0	\$0	\$0	
16	Dec 2015	\$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: \$7,336,125,812	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$7,656,343,978	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Changed from \$2,714,243,545 to \$2,710,406,288 due to DESI General Plant Adjustment
						Notes
20	December	FF1 206.99.b and 204.5b	\$2,710,406,288	\$1,877,243,156	\$4,587,649,444	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$2,803,909,398	\$1,597,954,444	\$4,401,863,842	End of year ("EOY") amount
a) BOY/EOY Average G&I Plant						
			Amount	Source		
22		Average BOY/EOY Value:	\$4,494,756,643	Average of Line 20 and 21.		Changed from \$2,810,955,447 to \$2,803,909,398 due to DESI General Plant Adjustment
23		Transmission W&S Allocation Factor:	6.0137%	27-Allocators, Line 9		
24		General + Intangible Plant:	\$270,300,230	Line 22 * Line 23.		
b) EOY G&I Plant						
			Amount	Source		
25		EOY Value:	\$4,401,863,842	Line 21.		
26		Transmission W&S Allocation Factor:	6.0137%	27-Allocators, Line 9		
27		General + Intangible Plant:	\$264,713,955	Line 25 * Line 26.		

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

#### 1) Total Transmission Activity by Account (See Note 3)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12 Sum C2 - C11
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
28	Jan 2015	\$0	-\$2,838	\$3,560,803	\$8,432,114	\$24,372,159	\$12,932,404	\$28,539,530	\$6,172,543	\$285,947	\$1,194,101	\$85,486,763
29	Feb 2015	-\$349	\$190,639	\$2,345,864	\$9,924,868	-\$5,270,016	\$5,198,777	\$745,804	\$480,409	\$32,741	\$782,112	\$14,430,849
30	Mar 2015	\$0	\$16,338	\$4,178,997	\$13,257,711	\$218,586,026	\$64,533,694	\$105,108,243	\$1,567	-\$26,581	\$23,762,075	\$429,418,069
31	Apr 2015	\$0	\$3,909	-\$3,390,986	\$5,063,862	\$112,328,866	\$12,534,695	\$37,402,855	-\$25	-\$5,196	\$74,996,170	\$238,934,149
32	May 2015	\$0	\$19,658	\$588,514	\$15,283,449	\$5,051,673	\$7,281,783	\$1,522,432	\$1,074	-\$115,031	\$1,083,873	\$30,717,425
33	Jun 2015	\$1,156,575	-\$1,084,309	-\$1,853,042	\$34,753,868	\$182,593	\$5,739,970	-\$154,220	-\$14,458	-\$12,236	\$332,115	\$39,046,855
34	Jul 2015	\$62,837	\$8,006,827	\$2,620,572	\$15,425,026	\$1,410,692	\$7,756,882	\$1,229,547	\$1,341,180	\$1,186,909	\$382,424	\$39,422,897
35	Aug 2015	\$0	\$62,835	\$1,184,223	\$5,928,134	\$8,858,401	\$8,206,518	\$21,939,933	\$1,079	-\$231,501	\$2,881,595	\$48,831,217
36	Sep 2015	\$1,183	\$45,668	\$1,167,663	-\$9,448,557	\$1,555,773	\$4,823,532	\$1,207,088	\$320,906	\$387,639	\$441,322	\$502,217
37	Oct 2015	\$387,886	-\$289,864	\$24,403,405	\$104,813,287	\$661,129	\$6,329,501	\$412,046	-\$3,412,233	-\$4,133,649	\$99,113	\$129,270,622
38	Nov 2015	-\$387,886	\$119,124	\$2,559,556	\$3,949,535	\$1,097,957	\$8,300,983	-\$148,257	-\$176,582	\$21,215,092	\$227,853	\$36,757,375
39	Dec 2015	\$154,588	-\$145,805	\$20,503,732	\$44,300,689	\$7,635,247	\$26,258,522	\$8,874,794	\$66,935	\$1,558,102	\$1,139,739	\$110,346,544
40	Total:	\$1,374,833	\$6,942,183	\$57,869,299	\$251,683,986	\$376,470,501	\$169,897,262	\$206,679,795	\$4,782,396	\$20,142,237	\$107,322,491	\$1,203,164,981

2) ISO Incentive Plant Activity (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
41	Jan 2015	\$0	\$0	\$107,745	-\$103,508	\$22,239,936	\$1,495,060	\$23,529,620	\$0	\$0	\$409,570	\$47,678,424
42	Feb 2015	\$0	\$0	\$1,603,510	\$1,344,100	-\$4,445,501	-\$357,250	-\$348,344	\$0	\$0	\$623,605	-\$1,579,879
43	Mar 2015	\$0	\$0	\$13,209	\$29,443	\$217,424,764	\$59,961,701	\$104,568,149	\$0	\$0	\$23,675,774	\$405,673,040
44	Apr 2015	\$0	\$0	\$7,935	\$64,408	\$112,119,814	\$5,975,835	\$36,732,171	\$0	\$0	\$74,904,322	\$229,804,484
45	May 2015	\$0	-\$243	\$7,536	-\$142,240	\$2,600,742	\$317,876	\$1,019,191	\$0	\$0	\$1,043,620	\$4,846,482
46	Jun 2015	\$1,156,575	-\$1,156,575	-\$2,428,702	\$2,574,007	-\$153,546	-\$140,697	-\$876,130	\$0	\$0	\$307,845	-\$717,223
47	Jul 2015	\$0	\$352,196	\$553,029	\$359,977	\$1,827,477	\$295,734	\$540,923	\$0	\$0	\$366,995	\$4,296,331
48	Aug 2015	\$0	\$0	\$1,051,579	\$4,510	\$2,837,568	\$395,309	\$1,012,358	\$0	\$0	\$478,879	\$5,780,203
49	Sep 2015	\$1,345	-\$24,230	\$48,195	\$102,547	\$1,223,810	\$107,352	\$452,706	\$0	\$0	\$423,197	\$2,334,923
50	Oct 2015	\$0	-\$340,652	\$3,747,093	-\$4,922,519	\$539,298	\$144,629	\$575,463	\$0	\$0	\$96,697	-\$159,991
51	Nov 2015	\$0	\$118,864	\$13,830	\$15,591	\$1,247,894	-\$114,191	-\$334,366	\$0	\$0	\$228,236	\$1,175,858
52	Dec 2015	\$0	\$0	\$525,463	\$273,927	\$6,695,523	\$879,484	\$4,879,962	\$0	\$0	\$1,030,659	\$14,285,018
53	Total:	\$1,157,920	-\$1,050,640	\$5,250,422	-\$399,758	\$364,157,781	\$68,960,844	\$171,751,703	\$0	\$0	\$103,589,398	\$713,417,670

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
54	Jan 2015	\$0	-\$2,838	\$3,453,057	\$8,535,622	\$2,132,223	\$11,437,344	\$5,009,910	\$6,172,543	\$285,947	\$784,531	\$37,808,340
55	Feb 2015	-\$349	\$190,639	\$742,353	\$8,580,767	-\$824,515	\$5,556,027	\$1,094,148	\$480,409	\$32,741	\$158,508	\$16,010,728
56	Mar 2015	\$0	\$16,338	\$4,165,787	\$13,228,268	\$1,161,262	\$4,571,993	\$540,094	\$1,567	-\$26,581	\$86,301	\$23,745,029
57	Apr 2015	\$0	\$3,909	-\$3,398,921	\$4,999,454	\$209,051	\$6,558,860	\$670,684	-\$25	-\$5,196	\$91,849	\$9,129,664
58	May 2015	\$0	\$19,901	\$580,978	\$15,425,689	\$2,450,931	\$6,963,906	\$503,242	\$1,074	-\$115,031	\$40,253	\$25,870,942
59	Jun 2015	\$0	\$72,266	\$575,660	\$32,179,861	\$336,139	\$5,880,667	\$721,910	-\$14,458	-\$12,236	\$24,269	\$39,764,078
60	Jul 2015	\$62,837	\$7,654,631	\$2,067,543	\$15,065,050	-\$416,785	\$7,461,148	\$688,624	\$1,341,180	\$1,186,909	\$15,429	\$35,126,566
61	Aug 2015	\$0	\$62,835	\$132,644	\$5,923,624	\$6,020,833	\$7,811,209	\$20,927,575	\$1,079	-\$231,501	\$2,402,715	\$43,051,013
62	Sep 2015	-\$163	\$69,898	\$1,119,467	-\$9,551,103	\$331,963	\$4,716,179	\$754,382	\$320,906	\$387,639	\$18,125	-\$1,832,706
63	Oct 2015	\$387,886	\$50,788	\$20,656,312	\$109,735,806	\$121,831	\$6,184,872	-\$163,417	-\$3,412,233	-\$4,133,649	\$2,416	\$129,430,613
64	Nov 2015	-\$387,886	\$260	\$2,545,726	\$3,933,944	-\$149,936	\$8,415,174	\$186,109	-\$176,582	\$21,215,092	-\$383	\$35,581,518
65	Dec 2015	<u>\$154,588</u>	<u>-\$145,805</u>	<u>\$19,978,270</u>	<u>\$44,026,762</u>	<u>\$939,724</u>	<u>\$25,379,037</u>	<u>\$3,994,832</u>	<u>\$66,935</u>	<u>\$1,558,102</u>	<u>\$109,080</u>	<u>\$96,061,526</u>
66	Total:	\$216,913	\$7,992,823	\$52,618,877	\$252,083,743	\$12,312,720	\$100,936,417	\$34,928,092	\$4,782,396	\$20,142,237	\$3,733,093	\$489,747,311



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

A) Change in ISO Plant Balance December to December (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>
67	\$2,191,400	\$4,676,533	\$42,132,274	\$110,065,796	\$378,456,286	\$79,981,185	\$195,058,470	\$4,216	\$17,615	\$107,385,382	\$919,969,156

B) Change in Incentive ISO Plant (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>
68	\$1,157,920	-\$1,050,640	\$5,250,422	-\$399,758	\$364,157,781	\$68,960,844	\$171,751,703	\$0	\$0	\$103,589,398	\$713,417,670

C) Change in Non-Incentive ISO Plant (See Note 8)

	<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>
69	\$1,033,479	\$5,727,173	\$36,881,852	\$110,465,554	\$14,298,505	\$11,020,340	\$23,306,767	\$4,216	\$17,615	\$3,795,984	\$206,551,486

**5) Other ISO Transmission Activity without Incentive Plant Activity (See Note 9):**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
Mo/YR	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
70 Jan 2015	\$0	-\$2,033	\$2,420,332	\$3,740,393	\$2,476,106	\$1,248,741	\$3,343,006	\$5,441	\$250	\$797,748	\$14,029,983	
71 Feb 2015	-\$1,665	\$136,600	\$520,334	\$3,760,176	-\$957,492	\$606,613	\$730,102	\$423	\$29	\$161,178	\$4,956,297	
72 Mar 2015	\$0	\$11,707	\$2,919,902	\$5,796,756	\$1,348,549	\$499,175	\$360,393	\$1	-\$23	\$87,754	\$11,024,215	
73 Apr 2015	\$0	\$2,801	-\$2,382,386	\$2,190,810	\$242,767	\$716,103	\$447,533	\$0	-\$5	\$93,396	\$1,311,018	
74 May 2015	\$0	\$14,260	\$407,221	\$6,759,687	\$2,846,215	\$760,326	\$335,802	\$1	-\$101	\$40,931	\$11,164,343	
75 Jun 2015	\$0	\$51,781	\$403,494	\$14,101,529	\$390,351	\$642,057	\$481,715	-\$13	-\$11	\$24,678	\$16,095,582	
76 Jul 2015	\$299,388	\$5,484,845	\$1,449,191	\$6,601,652	-\$484,004	\$814,616	\$459,504	\$1,182	\$1,038	\$15,689	\$14,643,101	
77 Aug 2015	\$0	\$45,024	\$92,973	\$2,595,790	\$6,991,868	\$852,836	\$13,964,522	\$1	-\$202	\$2,443,194	\$26,986,005	
78 Sep 2015	-\$776	\$50,085	\$784,662	-\$4,185,387	\$385,501	\$514,917	\$503,383	\$283	\$339	\$18,431	-\$1,928,562	
79 Oct 2015	\$1,848,080	\$36,392	\$14,478,512	\$48,087,300	\$141,480	\$675,271	-\$109,045	-\$3,008	-\$3,615	\$2,457	\$65,153,824	
80 Nov 2015	-\$1,848,080	\$186	\$1,784,361	\$1,723,893	-\$174,118	\$918,777	\$124,187	-\$156	\$18,553	-\$389	\$2,547,214	
81 Dec 2015	\$736,532	-\$104,475	\$14,003,256	\$19,292,957	\$1,091,282	\$2,770,909	\$2,665,666	\$59	\$1,363	\$110,918	\$40,568,466	
82 Total:	\$1,033,479	\$5,727,173	\$36,881,852	\$110,465,554	\$14,298,505	\$11,020,340	\$23,306,767	\$4,216	\$17,615	\$3,795,984	\$206,551,486	

**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 70-81 for the same month;
  - b) ISO Incentive Plant Activity on Lines 41 to 52 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 74, Column 5);
  - b) the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 45, 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) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. From SCE internal accounting records.
- 4) Column 12 matches 'Activity for Incentive Projects' on 14-IncentivePlant, Lines 39 to 52. Other columns from SCE internal accounting records.
- 5) Amount in matrix on lines 28 to 39 minus amount in matrix on lines 41 to 52
- 6) Amount on Line 13 less amount on Line 1 for each account.
- 7) Line 53
- 8) Amount on Line 67 less amount on Line 68 for each account.
- 9) For each column (FERC Account) divide Line 69 by Line 66 to arrive at a ratio for each column.  
Apply the ratio of each column to each monthly value from Lines 54-65 to calculate the values for the corresponding months listed in Lines 70-81.

Schedule 8  
Accumulated Depreciation  
(Revised 2015  
TO11 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**Accumulated Depreciation Reserve**

Input cells are shaded yellow

**1) Transmission Depreciation Reserve - ISO**

Prior Year: 2015

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												=Sum C2 to C11
	FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2014	\$0	\$12,547,940	\$55,293,767	\$363,174,838	\$350,017,330	\$38,130,422	\$353,805,006	\$130,566	\$1,208,818	\$7,412,762	\$1,181,721,449
2	Jan 2015	\$0	\$12,778,787	\$52,503,324	\$306,246,025	\$380,293,498	\$36,043,314	\$380,567,609	\$130,154	\$1,215,919	\$12,105,536	\$1,181,884,167
3	Feb 2015	\$0	\$13,010,029	\$53,387,493	\$309,815,524	\$383,041,140	\$36,964,029	\$381,103,535	\$130,347	\$1,254,555	\$12,159,130	\$1,190,865,783
4	Mar 2015	\$0	\$13,239,519	\$54,230,727	\$327,881,074	\$385,387,652	\$37,831,766	\$379,015,412	\$130,523	\$1,290,504	\$11,983,401	\$1,210,990,578
5	Apr 2015	\$0	\$13,487,865	\$55,402,915	\$334,228,232	\$389,805,689	\$38,790,295	\$377,818,283	\$130,671	\$1,325,525	\$12,178,824	\$1,223,168,298
6	May 2015	\$0	\$13,767,799	\$56,005,758	\$341,087,028	\$392,704,401	\$39,683,187	\$378,273,673	\$130,847	\$1,367,351	\$12,361,768	\$1,235,381,811
7	Jun 2015	\$0	\$14,003,421	\$56,716,944	\$347,777,353	\$396,680,658	\$40,671,201	\$380,071,165	\$131,024	\$1,400,199	\$12,529,881	\$1,249,981,847
8	Jul 2015	\$0	\$14,237,536	\$58,342,886	\$365,176,846	\$387,434,597	\$41,535,792	\$377,560,475	\$131,195	\$1,439,666	\$12,809,322	\$1,258,668,314
9	Aug 2015	\$0	\$14,479,720	\$59,236,307	\$371,277,809	\$391,913,171	\$42,572,935	\$381,993,662	\$131,368	\$1,478,302	\$13,051,096	\$1,276,134,370
10	Sep 2015	\$0	\$14,721,743	\$60,186,082	\$364,457,903	\$396,684,920	\$43,491,669	\$389,340,064	\$131,544	\$1,514,860	\$13,300,364	\$1,283,829,147
11	Oct 2015	\$0	\$14,965,913	\$61,085,946	\$370,626,349	\$400,596,697	\$44,426,253	\$393,345,090	\$131,719	\$1,548,468	\$13,504,936	\$1,300,231,370
12	Nov 2015	\$0	\$15,206,615	\$62,116,061	\$371,755,360	\$404,775,981	\$45,554,967	\$386,450,657	\$131,895	\$1,594,798	\$13,702,483	\$1,301,288,816
13	Dec 2015	\$0	\$15,448,963	\$62,849,697	\$372,512,031	\$406,863,964	\$46,334,041	\$386,000,140	\$132,074	\$1,627,345	\$13,852,616	\$1,305,620,870
14	13-Mo. Avg:	\$0	\$13,991,988	\$57,489,070	\$349,693,567	\$389,707,669	\$40,925,375	\$380,411,136	\$131,071	\$1,405,101	\$12,380,932	\$1,246,135,909

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

	Col 1	Col 2	Col 3	Col 4	Col 5	
						=Sum C2 to C4
	FERC Account:					
	Mo/YR	360	361	362	Total	Notes
15	Dec 2014	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2015	\$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

	Col 1	Col 2	Col 3 =C4+C5	Col 4	Col 5	
			Total Gen. and Int. Depreciation Reserve	General Depreciation Reserve	Intangible Depreciation Reserve	Source
18	Mo/YR	BOY:	\$1,950,305,137	\$897,859,182	\$1,052,445,955	FF1 219.28c and 200.21c for previous year
19	Dec 2014	EOY:	\$1,957,897,534	\$1,010,906,654	\$946,990,880	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,954,101,336			Average of Line 18 and Line 19

Changed from  
\$897,908,161 to  
\$897,859,182 due to  
DESI Depreciation  
Adjustment

Changed from  
\$1,011,263,915 to  
\$1,010,906,654 due  
to DESI Depreciation  
Adjustment

a) Average BOY/EOY General and Intangible Depreciation Reserve

		Amount	Source
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,954,101,336	Line 20
22	Transmission W&S Allocation Factor:	6.0137%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$117,513,379	Line 21 * Line 22

b) EOY General and Intangible Depreciation Reserve

		Amount	Source
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,957,897,534	Line 19
25	Transmission W&S Allocation Factor:	6.0137%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$117,741,670	Line 24 * Line 25

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

1) Total Transmission Activity by Account (See Note 3)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12 Sum C2 - C11
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
27	Jan 2015	\$0	\$262,312	-\$8,128,596	-\$73,905,796	\$31,523,960	\$25,378,001	\$7,335,828	\$485,239	\$2,187,822	\$5,522,829	-\$9,338,401
28	Feb 2015	\$0	\$263,775	\$828,627	\$2,909,038	\$2,703,902	-\$1,118,326	\$2,298,137	\$77,498	\$243,598	\$44,263	\$8,250,512
29	Mar 2015	\$0	\$256,816	\$722,210	\$21,312,354	\$2,284,502	-\$642,675	\$1,789,378	\$89,736	\$409,230	-\$226,722	\$25,994,829
30	Apr 2015	\$0	\$326,199	\$1,515,722	\$6,429,862	\$4,432,204	\$373,916	\$2,177,299	\$109,061	\$466,506	\$205,974	\$16,036,743
31	May 2015	\$0	\$442,492	\$134,001	\$7,078,254	\$2,831,030	\$1,155,237	\$2,574,335	\$88,977	\$46,948	\$173,603	\$14,524,878
32	Jun 2015	\$0	\$279,291	\$397,051	\$6,860,668	\$3,958,518	\$347,115	\$2,837,722	\$88,987	\$600,423	\$155,834	\$15,525,609
33	Jul 2015	\$0	\$277,837	\$2,635,040	\$20,449,219	-\$9,883,032	\$1,452,839	\$2,000,346	\$93,250	\$192,359	\$287,220	\$17,505,077
34	Aug 2015	\$0	\$285,895	\$841,723	\$6,099,209	\$4,484,209	-\$38,529	\$3,350,765	\$92,342	\$243,793	\$242,650	\$15,602,057
35	Sep 2015	\$0	\$285,130	\$975,680	-\$10,308,321	\$4,790,177	\$1,045,349	\$3,947,132	\$91,215	\$371,866	\$250,813	\$1,449,042
36	Oct 2015	\$0	\$292,943	\$851,344	\$6,185,719	\$3,889,778	\$924,016	\$3,300,257	\$91,286	\$553,789	\$197,929	\$16,287,062
37	Nov 2015	\$0	\$281,302	\$1,112,924	-\$236,997	\$4,169,749	-\$766,767	\$1,184,742	\$88,131	-\$231,242	\$189,610	\$5,791,451
38	Dec 2015	\$0	\$286,920	\$384,051	-\$710,735	\$1,980,408	\$2,347,053	\$2,435,599	\$85,816	\$622,230	\$133,566	\$7,564,908
39	Total:	\$0	\$3,540,913	\$2,269,777	-\$7,837,525	\$57,165,405	\$30,457,230	\$35,231,538	\$1,481,538	\$5,707,322	\$7,177,568	\$135,193,766

Schedule 8  
Accumulated Depreciation  
(Revised 2015  
TO11 True Up TRR)

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2) Depreciation Expense (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
40	Jan 2015	\$0	\$219,114	\$917,332	\$6,010,563	\$3,631,390	\$705,032	\$2,654,482	\$299	\$41,907	\$103,610	\$14,283,729
41	Feb 2015	\$0	\$219,112	\$922,746	\$6,018,049	\$3,681,646	\$713,424	\$2,722,784	\$306	\$41,907	\$105,180	\$14,425,153
42	Mar 2015	\$0	\$219,301	\$927,295	\$6,028,555	\$3,670,660	\$714,186	\$2,723,754	\$307	\$41,908	\$106,200	\$14,432,165
43	Apr 2015	\$0	\$219,317	\$933,576	\$6,040,547	\$4,115,499	\$899,096	\$2,990,447	\$307	\$41,907	\$137,093	\$15,377,789
44	May 2015	\$0	\$219,321	\$928,491	\$6,045,189	\$4,343,969	\$919,562	\$3,084,946	\$307	\$41,907	\$234,590	\$15,818,282
45	Jun 2015	\$0	\$219,340	\$929,379	\$6,058,810	\$4,355,045	\$922,860	\$3,088,390	\$307	\$41,907	\$236,000	\$15,852,037
46	Jul 2015	\$0	\$217,812	\$925,042	\$6,093,134	\$4,355,526	\$924,393	\$3,087,387	\$307	\$41,907	\$236,432	\$15,881,940
47	Aug 2015	\$0	\$225,886	\$929,330	\$6,107,463	\$4,358,258	\$927,789	\$3,089,930	\$308	\$41,910	\$236,929	\$15,917,805
48	Sep 2015	\$0	\$225,949	\$931,781	\$6,112,816	\$4,378,245	\$931,606	\$3,127,996	\$308	\$41,910	\$240,728	\$15,991,339
49	Oct 2015	\$0	\$225,984	\$933,565	\$6,104,412	\$4,381,517	\$933,509	\$3,130,426	\$309	\$41,911	\$241,302	\$15,992,935
50	Nov 2015	\$0	\$225,563	\$972,598	\$6,193,259	\$4,382,901	\$936,017	\$3,131,612	\$305	\$41,899	\$241,431	\$16,125,585
51	Dec 2015	\$0	\$225,728	\$976,449	\$6,196,840	\$4,385,085	\$938,477	\$3,131,078	\$304	\$41,959	\$241,727	\$16,137,647
52	Total:	\$0	\$2,662,426	\$11,227,585	\$73,009,636	\$50,039,741	\$10,465,952	\$35,963,232	\$3,673	\$502,940	\$2,361,222	\$186,236,407

3) Total Transmission Activity less Depreciation Expense (See Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
53	Jan 2015	\$0	\$43,198	-\$9,045,928	-\$79,916,359	\$27,892,570	\$24,672,969	\$4,681,345	\$484,940	\$2,145,915	\$5,419,219	-\$23,622,131
54	Feb 2015	\$0	\$44,663	-\$94,119	-\$3,109,010	-\$977,744	-\$1,831,750	-\$424,647	\$77,192	\$201,690	-\$60,917	-\$6,174,641
55	Mar 2015	\$0	\$37,516	-\$205,084	\$15,283,799	-\$1,386,158	-\$1,356,861	-\$934,376	\$89,429	\$367,323	-\$332,922	\$11,562,664
56	Apr 2015	\$0	\$106,883	\$582,145	\$389,315	\$316,705	-\$525,180	-\$813,149	\$108,754	\$424,599	\$68,881	\$658,953
57	May 2015	\$0	\$223,171	-\$794,490	\$1,033,065	-\$1,512,940	\$235,675	-\$510,611	\$88,670	\$5,041	-\$60,986	-\$1,293,404
58	Jun 2015	\$0	\$59,951	-\$532,328	\$801,858	-\$396,527	-\$575,744	-\$250,668	\$88,680	\$558,516	-\$80,166	-\$326,428
59	Jul 2015	\$0	\$60,025	\$1,709,998	\$14,356,085	-\$14,238,558	\$528,446	-\$1,087,042	\$92,944	\$150,451	\$50,788	\$1,623,137
60	Aug 2015	\$0	\$60,009	-\$87,607	-\$8,254	\$125,951	-\$966,317	\$260,835	\$92,033	\$201,882	\$5,721	-\$315,748
61	Sep 2015	\$0	\$59,182	\$43,898	-\$16,421,136	\$411,933	\$113,743	\$819,135	\$90,907	\$329,956	\$10,084	-\$14,542,297
62	Oct 2015	\$0	\$66,959	-\$82,221	\$81,307	-\$491,739	-\$9,494	\$169,831	\$90,978	\$511,878	-\$43,374	\$294,126
63	Nov 2015	\$0	\$55,738	\$140,325	-\$6,430,256	-\$213,152	-\$1,702,784	-\$1,946,870	\$87,827	-\$273,141	-\$51,821	-\$10,334,134
64	Dec 2015	\$0	\$61,192	-\$592,399	-\$6,907,575	-\$2,404,677	\$1,408,576	-\$695,479	\$85,512	\$580,270	-\$108,161	-\$8,572,739
65	Total:	\$0	\$878,487	-\$8,957,808	-\$80,847,161	\$7,125,664	\$19,991,278	-\$731,694	\$1,477,865	\$5,204,381	\$4,816,346	-\$51,042,641

4) Calculation of Other Transmission Activity

A) Change in Depreciation Reserve - ISO (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>
66	\$0	\$2,901,022	\$7,555,930	\$9,337,193	\$56,846,634	\$8,203,619	\$32,195,134	\$1,509	\$418,526	\$6,439,854	\$123,899,421
B) Total Depreciation Expense (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>
67	\$0	\$2,662,426	\$11,227,585	\$73,009,636	\$50,039,741	\$10,465,952	\$35,963,232	\$3,673	\$502,940	\$2,361,222	\$186,236,407
C) Other Activity (See Note 8)											
	<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>
68	\$0	\$238,596	-\$3,671,656	-\$63,672,443	\$6,806,893	-\$2,262,333	-\$3,768,098	-\$2,164	-\$84,414	\$4,078,632	-\$62,336,986

5) Other Transmission Activity (See Note 9)

	<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>
69	Jan 2015	\$0	\$11,733	-\$3,707,774	-\$62,939,375	\$26,644,778	-\$2,792,141	\$24,108,120	-\$710	-\$34,806	\$4,589,164	-\$14,121,012
70	Feb 2015	\$0	\$12,131	-\$38,578	-\$2,448,550	-\$934,004	\$207,292	-\$2,186,857	-\$113	-\$3,271	-\$51,586	-\$5,443,537
71	Mar 2015	\$0	\$10,189	-\$84,061	\$12,036,994	-\$1,324,147	\$153,551	-\$4,811,878	-\$131	-\$5,958	-\$281,929	\$5,692,630
72	Apr 2015	\$0	\$29,029	\$238,612	\$306,611	\$302,537	\$59,433	-\$4,187,576	-\$159	-\$6,887	\$58,331	-\$3,200,070
73	May 2015	\$0	\$60,613	-\$325,648	\$813,606	-\$1,445,257	-\$26,670	-\$2,629,556	-\$130	-\$82	-\$51,645	-\$3,604,769
74	Jun 2015	\$0	\$16,283	-\$218,192	\$631,516	-\$378,788	\$65,155	-\$1,290,898	-\$130	-\$9,059	-\$67,887	-\$1,252,001
75	Jul 2015	\$0	\$16,303	\$700,900	\$11,306,359	-\$13,601,588	-\$59,802	-\$5,598,077	-\$136	-\$2,440	\$43,009	-\$7,195,473
76	Aug 2015	\$0	\$16,298	-\$35,909	-\$6,501	\$120,316	\$109,354	\$1,343,257	-\$135	-\$3,274	\$4,844	\$1,548,252
77	Sep 2015	\$0	\$16,074	\$17,993	-\$12,932,722	\$393,505	-\$12,872	\$4,218,406	-\$133	-\$5,352	\$8,540	-\$8,296,562
78	Oct 2015	\$0	\$18,186	-\$33,701	\$64,035	-\$469,740	\$1,074	\$874,600	-\$133	-\$8,303	-\$36,730	\$409,288
79	Nov 2015	\$0	\$15,138	\$57,517	-\$5,064,249	-\$203,617	\$192,697	-\$10,026,045	-\$129	\$4,430	-\$43,884	-\$15,068,140
80	Dec 2015	<u>\$0</u>	<u>\$16,620</u>	<u>-\$242,814</u>	<u>-\$5,440,168</u>	<u>-\$2,297,102</u>	<u>-\$159,403</u>	<u>-\$3,581,594</u>	<u>-\$125</u>	<u>-\$9,412</u>	<u>-\$91,594</u>	<u>-\$11,805,593</u>
81	Total:	\$0	\$238,596	-\$3,671,656	-\$63,672,443	\$6,806,893	-\$2,262,333	-\$3,768,098	-\$2,164	-\$84,414	\$4,078,632	-\$62,336,986

Notes:

1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based 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:

- Depreciation Expense (on Lines 40 to 51) for the same month;
- Other Transmission Activity (on Lines 69 to 80) for the same month; and
- 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:

- Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
- Other Transmission Activity for May of the Prior Year (on Line 73, Column 5); and
- 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) Total Transmission Activity by Account represents accumulated depreciation changes for all Transmission plant.

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

5) Amount in matrix on lines 27 to 38 minus amount in matrix on lines 40 to 51.

6) Line 13 - Line 1.

7) Line 52.

8) Line 66 - Line 67.

9) For each column (FERC Account) divide Line 68 by Line 65 to arrive at a ratio for each column.

Apply the ratio of each column to each monthly value from Lines 53-64 to calculate the values for the corresponding months listed in Lines 69-80.

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2015

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 2014	\$75,785,255	\$158,395,947	\$428,326,101	\$2,920,111,450	\$1,785,929,479	\$230,528,301	\$1,044,386,521	\$217,201	\$12,994,314	\$79,700,254	\$6,736,374,822
2	Jan 2015	\$75,785,255	\$158,393,914	\$430,854,179	\$2,923,748,335	\$1,810,645,521	\$233,272,102	\$1,071,259,146	\$222,642	\$12,994,564	\$80,907,572	\$6,798,083,228
3	Feb 2015	\$75,783,590	\$158,530,514	\$432,978,023	\$2,928,852,612	\$1,805,242,528	\$233,521,465	\$1,071,640,903	\$223,065	\$12,994,592	\$81,692,354	\$6,801,459,646
4	Mar 2015	\$75,783,590	\$158,542,221	\$435,911,134	\$2,934,678,811	\$2,024,015,841	\$293,982,341	\$1,176,569,445	\$223,067	\$12,994,569	\$105,455,883	\$7,218,156,901
5	Apr 2015	\$75,783,590	\$158,545,021	\$433,536,682	\$2,936,934,028	\$2,136,378,423	\$300,674,279	\$1,213,749,149	\$223,067	\$12,994,564	\$180,453,600	\$7,449,272,404
6	May 2015	\$75,783,590	\$158,559,038	\$433,951,440	\$2,943,551,475	\$2,141,825,380	\$301,752,481	\$1,215,104,143	\$223,068	\$12,994,464	\$181,538,151	\$7,465,283,229
7	Jun 2015	\$76,940,165	\$157,454,244	\$431,926,231	\$2,960,227,011	\$2,142,062,185	\$302,253,841	\$1,214,709,727	\$223,055	\$12,994,453	\$181,870,675	\$7,480,661,588
8	Jul 2015	\$77,239,553	\$163,291,286	\$433,928,451	\$2,967,188,640	\$2,143,405,658	\$303,364,191	\$1,215,710,155	\$224,237	\$12,995,491	\$182,253,359	\$7,499,601,020
9	Aug 2015	\$77,239,553	\$163,336,310	\$435,073,004	\$2,969,788,939	\$2,153,235,094	\$304,612,336	\$1,230,687,035	\$224,238	\$12,995,289	\$185,175,432	\$7,532,367,229
10	Sep 2015	\$77,240,122	\$163,362,165	\$435,905,861	\$2,965,706,099	\$2,154,844,406	\$305,234,605	\$1,231,643,124	\$224,521	\$12,995,628	\$185,617,059	\$7,532,773,590
11	Oct 2015	\$79,088,203	\$163,057,905	\$454,131,466	\$3,008,870,880	\$2,155,525,184	\$306,054,505	\$1,232,109,542	\$221,513	\$12,992,013	\$185,716,212	\$7,597,767,423
12	Nov 2015	\$77,240,122	\$163,176,955	\$455,929,657	\$3,010,610,364	\$2,156,598,960	\$306,859,092	\$1,231,899,363	\$221,357	\$13,010,566	\$185,944,059	\$7,601,490,495
13	Dec 2015	\$77,976,655	\$163,072,480	\$470,458,376	\$3,030,177,247	\$2,164,385,765	\$310,509,485	\$1,239,444,990	\$221,416	\$13,011,928	\$187,085,636	\$7,656,343,978

15 Depreciation Rates (Percent per year) See "18-DepRates" and Instruction 1.

	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	Dec 2014	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17b	Jan 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2015	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
24	Jan 2015	\$0	\$219,114	\$917,332	\$6,010,563	\$3,631,390	\$705,032	\$2,654,482	\$299	\$41,907	\$103,610	\$14,283,729
25	Feb 2015	\$0	\$219,112	\$922,746	\$6,018,049	\$3,681,646	\$713,424	\$2,722,784	\$306	\$41,907	\$105,180	\$14,425,153
26	Mar 2015	\$0	\$219,301	\$927,295	\$6,028,555	\$3,670,660	\$714,186	\$2,723,754	\$307	\$41,908	\$106,200	\$14,432,165
27	Apr 2015	\$0	\$219,317	\$933,576	\$6,040,547	\$4,115,499	\$899,096	\$2,990,447	\$307	\$41,907	\$137,093	\$15,377,789
28	May 2015	\$0	\$219,321	\$928,491	\$6,045,189	\$4,343,969	\$919,562	\$3,084,946	\$307	\$41,907	\$234,590	\$15,818,282
29	Jun 2015	\$0	\$219,340	\$929,379	\$6,058,810	\$4,355,045	\$922,860	\$3,088,390	\$307	\$41,907	\$236,000	\$15,852,037
30	Jul 2015	\$0	\$217,812	\$925,042	\$6,093,134	\$4,355,526	\$924,393	\$3,087,387	\$307	\$41,907	\$236,432	\$15,881,940
31	Aug 2015	\$0	\$225,886	\$929,330	\$6,107,463	\$4,358,258	\$927,789	\$3,089,930	\$308	\$41,910	\$236,929	\$15,917,805
32	Sep 2015	\$0	\$225,949	\$931,781	\$6,112,816	\$4,378,245	\$931,606	\$3,127,996	\$308	\$41,910	\$240,728	\$15,991,339
33	Oct 2015	\$0	\$225,984	\$933,565	\$6,104,412	\$4,381,517	\$933,509	\$3,130,426	\$309	\$41,911	\$241,302	\$15,992,935
34	Nov 2015	\$0	\$225,563	\$972,598	\$6,193,259	\$4,382,901	\$936,017	\$3,131,612	\$305	\$41,899	\$241,431	\$16,125,585
35	Dec 2015	\$0	\$225,728	\$976,449	\$6,196,840	\$4,385,085	\$938,477	\$3,131,078	\$304	\$41,959	\$241,727	\$16,137,647
36	Totals:	\$0	\$2,662,426	\$11,227,585	\$73,009,636	\$50,039,741	\$10,465,952	\$35,963,232	\$3,673	\$502,940	\$2,361,222	\$186,236,407

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

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

40					
41	<u>360</u>	<u>361</u>	<u>362</u>	<u>Source</u>	
42	Distribution Plant - ISO BOY	\$0	\$0	\$0	6-PlantInService Line 15.
43	Distribution Plant - ISO EOY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	6-PlantInService Line 16.
44	Average BOY/EOY :	\$0	\$0	\$0	

45  
46 Depreciation Rates (Percent per year) See "18-DepRates".

47	<u>360</u>	<u>361</u>	<u>362</u>	
48	1.67%	3.04%	3.13%	

49  
50 Depreciation Expense for Distribution Plant - ISO See Note 2 and Instruction 2

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

55  
56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

57					
58	Total General Plant Depreciation Expense	233,572,873	FF1 336.10f		
59	Total Intangible Plant Depreciation Expense	274,263,273	FF1 336.1f		
60	Sum of Total General and Total Intangible Depreciation Expense	\$507,836,146	Line 58 + Line 59		
61	Transmission Wages and Salaries Allocation Factor	6.0137%	27-Allocators, Line 9		
62	General and Intangible Depreciation Expense	\$30,539,635	Line 60 * Line 61		

Changed from  
\$233,881,155 to  
\$233,572,873 due  
DESI depreciation  
adjustment

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	\$186,236,407	Line 37, Col 12		
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53		
69	3) General and Intangible Depreciation Expense	\$30,539,635	Line 62		
70	Depreciation Expense:	\$216,776,042	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 input from Schedule 18. However, in the event of a mid-year change in depreciation rates approved by the Commission, the rates stated on Schedule 18 will represent end of Prior Year rates. To correctly calculate depreciation expense for Transmission Plant - ISO for the entire Prior Year, input depreciation rates from Schedule 18 only for those months during which the new rates were in effect, and input previous effective rates in the months for which they were in effect.
- 2) In the event that depreciation rates stated on Schedule 18 to be applied to Distribution Plant - ISO are revised mid-year, calculate Depreciation Expense for for Distribution Plant - ISO on Line 53 utilizing the weighted-average (by time) of the annual depreciation rates in effect in the Prior Year.

Calculation of Allocation Factors

Inputs are shaded yellow

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 137, Col. 7	\$35,008,842
2	Total Wages and Salaries	FF1 354.28b	\$754,196,482
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$221,991,079
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$532,205,403
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$77,964,598
6	Less A&G NOIC	20-AandG, Note 2	\$28,016,505
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$49,948,094
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$582,153,497
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	6.0137%

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$7,656,336,714
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,597,954,444
17	Electric Miscellaneous Intangible Plant	Line 16 * Line 9	\$96,095,849
18	Total General Plant	6-PlantInService, Line 21, C1	\$2,803,909,398
19	General Plant	Line 18 * Line 9	\$168,618,107
20	Total Plant In Service	FF1 207.104g	\$41,556,515,000
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	19.0609%

3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)

Line	Values	Notes	Applied to Accounts
26 a) Outages			
27 ISO Outages	6,294		561.000 Load Dispatching
28 Non-ISO Outages	11,996		561.100 Load Dispatch-Reliability
29 Total Outages	18,290	= L27 + L28	561.200 Load Dispatch Monitor and Operate Trans. System
30 Outages Percent ISO	34.4%	= L27 / L29	
32 b) Circuits			
33 ISO Circuits	215		562 - Operating Transmission Stations
34 Non-ISO Circuits	998		
35 Total Circuits	1,213	= L33 + L34	
36 Circuits Percent ISO	17.7%	= L33 / L35	
38 c) Relay Routines			
39 ISO Relay Routines	481		562 - Routine Testing and Inspection
40 Non-ISO Relay Routines	1,860		
41 Total Relay Routines	2,341	= L39 + L40	
42 Relay Routines Percent ISO	20.5%	= L39 / L41	
44 d) Line Miles			
45 ISO Line Miles	5,621		563 - Inspect and Patrol Line
46 Non-ISO Line Miles	6,463		571 - Poles and Structures
47 Total Line Miles	12,083	= L45 + L46	571 - Insulators and Conductors
48 Line Miles Percent ISO	46.5%	= L45 / L47	571 - Transmission Line Rights of Way
50 e) Underground Line Miles			
51 ISO Underground Line Miles	1		564 - Underground Line Expense
52 Non-ISO Underground Line Miles	350		572 - Maintenance of Underground Transmission Lines
53 Total Underground Line Miles	351	= L51 + L52	
54 Underground Line Miles Percent ISO	0.3%	= L51 / L53	
56 f) Line Rents Costs			
57 ISO Line Rent Costs	6,252,077		567 - Line Rents
58 Non-ISO Line Rent Costs	2,849,581		
59 Total Line Rent Costs	9,101,658	= L57 + L58	
60 Line Rent Costs Percent ISO	68.7%	= L57 / L59	



62	g) Morongo Acres	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
63	ISO Morongo Acres	377			567 - Morongo Lease
64	Non-ISO Morongo Acres	38			
65	Total Morongo Acres	416	= L63 + L64		
66	Morongo Acres Percent ISO	90.8%	= L63 / L65		
67					
68	h) Transformers	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
69	ISO Transformers	134			570 - Maintenance of Power Transformers
70	Non-ISO Transformers	471			
71	Total Transformers	605	= L69 + L70		
72	Transformers Percent ISO	22.1%	= L69 / L71		
73					
74	i) Circuit Breakers	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
75	ISO Circuit Breakers	1,174			570 - Maintenance of Transmission Circuit Breakers
76	Non-ISO Breakers	2,087			
77	Total Circuit Breakers	3,261	= L75 + L76		
78	Circuit Breakers Percent ISO	36.0%	= L75 / L77		
79					
80	j) Voltage Control Equipment	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
81	ISO Voltage Control Equipment	310			570 - Maintenance of Transmission Voltage Equipment
82	Non-ISO Voltage Control Equipment	154			
83	Total Voltage Control Equipment	464	= L81 + L82		
84	Voltage Control Equipment Percent ISO	66.8%	= L81 / L83		
85					
86	k) Substation Work Order Cost	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
87	ISO Substation Work Order Costs	468,246			570 - Substation Work Order Related Expense
88	Non-ISO Substation Work Order Costs	1,181,071			
89	Total Substation Work Order Costs	1,649,318	= L87 + L88		
90	Substation Work Order Costs Percent ISO	28.4%	= L87 / L89		
91					
92	l) Transmission Work Order Cost	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
93	ISO Transmission Work Order Costs	394,539			571 - Transmission Work Order Related Expense
94	Non-ISO Transmission Work Order Costs	6,793,036			
95	Total Transmission Work Order Costs	7,187,575	= L93 + L94		
96	Transmission Work Order Costs Percent ISO	5.5%	= L93 / L95		
97					
98	m) Transmission Facility Property Damage	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
99	ISO Transmission Fac. Property Damage	804,406			573 - Provision for Property Damage Expense to Trans. Fac.
100	Non-ISO Transmission Fac. Property Damage	1,054,515			
101	Total Transmission Facility Property Damage	1,858,921	= L99 + L100		
102	Trans. Fac. Property Damage Percent ISO	43.3%	= L99 / L101		
103					
104	n) Distribution Transformers	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
105	ISO Distribution Transformers	0			592 - Maintenance of Distribution Transformers
106	Non-ISO Distribution Transformers	2,262			
107	Total Distribution Transformers	2,262	= L105 + L106		
108	Distribution Transformers Percent ISO	0.0%	= L105 / L107		
109					
110	o) Distribution Circuit Breakers	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
111	ISO Distribution Circuit Breakers	0			592 - Maintenance of Distribution Circuit Breakers
112	Non-ISO Distribution Circuit Breakers	8,849			
113	Total Distribution Circuit Breakers	8,849	= L111 + L112		
114	Distribution Circuit Breakers Percent ISO	0.0%	= L111 / L113		
115					
116	p) Distribution Voltage Control Equipment	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
117	ISO Distribution Voltage Control Equipment	0			592 - Maintenance of Distribution Voltage Control Equipment
118	Non-ISO Distribution Voltage Control Equip.	2,328			
119	Total Distribution Voltage Control Equipment	2,328	= L117 + L118		
120	Distribution Voltage Control Equip. Pct. ISO	0.0%	= L117 / L119		

One Time Adjustment for Revised 2016 True Up TRR		
Description	Amount	Source
Revised TO12 True Up TRR in TO2025 Posting	\$1,024,230,921	TO2025 Draft Annual Posting - WP Schedule 3 - One Time Adj-Prior Period, Page 52, Line 45
TO12 True Up TRR in TO2020 Annual Update	\$1,024,299,496	TO2020 Annual Update - WP Schedule 3 - One Time Adj Prior Period, Page 30, Line 45
<b>Variance*</b>	<b>-\$68,575</b>	

\* Variance Includes Adjustment for:  
(1) 2016 DESI General Plant adjustment

Calculation of True Up TRR

A) Rate Base for True Up TRR					
Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$7,902,835,353
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$255,658,011
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$18,534,525
Working Capital Amounts					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$14,352,007
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$4,739,147
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	\$8,056,047
8	Working Capital			Line 5 + Line 6 + Line 7	\$27,147,200
Accumulated Depreciation Reserve Amounts					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,388,640,791
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	-\$110,988,096
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,499,628,886
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 14	-\$1,431,149,569
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$271,933,898
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$73,457,041
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$11,536,541
16	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
17	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L15a+L16	\$5,470,279,104
B) Return on Capital					
Line					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.2549%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$396,864,690
C) Income Taxes					
20	Income Taxes = [((RB * ER) + D) * (CTR/(1 – CTR))] + CO/(1 – CTR)				\$203,610,816
Where:					
21	RB = Rate Base			Line 17	\$5,470,279,104
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.2590%
23	CTR = Composite Tax Rate			1-Base TRR L 58	40.7460%
24	CO = Credits and Other			1-Base TRR L 62	\$2,086,200
25	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 64	\$3,296,636

Schedule 4  
True Up TRR  
(Revised 2016  
TO12 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$82,055,346
27	A&G Expense	1-Base TRR L 66	\$46,841,399
27a	PBOPs True Up TRR Adjustment	35-PBOPs L 14	-\$134,119
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$2,616,283
29	Depreciation Expense	1-Base TRR L 68	\$228,251,693
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$37,069,049
31	Other Taxes	1-Base TRR L 70	\$58,136,361
32	Revenue Credits	1-Base TRR L 71	-\$77,887,588
33	Return on Capital	Line 19	\$396,864,690
34	Income Taxes	Line 20	\$203,610,816
35	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 74	\$0
36	Amortization and Regulatory Debits/Credits	1-Base TRR L 75	\$0
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$977,423,929
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$35,016,999
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$1,012,440,928

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

<u>Line</u>			<u>Reference:</u>
40	True Up TRR wo FF:	\$1,012,440,928	Line 39
41	Franchise Fee Factor:	0.923%	28-FFU, L 5
42	Franchise Fee Expense:	\$9,345,762	Line 40 * Line 41
43	Uncollectibles Expense Factor:	0.241%	28-FFU, L 5
44	Uncollectibles Expense:	\$2,444,231	Line 42 * Line 43
45	True Up TRR:	\$1,024,230,921	L 40 + L 42 + L 44

<b>Change In TO12 TUTRR</b>	
\$1,024,230,921	
<u>\$1,024,299,496</u>	TO2020 Annual Update - WP Schedule 3 - One Time Adj Prior Period, Page 30, Line 45
-\$68,575	DESI General Plant and Depreciation Adjustment

Schedule 4  
True Up TRR  
(Revised 2016  
TO12 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**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 18

and the "Equity Rate of Return Including Preferred Stock" on Line 22 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	9.80%	1-Base TRR L 49	Jan 1, 2016	Dec 31, 2016	366	
b ROE start of Prior Year	9.80%	See Line e below				
c			Total days in year:			366
d Wtd. Avg. ROE in Prior Year	9.80%	((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 in ER11-3697
f Beginning of Prior Year	Settlement in ER11-3697

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	1.9960%	1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.5136%	1-Base TRR L 51
i Wtd. Cost of Common Stock	4.7454%	1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.2549%	Sum of Lines f to h

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.2590%	Sum of Lines g to h

2) Beginning with the True Up Adjustment calculation for 2012 utilizing the True Up TRR for 2012, exclude from CWIP recovery the capital cost of facilities that were purchased for the portion of Tehachapi Segment 8 near the Chino Airport, but due to the April 25, 2011 Notice of Presumed Hazard issued to SCE by the FAA are not used in the construction of Tehachapi or in any other CWIP incentive project. Additionally, SCE will permanently exclude from Plant In Service, Rate Base, and transmission rates these capital costs if the facilities are not used in the construction of any SCE transmission project.

-\$68,575	DESI General Plant and Depreciation Adjustment
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Plant In Service

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: 2016

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
													Sum C2 - C11
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
1	Dec 2015	\$77,976,655	163,072,480	\$470,458,376	\$3,030,177,247	\$2,164,622,763	\$310,678,566	\$1,239,646,181	\$221,416	\$13,011,928	\$187,087,541	\$7,656,953,152	
2	Jan 2016	\$77,366,106	\$163,089,425	\$477,787,637	\$3,038,238,130	\$2,149,854,074	\$312,467,579	\$1,241,589,579	\$221,419	\$13,016,282	\$187,350,498	\$7,660,980,729	
3	Feb 2016	\$77,365,696	\$163,086,102	\$470,257,229	\$3,058,743,183	\$2,152,015,902	\$313,580,382	\$1,242,505,439	\$221,419	\$13,016,547	\$187,651,223	\$7,678,443,122	
4	Mar 2016	\$87,298,557	\$163,152,630	\$476,439,568	\$3,076,643,567	\$2,150,669,452	\$315,593,553	\$1,245,422,772	\$221,419	\$13,020,184	\$190,200,199	\$7,718,661,900	
5	Apr 2016	\$87,309,335	\$163,197,609	\$491,408,710	\$3,089,452,188	\$2,155,881,433	\$316,787,447	\$1,245,937,741	\$221,425	\$14,735,210	\$190,592,880	\$7,755,523,976	
6	May 2016	\$87,317,065	\$163,204,896	\$491,870,167	\$3,090,721,159	\$2,149,317,762	\$317,533,976	\$1,246,282,243	\$221,425	\$15,083,340	\$191,019,613	\$7,752,571,646	
7	Jun 2016	\$86,794,533	\$162,983,298	\$496,064,461	\$3,120,246,532	\$2,210,512,879	\$318,450,055	\$1,247,245,617	\$221,434	\$15,146,687	\$192,180,089	\$7,849,845,586	
8	Jul 2016	\$86,801,874	\$162,990,137	\$501,268,132	\$3,170,862,943	\$2,212,689,390	\$319,127,828	\$1,247,320,276	\$221,435	\$15,149,825	\$192,445,155	\$7,908,876,995	
9	Aug 2016	\$86,799,926	\$163,006,399	\$501,046,195	\$3,171,072,528	\$2,228,283,814	\$319,715,189	\$1,241,488,154	\$221,437	\$15,146,092	\$178,450,654	\$7,905,230,387	
10	Sep 2016	\$86,814,704	\$165,199,257	\$502,725,446	\$3,174,643,082	\$2,227,591,402	\$320,439,816	\$1,245,055,136	\$178,517,523	\$77,483,575	\$178,430,166	\$8,156,900,107	
11	Oct 2016	\$86,813,903	\$165,297,497	\$517,665,602	\$3,188,871,202	\$2,231,665,229	\$321,310,132	\$1,251,456,011	\$180,892,151	\$80,351,534	\$179,079,774	\$8,203,403,036	
12	Nov 2016	\$86,821,377	\$165,325,104	\$520,661,331	\$3,201,337,814	\$2,220,025,053	\$322,121,103	\$1,251,410,453	\$184,358,841	\$81,550,530	\$179,287,045	\$8,212,898,652	
13	Dec 2016	\$86,845,703	\$165,326,927	\$531,582,611	\$3,249,175,449	\$2,233,991,232	\$324,258,228	\$1,235,903,790	\$185,508,197	\$81,951,072	\$182,027,087	\$8,276,570,295	
14	13-Mo. Avg:	\$84,794,264	\$163,763,982	\$496,095,036	\$3,127,706,540	\$2,191,316,953	\$317,851,066	\$1,244,712,569	\$56,251,503	\$34,512,524	\$185,830,917	\$7,902,835,353	

2) Distribution Plant - ISO

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

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
						Sum C2 - C4
<u>Line</u>	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	
15	Dec 2015	\$0	\$0	\$0	\$0	\$0
16	Dec 2016	\$0	\$0	\$0	\$0	\$0
17	Average:	\$0	\$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: \$7,902,835,353	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$8,276,570,295	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$2,803,909,398	\$1,597,954,444	\$4,401,863,842	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$2,934,852,893	\$1,588,136,353	\$4,522,989,246	End of year ("EOY") amount

Changed from  
\$2,810,955,447 to  
\$2,803,909,398 due to  
DESI General Plant  
Adjustment

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

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,462,426,544	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 5.7291%	27-Allocators, Line 9
24	General + Intangible Plant: \$255,658,011	Line 22 * Line 23.

Changed from  
\$2,941,903,413 to  
\$2,934,852,893 due to  
DESI General Plant  
Adjustment

#### b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$4,522,989,246	Line 21.
26	Transmission W&S Allocation Factor: 5.7291%	27-Allocators, Line 9
27	General + Intangible Plant: \$259,127,724	Line 25 * Line 26.

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

#### 1) Total Transmission Activity by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
28	Jan 2016	-\$1,616,115	\$21,089	\$16,509,109	\$13,622,375	\$7,105,317	\$10,706,736	\$8,816,323	\$938,443	\$1,701,955	\$230,848	\$58,036,078
29	Feb 2016	-\$1,086	-\$4,136	-\$6,131,852	\$23,249,856	\$2,203,121	\$10,870,939	\$1,086,601	-\$24,970	\$103,305	\$304,748	\$31,656,526
30	Mar 2016	\$9,933,998	\$82,797	\$14,032,187	\$30,194,226	\$1,257,328	\$25,150,863	\$9,930,133	\$27,210	\$1,421,895	\$8,994,215	\$101,024,852
31	Apr 2016	\$10,154	\$45,962	\$36,561,503	\$19,937,831	\$523,231	\$13,223,623	\$343,204	\$2,327,053	\$9,963,639	\$699,509	\$83,635,708
32	May 2016	\$8,353	\$8,958	\$1,116,903	\$2,255,074	\$3,687,881	\$8,660,482	\$692,271	\$240,024	\$1,939,124	\$1,165,179	\$19,774,248
33	Jun 2016	-\$521,704	-\$405,606	\$9,431,414	\$49,945,067	-\$19,249,957	\$17,906,003	\$2,166,188	\$3,250,929	\$24,254,225	\$3,309,862	\$90,086,421
34	Jul 2016	\$3,784	\$7,647	\$11,806,970	\$85,469,419	-\$120,947	\$7,925,201	-\$507,970	\$608,007	\$995,354	\$523,200	\$106,710,665
35	Aug 2016	-\$3,065	\$19,834	-\$825,894	\$472,730	\$20,517,538	\$10,119,719	-\$5,524,589	\$662,022	-\$1,129,298	-\$14,009,678	\$10,299,318
36	Sep 2016	\$13,905	\$2,729,137	\$2,183,478	\$5,988,417	\$1,246,025	\$10,505,217	\$9,122,891	\$179,139,286	\$62,761,244	-\$13,869	\$273,675,729
37	Oct 2016	-\$801	\$118,272	\$33,890,663	\$24,855,909	\$8,899,691	\$9,450,956	\$7,535,391	-\$3,792,760	\$2,091,679	\$578,813	\$83,627,813
38	Nov 2016	\$7,474	\$29,811	\$6,765,256	\$20,988,399	\$5,002,898	\$10,535,333	-\$2,223,627	\$8,351,174	-\$3,876,918	\$199,970	\$45,779,768
39	Dec 2016	\$24,326	\$2,251	\$13,611,369	\$61,555,772	\$14,453,276	\$14,542,538	-\$13,733,180	\$406,813	-\$104,199	\$4,534,397	\$95,293,363
40	Total:	\$7,859,222	\$2,656,017	\$138,951,104	\$338,535,073	\$45,525,401	\$149,597,609	\$17,703,636	\$192,133,228	\$100,122,006	\$6,517,194	\$999,600,490

2) ISO Incentive Plant Activity (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
41	Jan 2016	\$0	\$0	\$101,880	-\$9,349	\$1,209,250	\$1,072,936	-\$603,133	\$0	\$0	\$274,785	\$2,046,368
42	Feb 2016	\$0	\$0	-\$8,631,505	\$16,522,096	\$2,191,991	\$329,244	\$852,598	\$0	\$0	\$299,244	\$11,563,667
43	Mar 2016	\$9,932,171	\$0	\$2,080	\$60,898	\$555,488	\$155,258	\$318,975	\$0	\$0	\$174,958	\$11,199,828
44	Apr 2016	\$11,156	\$40,960	-\$2,030,729	\$2,463,489	\$1,787,068	\$227,930	\$578,610	\$0	\$1,693,868	\$279,665	\$5,052,017
45	May 2016	\$7,352	\$457	-\$54,582	-\$161,954	\$924,608	\$111,054	\$215,647	\$0	\$344,050	\$154,736	\$1,541,368
46	Jun 2016	-\$523,033	\$530,821	\$71,058	-\$105,463	\$2,433,751	-\$448,179	\$517,712	\$0	\$1,299	\$368,779	\$2,846,744
47	Jul 2016	\$9,500	\$3,532	\$4,831	\$41,520	\$498,325	\$95,818	\$290,532	\$0	\$594	\$169,986	\$1,114,638
48	Aug 2016	-\$1,271	\$1,656	\$253,565	-\$172,264	\$19,190,528	-\$178,070	-\$5,946,067	\$0	-\$846	-\$13,988,911	-\$841,679
49	Sep 2016	\$15,309	-\$18	\$1,282,269	\$62,016	\$723,525	-\$60,735	\$1,508,426	\$178,296,084	\$62,336,396	-\$22,925	\$244,140,345
50	Oct 2016	-\$801	\$16,333	\$20,241	-\$1,193,771	\$7,598,895	\$181,307	\$5,980,518	\$2,374,644	\$2,869,951	\$675,684	\$18,523,001
51	Nov 2016	\$7,474	\$18,595	\$27,945	\$100,724	\$516,812	\$30,123	\$761,453	\$3,466,677	\$1,212,015	\$209,960	\$6,351,778
52	Dec 2016	<u>\$24,326</u>	<u>\$71</u>	<u>\$8,803,346</u>	<u>\$27,931,366</u>	<u>\$14,321,981</u>	<u>\$1,140,994</u>	<u>-\$16,163,768</u>	<u>\$1,149,358</u>	<u>\$401,837</u>	<u>\$2,079,115</u>	<u>\$39,688,626</u>
53	Total:	\$9,482,184	\$612,406	-\$149,601	\$45,539,309	\$51,952,222	\$2,657,678	-\$11,688,497	\$185,286,763	\$68,859,162	-\$9,324,925	\$343,226,702

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
54	Jan 2016	-\$1,616,115	\$21,089	\$16,407,229	\$13,631,723	\$5,896,067	\$9,633,800	\$9,419,456	\$938,443	\$1,701,955	-\$43,937	\$55,989,710
55	Feb 2016	-\$1,086	-\$4,136	\$2,499,653	\$6,727,760	\$11,131	\$10,541,695	\$234,003	-\$24,970	\$103,305	\$5,504	\$20,092,858
56	Mar 2016	\$1,826	\$82,797	\$14,030,107	\$30,133,328	\$701,840	\$24,995,605	\$9,611,159	\$27,210	\$1,421,895	\$8,819,258	\$89,825,025
57	Apr 2016	-\$1,002	\$5,002	\$38,592,232	\$17,474,341	-\$1,263,838	\$12,995,693	-\$235,406	\$2,327,053	\$8,269,772	\$419,843	\$78,583,690
58	May 2016	\$1,001	\$8,501	\$1,171,485	\$2,417,028	\$2,763,272	\$8,549,428	\$476,624	\$240,024	\$1,595,074	\$1,010,443	\$18,232,880
59	Jun 2016	\$1,329	-\$936,426	\$9,360,356	\$50,050,530	-\$21,683,708	\$18,354,182	\$1,648,475	\$3,250,929	\$24,252,927	\$2,941,084	\$87,239,677
60	Jul 2016	-\$5,716	\$4,115	\$11,802,138	\$85,427,899	-\$619,272	\$7,829,383	-\$798,502	\$608,007	\$994,761	\$353,214	\$105,596,027
61	Aug 2016	-\$1,795	\$18,178	-\$1,079,458	\$644,993	\$1,327,009	\$10,297,788	\$421,478	\$662,022	-\$1,128,452	-\$20,767	\$11,140,997
62	Sep 2016	-\$1,404	\$2,729,155	\$901,209	\$5,926,401	\$522,499	\$10,565,952	\$7,614,465	\$843,201	\$424,848	\$9,056	\$29,535,383
63	Oct 2016	\$0	\$101,939	\$33,870,422	\$26,049,680	\$1,300,796	\$9,269,649	\$1,554,874	-\$6,167,404	-\$778,271	-\$96,872	\$65,104,812
64	Nov 2016	\$0	\$11,216	\$6,737,310	\$20,887,674	\$4,486,087	\$10,505,211	-\$2,985,080	\$4,884,497	-\$5,088,933	-\$9,991	\$39,427,991
65	Dec 2016	<u>\$0</u>	<u>\$2,180</u>	<u>\$4,808,023</u>	<u>\$33,624,406</u>	<u>\$131,295</u>	<u>\$13,401,544</u>	<u>\$2,430,588</u>	<u>-\$742,545</u>	<u>-\$506,036</u>	<u>\$2,455,282</u>	<u>\$55,604,737</u>
66	Total:	-\$1,622,961	\$2,043,610	\$139,100,705	\$292,995,764	-\$6,426,822	\$146,939,931	\$29,392,133	\$6,846,465	\$31,262,844	\$15,842,119	\$656,373,788



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

A) Change in ISO Plant Balance December to December (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>
67	\$8,869,049	\$2,254,447	\$61,124,235	\$218,998,202	\$69,368,470	\$13,579,661	-\$3,742,391	\$185,286,780	\$68,939,144	-\$5,060,454	\$619,617,143

B) Change in Incentive ISO Plant (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>
68	\$9,482,184	\$612,406	-\$149,601	\$45,539,309	\$51,952,222	\$2,657,678	-\$11,688,497	\$185,286,763	\$68,859,162	-\$9,324,925	\$343,226,702

C) Change in Non-Incentive ISO Plant (See Note 8)

	<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>
69	-\$613,135	\$1,642,041	\$61,273,836	\$173,458,893	\$17,416,247	\$10,921,983	\$7,946,106	\$18	\$79,982	\$4,264,471	\$276,390,441

**5) Other ISO Transmission Activity without Incentive Plant Activity (See Note 9):**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
Mo/YR	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
70 Jan 2016	-\$610,549	\$16,945	\$7,227,381	\$8,070,232	-\$15,977,938	\$716,076	\$2,546,532	\$2	\$4,354	-\$11,827	\$1,981,208	
71 Feb 2016	-\$410	-\$3,323	\$1,101,097	\$3,982,958	-\$30,163	\$783,560	\$63,262	\$0	\$264	\$1,482	\$5,898,726	
72 Mar 2016	\$690	\$66,528	\$6,180,260	\$17,839,486	-\$1,901,939	\$1,857,913	\$2,598,358	\$0	\$3,638	\$2,374,017	\$29,018,950	
73 Apr 2016	-\$379	\$4,019	\$16,999,871	\$10,345,132	\$3,424,913	\$965,964	-\$63,642	\$6	\$21,157	\$113,016	\$31,810,059	
74 May 2016	\$378	\$6,830	\$516,039	\$1,430,925	-\$7,488,279	\$635,475	\$128,854	\$1	\$4,081	\$271,997	-\$4,493,699	
75 Jun 2016	\$502	-\$752,418	\$4,123,235	\$29,630,836	\$58,761,366	\$1,364,259	\$445,662	\$8	\$62,048	\$791,697	\$94,427,196	
76 Jul 2016	-\$2,159	\$3,306	\$5,198,840	\$50,574,891	\$1,678,186	\$581,955	-\$215,873	\$2	\$2,545	\$95,080	\$57,916,771	
77 Aug 2016	-\$678	\$14,606	-\$475,501	\$381,848	-\$3,596,105	\$765,430	\$113,946	\$2	-\$2,887	-\$5,590	-\$2,804,929	
78 Sep 2016	-\$530	\$2,192,876	\$396,982	\$3,508,539	-\$1,415,937	\$785,363	\$2,058,556	\$2	\$1,087	\$2,438	\$7,529,375	
79 Oct 2016	\$0	\$81,908	\$14,919,915	\$15,421,891	-\$3,525,068	\$689,009	\$420,357	-\$16	-\$1,991	-\$26,076	\$27,979,929	
80 Nov 2016	\$0	\$9,012	\$2,967,784	\$12,365,888	-\$12,156,988	\$780,848	-\$807,011	\$13	-\$13,019	-\$2,689	\$3,143,838	
81 Dec 2016	\$0	\$1,752	\$2,117,933	\$19,906,268	-\$355,801	\$996,131	\$657,105	-\$2	-\$1,295	\$660,927	\$23,983,018	
82 Total:	-\$613,135	\$1,642,041	\$61,273,836	\$173,458,893	\$17,416,247	\$10,921,983	\$7,946,106	\$18	\$79,982	\$4,264,471	\$276,390,441	

**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 70-81 for the same month;
  - b) ISO Incentive Plant Activity on Lines 41 to 52 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 74, Column 5);
  - b) the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 45, 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) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. From SCE internal accounting records.
- 4) Column 12 matches 'Activity for Incentive Projects' on 14-IncentivePlant, Lines 39 to 52. Other columns from SCE internal accounting records.
- 5) Amount in matrix on lines 28 to 39 minus amount in matrix on lines 41 to 52
- 6) Amount on Line 13 less amount on Line 1 for each account.
- 7) Line 53
- 8) Amount on Line 67 less amount on Line 68 for each account.
- 9) For each column (FERC Account) divide Line 69 by Line 66 to arrive at a ratio for each column.  
Apply the ratio of each column to each monthly value from Lines 54-65 to calculate the values for the corresponding months listed in Lines 70-81.

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**Accumulated Depreciation Reserve**

Input cells are shaded yellow

**1) Transmission Depreciation Reserve - ISO**

Prior Year: 2016

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												=Sum C2 to C11
	FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2015	\$0	\$15,448,963	\$62,849,697	\$372,512,031	\$406,863,964	\$46,334,041	\$386,000,140	\$132,074	\$1,627,345	\$13,852,616	\$1,305,620,870
2	Jan 2016	\$0	\$15,663,588	\$64,421,511	\$378,949,496	\$412,676,189	\$47,467,301	\$386,538,317	\$132,041	\$1,677,566	\$11,914,732	\$1,319,440,741
3	Feb 2016	\$0	\$15,878,116	\$63,727,125	\$381,537,018	\$418,792,306	\$49,765,178	\$383,127,113	\$128,940	\$1,732,865	\$14,496,704	\$1,329,185,365
4	Mar 2016	\$0	\$16,092,620	\$64,796,947	\$389,571,113	\$423,499,686	\$50,812,760	\$386,491,285	\$125,567	\$1,787,901	\$13,677,228	\$1,346,855,107
5	Apr 2016	\$0	\$16,307,234	\$65,882,219	\$394,955,170	\$428,038,520	\$50,598,040	\$389,965,029	\$122,120	\$1,837,856	\$14,350,821	\$1,362,057,010
6	May 2016	\$0	\$16,555,561	\$69,028,459	\$402,769,788	\$432,516,013	\$48,497,398	\$386,888,231	\$118,299	\$1,887,623	\$14,049,866	\$1,372,311,239
7	Jun 2016	\$0	\$16,761,073	\$68,625,919	\$409,708,767	\$436,130,730	\$48,554,196	\$396,133,815	\$114,782	\$1,945,007	\$17,185,951	\$1,395,160,240
8	Jul 2016	\$0	\$16,974,737	\$71,068,442	\$411,172,782	\$440,496,570	\$48,800,194	\$399,314,584	\$111,057	\$2,006,611	\$20,177,963	\$1,410,122,941
9	Aug 2016	\$0	\$17,193,148	\$69,737,049	\$416,226,357	\$445,802,283	\$48,386,219	\$399,962,282	\$107,647	\$2,060,491	\$15,272,881	\$1,414,748,358
10	Sep 2016	\$0	\$17,424,535	\$70,256,108	\$421,323,119	\$450,350,607	\$48,257,642	\$403,966,143	\$103,894	\$2,115,986	\$15,769,188	\$1,429,567,220
11	Oct 2016	\$0	\$17,643,699	\$70,642,514	\$426,617,887	\$455,020,757	\$47,926,468	\$407,536,496	\$345,235	\$2,376,201	\$16,002,547	\$1,444,111,804
12	Nov 2016	\$0	\$17,861,798	\$71,418,992	\$432,557,334	\$460,221,228	\$46,798,402	\$407,960,678	\$590,165	\$2,648,417	\$15,301,812	\$1,455,358,826
13	Dec 2016	\$0	\$18,079,939	\$72,260,283	\$439,653,028	\$465,353,602	\$46,058,792	\$407,738,326	\$839,659	\$2,896,108	\$14,910,822	\$1,467,790,558
14	13-Mo. Avg:	\$0	\$16,760,385	\$68,055,020	\$405,965,684	\$436,597,112	\$48,327,433	\$395,509,418	\$228,575	\$2,046,152	\$15,151,010	\$1,388,640,791

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

	Col 1	Col 2	Col 3	Col 4	Col 5	
						=Sum C2 to C4
	FERC Account:					
Line	Mo/YR	360	361	362	Total	Notes
15	Dec 2015	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2016	\$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

	Col 1	Col 2	Col 3 =C4+C5	Col 4	Col 5	
	Mo/YR		Gen. and Int. Depreciation Reserve	General Depreciation Reserve	Intangible Depreciation Reserve	Source
18	Dec 2015	BOY:	\$1,957,897,534	\$1,010,906,654	\$946,990,880	FF1 219.28c and 200.21c for previous year
19	Dec 2016	EOY:	\$1,916,623,921	\$1,072,625,618	\$843,998,303	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,937,260,727			Average of Line 18 and Line 19

Changed from  
\$1,011,263,915 to  
\$1,010,906,654 due to  
DESI Depreciation  
Adjustment

a) Average BOY/EOY General and Intangible Depreciation Reserve

		Amount	Source
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,937,260,727	Line 20
22	Transmission W&S Allocation Factor:	5.7291%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$110,988,096	Line 21 * Line 22

Changed from  
\$1,073,416,375 to  
\$1,072,625,618 due to  
DESI Depreciation  
Adjustment

b) EOY General and Intangible Depreciation Reserve

		Amount	Source
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,916,623,921	Line 19
25	Transmission W&S Allocation Factor:	5.7291%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$109,805,787	Line 24 * Line 25

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

1) Total Transmission Activity by Account (See Note 3)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12 Sum C2 - C11
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
27	Jan 2016	\$0	289,288	649,410	5,708,405	1,645,879	1,292,629	2,296,432	8,551	404,805	84,278	\$12,379,678
28	Feb 2016	\$0	290,018	2,113,530	15,928,508	963,659	3,466,152	1,008,281	83,349	627,308	413,955	\$24,894,760
29	Mar 2016	\$0	290,119	967,344	1,708,974	3,728,083	1,124,654	3,225,443	89,995	615,758	166,455	\$11,916,825
30	Apr 2016	\$0	290,112	979,181	8,836,311	4,049,186	(1,241,700)	3,266,264	91,784	391,955	278,327	\$16,941,420
31	May 2016	\$0	94,545	(276,599)	2,518,174	4,200,291	(4,772,281)	1,125,071	100,923	146,216	207,785	\$3,344,125
32	Jun 2016	\$0	343,517	1,977,587	4,838,429	5,845,988	(739,022)	5,155,167	93,497	432,662	458,756	\$18,406,579
33	Jul 2016	\$0	294,037	186,382	19,507,615	4,746,409	(387,581)	3,173,577	98,561	609,360	449,656	\$28,678,015
34	Aug 2016	\$0	266,507	2,600,075	10,414,145	2,923,787	(1,623,791)	2,345,373	90,890	269,519	(125,484)	\$17,161,022
35	Sep 2016	\$0	191,222	1,424,732	10,301,749	4,496,703	(1,091,552)	3,432,886	99,266	340,986	251,247	\$19,447,239
36	Oct 2016	\$0	282,954	1,514,812	9,805,967	4,254,603	(1,472,413)	3,297,227	345,942	703,798	232,061	\$18,964,951
37	Nov 2016	\$0	290,067	1,319,523	8,211,278	3,243,281	(2,965,227)	2,279,355	341,321	833,988	164,777	\$13,718,362
38	Dec 2016	\$0	290,081	1,288,871	5,253,401	3,306,389	(2,240,824)	2,067,857	351,047	(409,725)	187,598	\$10,094,695
39	Total:	\$0	\$3,212,468	\$14,744,847	\$103,032,956	\$43,404,257	-\$10,650,956	\$32,672,932	\$1,795,126	\$4,966,629	\$2,769,412	\$195,947,670

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2) Depreciation Expense (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
40	Jan 2016	\$0	\$225,584	\$1,007,565	\$6,237,115	\$4,401,400	\$950,159	\$3,150,767	\$304	\$41,963	\$243,214	\$16,258,071
41	Feb 2016	\$0	\$225,607	\$1,023,262	\$6,253,707	\$4,371,370	\$955,630	\$3,155,707	\$304	\$41,978	\$243,556	\$16,271,120
42	Mar 2016	\$0	\$225,602	\$1,007,134	\$6,295,913	\$4,375,766	\$959,033	\$3,158,035	\$304	\$41,978	\$243,947	\$16,307,713
43	Apr 2016	\$0	\$225,694	\$1,020,375	\$6,332,758	\$4,373,028	\$965,190	\$3,165,450	\$304	\$41,990	\$247,260	\$16,372,050
44	May 2016	\$0	\$225,757	\$1,052,434	\$6,359,122	\$4,383,626	\$968,842	\$3,166,758	\$304	\$47,521	\$247,771	\$16,452,135
45	Jun 2016	\$0	\$225,767	\$1,053,422	\$6,361,734	\$4,370,279	\$971,125	\$3,167,634	\$304	\$48,644	\$248,325	\$16,447,235
46	Jul 2016	\$0	\$225,460	\$1,062,405	\$6,422,507	\$4,494,710	\$973,926	\$3,170,083	\$304	\$48,848	\$249,834	\$16,648,078
47	Aug 2016	\$0	\$225,470	\$1,073,549	\$6,526,693	\$4,499,135	\$975,999	\$3,170,272	\$304	\$48,858	\$250,179	\$16,770,460
48	Sep 2016	\$0	\$225,492	\$1,073,074	\$6,527,124	\$4,530,844	\$977,796	\$3,155,449	\$304	\$48,846	\$231,986	\$16,770,915
49	Oct 2016	\$0	\$228,526	\$1,076,670	\$6,534,474	\$4,529,436	\$980,012	\$3,164,515	\$245,462	\$249,885	\$231,959	\$17,240,938
50	Nov 2016	\$0	\$228,662	\$1,108,667	\$6,563,760	\$4,537,719	\$982,673	\$3,180,784	\$248,727	\$259,134	\$232,804	\$17,342,930
51	Dec 2016	\$0	\$228,700	\$1,115,083	\$6,589,420	\$4,514,051	\$985,154	\$3,180,668	\$253,493	\$263,000	\$233,073	\$17,362,643
52	Total:	\$0	\$2,716,320	\$12,673,640	\$77,004,328	\$53,381,363	\$11,645,539	\$37,986,122	\$750,422	\$1,182,645	\$2,903,907	\$200,244,286

3) Total Transmission Activity less Depreciation Expense (See Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
53	Jan 2016	\$0	\$63,705	-\$358,155	-\$528,710	-\$2,755,521	\$342,470	-\$854,336	\$8,247	\$362,842	-\$158,936	-\$3,878,393
54	Feb 2016	\$0	\$64,411	\$1,090,268	\$9,674,801	-\$3,407,711	\$2,510,522	-\$2,147,426	\$83,044	\$585,331	\$170,400	\$8,623,640
55	Mar 2016	\$0	\$64,516	-\$39,790	-\$4,586,939	-\$647,683	\$165,621	\$67,408	\$89,691	\$573,779	-\$77,491	-\$4,390,888
56	Apr 2016	\$0	\$64,418	-\$41,194	\$2,503,553	-\$323,842	-\$2,206,890	\$100,814	\$91,479	\$349,965	\$31,067	\$569,370
57	May 2016	\$0	-\$131,212	-\$1,329,033	-\$3,840,949	-\$183,334	-\$5,741,123	-\$2,041,687	\$100,619	\$98,695	-\$39,985	-\$13,108,010
58	Jun 2016	\$0	\$117,750	\$924,165	-\$1,523,306	\$1,475,708	-\$1,710,147	\$1,987,533	\$93,193	\$384,018	\$210,430	\$1,959,344
59	Jul 2016	\$0	\$68,577	-\$876,023	\$13,085,108	\$251,699	-\$1,361,508	\$3,494	\$98,256	\$560,512	\$199,822	\$12,029,937
60	Aug 2016	\$0	\$41,037	\$1,526,525	\$3,887,452	-\$1,575,348	-\$2,599,790	-\$824,900	\$90,586	\$220,661	-\$375,662	\$390,562
61	Sep 2016	\$0	-\$34,270	\$351,658	\$3,774,624	-\$34,141	-\$2,069,347	\$277,437	\$98,961	\$292,140	\$19,261	\$2,676,324
62	Oct 2016	\$0	\$54,428	\$438,142	\$3,271,494	-\$274,833	-\$2,452,425	\$132,712	\$100,480	\$453,913	\$102	\$1,724,013
63	Nov 2016	\$0	\$61,406	\$210,856	\$1,647,518	-\$1,294,438	-\$3,947,901	-\$901,429	\$92,595	\$574,854	-\$68,027	-\$3,624,567
64	Dec 2016	\$0	\$61,381	\$173,788	-\$1,336,019	-\$1,207,662	-\$3,225,977	-\$1,112,811	\$97,554	-\$672,726	-\$45,475	-\$7,267,948
65	Total:	\$0	\$496,148	\$2,071,207	\$26,028,628	-\$9,977,106	-\$22,296,495	-\$5,313,190	\$1,044,704	\$3,783,984	-\$134,496	-\$4,296,616

4) Calculation of Other Transmission Activity

A) Change in Depreciation Reserve - ISO (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>
66	\$0	\$2,630,976	\$9,410,586	\$67,140,997	\$58,489,638	-\$275,249	\$21,738,186	\$707,584	\$1,268,763	\$1,058,206	\$162,169,688
B) Total Depreciation Expense (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>
67	\$0	\$2,716,320	\$12,673,640	\$77,004,328	\$53,381,363	\$11,645,539	\$37,986,122	\$750,422	\$1,182,645	\$2,903,907	\$200,244,286
C) Other Activity (See Note 8)											
	<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>
68	\$0	-\$85,344	-\$3,263,054	-\$9,863,331	\$5,108,275	-\$11,920,788	-\$16,247,936	-\$42,837	\$86,118	-\$1,845,701	-\$38,074,599

5) Other Transmission Activity (See Note 9)

	<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>
69	Jan 2016	\$0	-\$10,958	\$564,250	\$200,350	\$1,410,826	\$183,101	-\$2,612,591	-\$338	\$8,258	-\$2,181,098	-\$2,438,200
70	Feb 2016	\$0	-\$11,080	-\$1,717,648	-\$3,666,185	\$1,744,747	\$1,342,247	-\$6,566,911	-\$3,405	\$13,321	\$2,338,416	-\$6,526,497
71	Mar 2016	\$0	-\$11,098	\$62,687	\$1,738,182	\$331,613	\$88,549	\$206,137	-\$3,678	\$13,058	-\$1,063,423	\$1,362,030
72	Apr 2016	\$0	-\$11,081	\$64,898	-\$948,701	\$165,807	-\$1,179,911	\$308,294	-\$3,751	\$7,965	\$426,333	-\$1,170,147
73	May 2016	\$0	\$22,570	\$2,093,806	\$1,455,495	\$93,867	-\$3,069,483	-\$6,243,556	-\$4,126	\$2,246	-\$548,726	-\$6,197,906
74	Jun 2016	\$0	-\$20,255	-\$1,455,962	\$577,244	-\$755,562	-\$914,327	\$6,077,950	-\$3,821	\$8,740	\$2,887,759	\$6,401,766
75	Jul 2016	\$0	-\$11,796	\$1,380,118	-\$4,958,492	-\$128,870	-\$727,928	\$10,686	-\$4,029	\$12,756	\$2,742,178	-\$1,685,376
76	Aug 2016	\$0	-\$7,059	-\$2,404,943	-\$1,473,118	\$806,578	-\$1,389,974	-\$2,522,574	-\$3,714	\$5,022	-\$5,155,261	-\$12,145,043
77	Sep 2016	\$0	\$5,895	-\$554,015	-\$1,430,362	\$17,480	-\$1,106,373	\$848,412	-\$4,058	\$6,649	\$264,321	-\$1,952,053
78	Oct 2016	\$0	-\$9,362	-\$690,264	-\$1,239,705	\$140,714	-\$1,311,185	\$405,838	-\$4,120	\$10,330	\$1,400	-\$2,696,354
79	Nov 2016	\$0	-\$10,563	-\$332,189	-\$624,313	\$662,752	-\$2,110,739	-\$2,756,603	-\$3,797	\$13,083	-\$933,539	-\$6,095,908
80	Dec 2016	<u>\$0</u>	<u>-\$10,558</u>	<u>-\$273,792</u>	<u>\$506,273</u>	<u>\$618,323</u>	<u>-\$1,724,764</u>	<u>-\$3,403,020</u>	<u>-\$4,000</u>	<u>-\$15,310</u>	<u>-\$624,063</u>	<u>-\$4,930,911</u>
81	Total:	\$0	-\$85,344	-\$3,263,054	-\$9,863,331	\$5,108,275	-\$11,920,788	-\$16,247,936	-\$42,837	\$86,118	-\$1,845,701	-\$38,074,599

Notes:

1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based 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:

- Depreciation Expense (on Lines 40 to 51) for the same month;
- Other Transmission Activity (on Lines 69 to 80) for the same month; and
- 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:

- Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
- Other Transmission Activity for May of the Prior Year (on Line 73, Column 5); and
- 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) Total Transmission Activity by Account represents accumulated depreciation changes for all Transmission plant.

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

5) Amount in matrix on lines 27 to 38 minus amount in matrix on lines 40 to 51.

6) Line 13 - Line 1.

7) Line 52.

8) Line 66 - Line 67.

9) For each column (FERC Account) divide Line 68 by Line 65 to arrive at a ratio for each column.

Apply the ratio of each column to each monthly value from Lines 53-64 to calculate the values for the corresponding months listed in Lines 69-80.

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2016

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 2015	\$77,976,655	\$163,072,480	\$470,458,376	\$3,030,177,247	\$2,164,622,763	\$310,678,566	\$1,239,646,181	\$221,416	\$13,011,928	\$187,087,541	\$7,656,953,152
2	Jan 2016	\$77,366,106	\$163,089,425	\$477,787,637	\$3,038,238,130	\$2,149,854,074	\$312,467,579	\$1,241,589,579	\$221,419	\$13,016,282	\$187,350,498	\$7,660,980,729
3	Feb 2016	\$77,365,696	\$163,086,102	\$470,257,229	\$3,058,743,183	\$2,152,015,902	\$313,580,382	\$1,242,505,439	\$221,419	\$13,016,547	\$187,651,223	\$7,678,443,122
4	Mar 2016	\$87,298,557	\$163,152,630	\$476,439,568	\$3,076,643,567	\$2,150,669,452	\$315,593,553	\$1,245,422,772	\$221,419	\$13,020,184	\$190,200,199	\$7,718,661,900
5	Apr 2016	\$87,309,335	\$163,197,609	\$491,408,710	\$3,089,452,188	\$2,155,881,433	\$316,787,447	\$1,245,937,741	\$221,425	\$14,735,210	\$190,592,880	\$7,755,523,976
6	May 2016	\$87,317,065	\$163,204,896	\$491,870,167	\$3,090,721,159	\$2,149,317,762	\$317,533,976	\$1,246,282,243	\$221,425	\$15,083,340	\$191,019,613	\$7,752,571,646
7	Jun 2016	\$86,794,533	\$162,983,298	\$496,064,461	\$3,120,246,532	\$2,210,512,879	\$318,450,055	\$1,247,245,617	\$221,434	\$15,146,687	\$192,180,089	\$7,849,845,586
8	Jul 2016	\$86,801,874	\$162,990,137	\$501,268,132	\$3,170,862,943	\$2,212,689,390	\$319,127,828	\$1,247,320,276	\$221,435	\$15,149,825	\$192,445,155	\$7,908,876,995
9	Aug 2016	\$86,799,926	\$163,006,399	\$501,046,195	\$3,171,072,528	\$2,228,283,814	\$319,715,189	\$1,241,488,154	\$221,437	\$15,146,092	\$178,450,654	\$7,905,230,387
10	Sep 2016	\$86,814,704	\$165,199,257	\$502,725,446	\$3,174,643,082	\$2,227,591,402	\$320,439,816	\$1,245,055,136	\$178,517,523	\$77,483,575	\$178,430,166	\$8,156,900,107
11	Oct 2016	\$86,813,903	\$165,297,497	\$517,665,602	\$3,188,871,202	\$2,231,665,229	\$321,310,132	\$1,251,456,011	\$180,892,151	\$80,351,534	\$179,079,774	\$8,203,403,036
12	Nov 2016	\$86,821,377	\$165,325,104	\$520,661,331	\$3,201,337,814	\$2,220,025,053	\$322,121,103	\$1,251,410,453	\$184,358,841	\$81,550,530	\$179,287,045	\$8,212,898,652
13	Dec 2016	\$86,845,703	\$165,326,927	\$531,582,611	\$3,249,175,449	\$2,233,991,232	\$324,258,228	\$1,235,903,790	\$185,508,197	\$81,951,072	\$182,027,087	\$8,276,570,295

15 Depreciation Rates (Percent per year) See "18-DepRates" and Instruction 1.

16	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	Dec 2015	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17b	Jan 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2016	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

FERC Account:												
23	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Month Total
24	Jan 2016	\$0	\$225,584	\$1,007,565	\$6,237,115	\$4,401,400	\$950,159	\$3,150,767	\$304	\$41,963	\$243,214	\$16,258,071
25	Feb 2016	\$0	\$225,607	\$1,023,262	\$6,253,707	\$4,371,370	\$955,630	\$3,155,707	\$304	\$41,978	\$243,556	\$16,271,120
26	Mar 2016	\$0	\$225,602	\$1,007,134	\$6,295,913	\$4,375,766	\$959,033	\$3,158,035	\$304	\$41,978	\$243,947	\$16,307,713
27	Apr 2016	\$0	\$225,694	\$1,020,375	\$6,332,758	\$4,373,028	\$965,190	\$3,165,450	\$304	\$41,990	\$247,260	\$16,372,050
28	May 2016	\$0	\$225,757	\$1,052,434	\$6,359,122	\$4,383,626	\$968,842	\$3,166,758	\$304	\$47,521	\$247,771	\$16,452,135
29	Jun 2016	\$0	\$225,767	\$1,053,422	\$6,361,734	\$4,370,279	\$971,125	\$3,167,634	\$304	\$48,644	\$248,325	\$16,447,235
30	Jul 2016	\$0	\$225,460	\$1,062,405	\$6,422,507	\$4,494,710	\$973,926	\$3,170,083	\$304	\$48,848	\$249,834	\$16,648,078
31	Aug 2016	\$0	\$225,470	\$1,073,549	\$6,526,693	\$4,499,135	\$975,999	\$3,170,272	\$304	\$48,858	\$250,179	\$16,770,460
32	Sep 2016	\$0	\$225,492	\$1,073,074	\$6,527,124	\$4,530,844	\$977,796	\$3,155,449	\$304	\$48,846	\$231,986	\$16,770,915
33	Oct 2016	\$0	\$228,526	\$1,076,670	\$6,534,474	\$4,529,436	\$980,012	\$3,164,515	\$245,462	\$249,885	\$231,959	\$17,240,938
34	Nov 2016	\$0	\$228,662	\$1,108,667	\$6,563,760	\$4,537,719	\$982,673	\$3,180,784	\$248,727	\$259,134	\$232,804	\$17,342,930
35	Dec 2016	\$0	\$228,700	\$1,115,083	\$6,589,420	\$4,514,051	\$985,154	\$3,180,668	\$253,493	\$263,000	\$233,073	\$17,362,643
36	Totals:	\$0	\$2,716,320	\$12,673,640	\$77,004,328	\$53,381,363	\$11,645,539	\$37,986,122	\$750,422	\$1,182,645	\$2,903,907	\$200,244,286
Total Annual Depreciation Expense for Transmission Plant - ISO:												(equals sum of monthly amounts)

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

40					
41		<u>360</u>	<u>361</u>	<u>362</u>	<u>Source</u>
42	Distribution Plant - ISO BOY	\$0	\$0	\$0	6-PlantInService Line 15.
43	Distribution Plant - ISO EOY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	6-PlantInService Line 16.
44	Average BOY/EOY :	\$0	\$0	\$0	

45  
46 Depreciation Rates (Percent per year) See "18-DepRates".

47	<u>360</u>	<u>361</u>	<u>362</u>	
48	1.67%	3.04%	3.13%	

49  
50 Depreciation Expense for Distribution Plant - ISO See Note 2 and Instruction 2

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

54  
55  
56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

57					
58	Total General Plant Depreciation Expense	234,086,254	FF1 336.10f	<div> <p>Changed from \$234,519,750 to \$234,086,254 due DESI depreciation adjustment</p> </div>	
59	Total Intangible Plant Depreciation Expense	254,773,828	FF1 336.1f		
60	Sum of Total General and Total Intangible Depreciation Expense	\$488,860,082	Line 58 + Line 59		
61	Transmission Wages and Salaries Allocation Factor	5.7291%	27-Allocators, Line 9		
62	General and Intangible Depreciation Expense	\$28,007,407	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	\$200,244,286.21	Line 37, Col 12		
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53		
69	3) General and Intangible Depreciation Expense	\$28,007,407	Line 62		
70	Depreciation Expense:	\$228,251,693.13	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 input from Schedule 18. However, in the event of a mid-year change in depreciation rates approved by the Commission, the rates stated on Schedule 18 will represent end of Prior Year rates. To correctly calculate depreciation expense for Transmission Plant - ISO for the entire Prior Year, input depreciation rates from Schedule 18 only for those months during which the new rates were in effect, and input previous effective rates in the months for which they were in effect.
- 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.

Calculation of Allocation Factors

Inputs are shaded yellow

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 137, Col. 7	\$33,251,376
2	Total Wages and Salaries	FF1 354.28b	\$737,797,550
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$205,867,991
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$531,929,559
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$71,991,890
6	Less A&G NOIC	20-AandG, Note 2	\$23,529,616
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$48,462,274
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$580,391,833
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	5.7291%

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$8,276,570,295
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,588,136,353
17	Electric Miscellaneous Intangible Plant	Line 16 * Line 9	\$90,986,323
18	Total General Plant	6-PlantInService, Line 21, C1	\$2,934,852,893
19	General Plant	Line 18 * Line 9	\$168,141,401
20	Total Plant In Service	FF1 207.104g	\$44,298,088,225
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	19.2688%

3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)

Line	Values	Notes	Applied to Accounts
26 a) Outages			
27 ISO Outages	5,623		561.000 Load Dispatching
28 Non-ISO Outages	12,286		561.100 Load Dispatch-Reliability
29 Total Outages	17,909 = L27 + L28		561.200 Load Dispatch Monitor and Operate Trans. System
30 Outages Percent ISO	31.4% = L27 / L29		
32 b) Circuits			
33 ISO Circuits	215		562 - Operating Transmission Stations
34 Non-ISO Circuits	999		
35 Total Circuits	1,214 = L33 + L34		
36 Circuits Percent ISO	17.7% = L33 / L35		
38 c) Relay Routines			
39 ISO Relay Routines	719		562 - Routine Testing and Inspection
40 Non-ISO Relay Routines	2,770		
41 Total Relay Routines	3,489 = L39 + L40		
42 Relay Routines Percent ISO	20.6% = L39 / L41		
44 d) Line Miles			
45 ISO Line Miles	5,660		563 - Inspect and Patrol Line
46 Non-ISO Line Miles	6,453		571 - Poles and Structures
47 Total Line Miles	12,113 = L45 + L46		571 - Insulators and Conductors
48 Line Miles Percent ISO	46.7% = L45 / L47		571 - Transmission Line Rights of Way
50 e) Underground Line Miles			
51 ISO Underground Line Miles	5		564 - Underground Line Expense
52 Non-ISO Underground Line Miles	353		572 - Maintenance of Underground Transmission Lines
53 Total Underground Line Miles	358 = L51 + L52		
54 Underground Line Miles Percent ISO	1.4% = L51 / L53		
56 f) Line Rents Costs			
57 ISO Line Rent Costs	6,695,787		567 - Line Rents
58 Non-ISO Line Rent Costs	2,496,641		
59 Total Line Rent Costs	9,192,428 = L57 + L58		
60 Line Rent Costs Percent ISO	72.8% = L57 / L59		



62	g) Morongo Acres	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
63	ISO Morongo Acres	377			567 - Morongo Lease
64	Non-ISO Morongo Acres	38			
65	Total Morongo Acres	416	= L63 + L64		
66	Morongo Acres Percent ISO	90.8%	= L63 / L65		
67					
68	h) Transformers	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
69	ISO Transformers	138			570 - Maintenance of Power Transformers
70	Non-ISO Transformers	478			
71	Total Transformers	616	= L69 + L70		
72	Transformers Percent ISO	22.4%	= L69 / L71		
73					
74	i) Circuit Breakers	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
75	ISO Circuit Breakers	1,179			570 - Maintenance of Transmission Circuit Breakers
76	Non-ISO Breakers	2,072			
77	Total Circuit Breakers	3,251	= L75 + L76		
78	Circuit Breakers Percent ISO	36.3%	= L75 / L77		
79					
80	j) Voltage Control Equipment	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
81	ISO Voltage Control Equipment	323			570 - Maintenance of Transmission Voltage Equipment
82	Non-ISO Voltage Control Equipment	155			
83	Total Voltage Control Equipment	478	= L81 + L82		
84	Voltage Control Equipment Percent ISO	67.6%	= L81 / L83		
85					
86	k) Substation Work Order Cost	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
87	ISO Substation Work Order Costs	609,936			570 - Substation Work Order Related Expense
88	Non-ISO Substation Work Order Costs	4,928,424			
89	Total Substation Work Order Costs	5,538,360	= L87 + L88		
90	Substation Work Order Costs Percent ISO	11.0%	= L87 / L89		
91					
92	l) Transmission Work Order Cost	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
93	ISO Transmission Work Order Costs	283,287			571 - Transmission Work Order Related Expense
94	Non-ISO Transmission Work Order Costs	3,197,351			
95	Total Transmission Work Order Costs	3,480,637	= L93 + L94		
96	Transmission Work Order Costs Percent ISO	8.1%	= L93 / L95		
97					
98	m) Transmission Facility Property Damage	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
99	ISO Transmission Fac. Property Damage	1,625,490			573 - Provision for Property Damage Expense to Trans. Fac.
100	Non-ISO Transmission Fac. Property Damage	2,060,289			
101	Total Transmission Facility Property Damage	3,685,780	= L99 + L100		
102	Trans. Fac. Property Damage Percent ISO	44.1%	= L99 / L101		
103					
104	n) Distribution Transformers	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
105	ISO Distribution Transformers	0			592 - Maintenance of Distribution Transformers
106	Non-ISO Distribution Transformers	2,045			
107	Total Distribution Transformers	2,045	= L105 + L106		
108	Distribution Transformers Percent ISO	0.0%	= L105 / L107		
109					
110	o) Distribution Circuit Breakers	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
111	ISO Distribution Circuit Breakers	0			592 - Maintenance of Distribution Circuit Breakers
112	Non-ISO Distribution Circuit Breakers	8,875			
113	Total Distribution Circuit Breakers	8,875	= L111 + L112		
114	Distribution Circuit Breakers Percent ISO	0.0%	= L111 / L113		
115					
116	p) Distribution Voltage Control Equipment	<u>Values</u>		<u>Notes</u>	<u>Applied to Accounts</u>
117	ISO Distribution Voltage Control Equipment	0			592 - Maintenance of Distribution Voltage Control Equipment
118	Non-ISO Distribution Voltage Control Equip.	2,340			
119	Total Distribution Voltage Control Equipment	2,340	= L117 + L118		
120	Distribution Voltage Control Equip. Pct. ISO	0.0%	= L117 / L119		

One Time Adjustment for Revised 2017 True Up TRR		
Description	Amount	Source
Revised TO13 True Up TRR in TO2025 Posting	\$1,014,232,954	TO2025 Draft Annual Posting - WP Schedule 3 - One Time Adj-Prior Period, Page 68, Line 45
TO13 True Up TRR in TO2024 Annual Update	\$1,014,299,779	TO2024 Annual Update Filing - WP Schedule 3 - One Time Adj-Prior Period, Page 7, Line 45
<b>Variance*</b>	<b>-\$66,825</b>	

\* Variance Includes Adjustment for:

(1) 2017 DESI General Plant and Depreciation adjustments

Schedule 4  
True Up TRR  
(Revised 2017  
TO13 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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Calculation of True Up TRR

A) Rate Base for True Up TRR

Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$8,389,794,318
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$251,700,875
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$13,057,097
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$10,647,093
7	Cash Working Capital	1/16 (O&M + A&G)		1-Base TRR Line 7	\$7,811,006
8	Working Capital			Line 5 + Line 6 + Line 7	\$31,515,195
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,549,914,567
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	-\$102,791,344
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,652,705,911
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$1,600,478,978
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 13, C2	\$106,455,575
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 9	-\$106,562,330
15a	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$10,165,091
16	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
17	Rate Base			L1+L2+L3+L4+L8+L12+L13+L14+L15+L15a+L16	\$5,419,495,808

B) Return on Capital

Line					
18	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.2500%
19	Return on Capital: Rate Base times Cost of Capital Rate			Line 17 * Line 18	\$392,911,853

C) Income Taxes

20	Income Taxes = [((RB * ER) + D) * (CTR/(1 - CTR))] + CO/(1 - CTR)				\$201,947,589
----	---	--	--	--	---------------

Where:

21	RB = Rate Base			Line 17	\$5,419,495,808
22	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.2592%
23	CTR = Composite Tax Rate			1-Base TRR L 58	40.7460%
24	CO = Credits and Other			1-Base TRR L 62	\$2,086,200
25	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 64	\$3,535,511

Schedule 4  
True Up TRR  
(Revised 2017  
TO13 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
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**D) True Up TRR Calculation**

26	O&M Expense	1-Base TRR L 65	\$78,644,834
27	A&G Expense	1-Base TRR L 66	\$46,331,260
27a	PBOPs True Up TRR Adjustment	35-PBOPs L 14	-\$6,505
28	Network Upgrade Interest Expense	1-Base TRR L 67	\$6,116,851
29	Depreciation Expense	1-Base TRR L 68	\$239,556,259
30	Abandoned Plant Amortization Expense	1-Base TRR L 69	\$0
31	Other Taxes	1-Base TRR L 70	\$60,987,962
32	Revenue Credits	1-Base TRR L 71	-\$58,832,606
33	Return on Capital	Line 19	\$392,911,853
34	Income Taxes	Line 20	\$201,947,589
35	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 74	\$0
36	Amortization and Regulatory Debits/Credits	1-Base TRR L 75	\$0
37	Total without True Up Incentive Adder	Sum Line 26 to Line 36	\$967,657,497
38	True Up Incentive Adder	15-IncentiveAdder L 20	\$34,932,083
39	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 37 + Line 38	\$1,002,589,580

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

<u>Line</u>			<u>Reference:</u>
40	True Up TRR wo FF:	\$1,002,589,580	Line 39
41	Franchise Fee Factor:	0.921%	28-FFU, L 5
42	Franchise Fee Expense:	\$9,229,539	Line 40 * Line 41
43	Uncollectibles Expense Factor:	0.241%	28-FFU, L 5
44	Uncollectibles Expense:	\$2,413,835	Line 42 * Line 43
45	True Up TRR:	\$1,014,232,954	L 40 + L 42 + L 44

<b>Change In TO13 TUTRR</b>	
\$1,014,232,954	TO2024 Annual Update Filing - WP Schedule 3 - One Time Adj-Prior Period, Page 7, Line 45
\$1,014,299,779	DESI General Plant and Depreciation Adjustment
-\$66,825	

Schedule 4  
True Up TRR  
(Revised 2017  
TO13 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
Page 69 of 192

**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 18

and the "Equity Rate of Return Including Preferred Stock" on Line 22 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	9.80%	1-Base TRR L 49	Jan 1, 2017	Dec 31, 2017	365
b ROE start of Prior Year	9.80%	See Line e below			
c				Total days in year:	365
d Wtd. Avg. ROE in Prior Year	9.80%	((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 in ER11-3697
f Beginning of Prior Year	Settlement in ER11-3697

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	1.9908%	1-Base TRR L 50
h Wtd. Cost of Preferred Stock	0.4951%	1-Base TRR L 51
i Wtd. Cost of Common Stock	4.7641%	1-Base TRR L 46 * Line d
j Cost of Capital Rate	7.2500%	Sum of Lines f to h

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.2592%	Sum of Lines g to h

2) Beginning with the True Up Adjustment calculation for 2012 utilizing the True Up TRR for 2012, exclude from CWIP recovery the capital cost of facilities that were purchased for the portion of Tehachapi Segment 8 near the Chino Airport, but due to the April 25, 2011 Notice of Presumed Hazard issued to SCE by the FAA are not used in the construction of Tehachapi or in any other CWIP incentive project. Additionally, SCE will permanently exclude from Plant In Service, Rate Base, and transmission rates these capital costs if the facilities are not used in the construction of any SCE transmission project.

-\$66,825	DESI General Plant and Depreciation Adjustment
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Plant In Service

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: 2017

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	Dec 2016	\$86,845,703	165,326,927	\$531,582,611	\$3,249,175,449	\$2,233,991,232	\$324,258,228	\$1,235,903,791	\$185,508,197	\$81,951,072	\$182,027,086	\$8,276,570,295
2	Jan 2017	\$81,997,511	\$165,330,397	\$528,854,083	\$3,250,037,231	\$2,231,001,014	\$335,699,493	\$1,232,564,516	\$185,656,754	\$81,997,920	\$160,125,968	\$8,253,264,889
3	Feb 2017	\$82,013,020	\$165,784,066	\$534,882,418	\$3,256,654,353	\$2,213,130,982	\$339,965,913	\$1,235,030,894	\$186,119,194	\$82,775,424	\$161,709,715	\$8,258,065,980
4	Mar 2017	\$82,413,677	\$165,733,853	\$532,806,954	\$3,260,114,606	\$2,225,922,423	\$342,740,514	\$1,241,178,225	\$186,361,377	\$83,455,651	\$161,453,728	\$8,282,181,008
5	Apr 2017	\$82,424,960	\$165,734,429	\$540,340,485	\$3,290,596,932	\$2,251,979,965	\$344,598,339	\$1,244,265,048	\$186,611,561	\$83,540,944	\$161,600,158	\$8,351,692,820
6	May 2017	\$82,438,880	\$165,704,351	\$548,767,497	\$3,303,060,549	\$2,258,078,709	\$345,368,677	\$1,242,476,528	\$187,117,539	\$83,717,689	\$168,349,232	\$8,385,079,651
7	Jun 2017	\$81,409,531	\$165,534,488	\$552,041,270	\$3,313,909,561	\$2,261,350,618	\$347,377,534	\$1,244,803,717	\$188,491,607	\$84,190,542	\$167,806,375	\$8,406,915,243
8	Jul 2017	\$81,421,876	\$165,199,675	\$554,107,049	\$3,321,544,471	\$2,263,663,368	\$350,109,485	\$1,244,039,916	\$188,624,718	\$84,257,050	\$167,839,950	\$8,420,807,556
9	Aug 2017	\$81,875,011	\$164,728,138	\$558,293,842	\$3,350,799,129	\$2,265,082,996	\$350,778,178	\$1,246,103,080	\$188,962,876	\$84,383,656	\$168,194,579	\$8,459,201,484
10	Sep 2017	\$81,886,831	\$164,709,520	\$560,085,940	\$3,354,129,789	\$2,263,017,844	\$354,174,067	\$1,247,812,337	\$189,290,136	\$84,485,994	\$168,808,262	\$8,468,400,719
11	Oct 2017	\$81,898,670	\$164,708,798	\$557,690,365	\$3,337,803,870	\$2,267,000,466	\$357,358,231	\$1,247,335,361	\$189,937,864	\$84,808,333	\$169,009,660	\$8,457,551,618
12	Nov 2017	\$87,866,111	\$164,907,957	\$559,289,849	\$3,340,005,249	\$2,268,750,108	\$362,445,561	\$1,244,772,136	\$190,107,796	\$84,849,890	\$171,154,663	\$8,474,149,319
13	Dec 2017	\$87,876,203	\$164,901,118	\$569,698,023	\$3,409,447,774	\$2,283,380,922	\$364,424,080	\$1,245,933,686	\$190,222,489	\$84,920,374	\$172,640,885	\$8,573,445,553
14	13-Mo. Avg:	\$83,259,076	\$165,254,132	\$548,341,568	\$3,310,559,920	\$2,252,796,204	\$347,638,331	\$1,242,478,403	\$187,924,008	\$83,794,965	\$167,747,712	\$8,389,794,318

2) Distribution Plant - ISO

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
					Sum C2 - C4
<u>Line</u>	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>
15	Dec 2016	\$0	\$0	\$0	\$0
16	Dec 2017	\$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: \$8,389,794,318	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$8,573,445,553	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$2,934,852,893	\$1,588,136,353	\$4,522,989,246	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,095,111,610	\$1,324,870,316	\$4,419,981,926	End of year ("EOY") amount

Changed from  
\$2,941,903,413 to  
\$2,934,852,893 due to  
DESI General Plant  
Adjustment

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

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,471,485,586	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 5.6290%	27-Allocators, Line 9
24	General + Intangible Plant: \$251,700,875	Line 22 * Line 23.

Changed from  
\$3,102,162,333 to  
\$3,095,111,610 due to  
DESI General Plant  
Adjustment

#### b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$4,419,981,926	Line 21.
26	Transmission W&S Allocation Factor: 5.6290%	27-Allocators, Line 9
27	General + Intangible Plant: \$248,801,723	Line 25 * Line 26.

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

#### 1) Total Transmission Activity by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
28	Jan 2017	\$1,861,680	\$3,470	-\$4,196,691	\$1,596,560	-\$2,209,532	\$40,169,441	-\$10,554,272	\$196,564	-\$1,096,818	-\$18,664,747	\$7,105,655
29	Feb 2017	\$15,315	\$453,669	\$9,058,082	\$14,060,416	-\$12,641,360	\$14,690,403	\$7,096,603	\$440,544	\$3,236,355	\$1,582,775	\$37,992,801
30	Mar 2017	-\$156,368	\$66,267	-\$3,400,337	\$8,769,751	\$9,454,939	\$8,292,498	\$10,378,573	-\$1,566	-\$271,785	-\$285,477	\$32,846,494
31	Apr 2017	\$11,283	\$557	\$11,418,768	\$27,822,315	\$19,248,445	\$7,317,227	\$7,679,623	-\$426,444	\$1,527,526	\$143,907	\$74,743,207
32	May 2017	\$13,565	\$68,720	\$8,911,158	\$18,492,078	\$4,954,766	\$3,185,788	-\$908,108	\$505,657	\$146,860	\$6,702,521	\$42,073,004
33	Jun 2017	\$394,350	\$391,396	\$4,923,779	\$25,328,529	\$2,382,156	\$6,909,030	\$4,359,728	\$1,179,037	-\$485,348	-\$509,250	\$44,873,407
34	Jul 2017	\$12,352	\$769,044	\$3,184,633	\$17,621,548	\$1,799,359	\$9,434,393	-\$2,765,816	\$2,497,941	-\$1,798,501	\$56,723	\$30,811,677
35	Aug 2017	\$453,134	-\$409,300	\$6,584,775	\$67,541,915	\$1,172,077	\$2,145,575	\$5,558,400	\$107,895	\$3,470,262	\$319,790	\$86,944,523
36	Sep 2017	\$11,821	\$38,745	\$2,739,452	\$7,712,274	-\$1,944,157	\$7,464,055	\$3,977,572	\$334,696	-\$1,279,010	\$546,197	\$19,601,645
37	Oct 2017	\$11,839	-\$303	-\$3,740,698	-\$38,877,996	\$3,098,234	\$10,429,139	-\$1,456,898	\$164,361	\$1,897,821	\$200,525	-\$28,273,977
38	Nov 2017	-\$4,172	\$216,863	\$2,431,279	\$5,104,081	\$1,380,363	\$17,752,143	-\$1,478,412	-\$1,998,396	\$6,260	\$1,849,534	\$25,259,541
39	Dec 2017	\$10,092	\$15,035	\$15,929,204	\$161,530,877	\$10,951,835	\$6,747,806	\$2,832,915	\$127,444	\$2,622,053	\$1,295,679	\$202,062,940
40	Total:	\$2,634,891	\$1,614,163	\$53,843,402	\$316,702,349	\$37,647,126	\$134,537,498	\$24,719,907	\$3,127,731	\$7,975,675	-\$6,761,823	\$576,040,918

2) ISO Incentive Plant Activity (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
41	Jan 2017	-\$472	\$3,470	\$32,492	\$308,019	-\$53,553	-\$10,526	\$250,896	\$150,473	\$52,608	-\$96,329	\$637,077
42	Feb 2017	\$15,369	\$453,669	\$330,610	\$1,007,507	\$1,798,385	\$111,151	\$162,386	\$461,566	\$765,122	\$1,577,200	\$6,682,963
43	Mar 2017	-\$1,780	-\$14,803	\$416,086	-\$541,233	\$240,701	\$575,024	\$4,041,873	\$232,457	\$685,021	-\$454,675	\$5,178,669
44	Apr 2017	\$11,283	\$570	\$226,974	\$32,487,033	\$444,125	-\$318,433	\$801,454	\$223,187	\$78,030	\$129,434	\$34,083,658
45	May 2017	\$13,664	-\$43	\$7,516,533	\$7,920,288	\$1,795,504	-\$192,522	-\$2,226,610	\$505,965	\$176,895	\$6,435,427	\$21,945,099
46	Jun 2017	-\$761	\$761	\$170,780	-\$63,431	-\$75,029	\$55,521	\$1,315,801	\$1,366,286	\$477,679	-\$316,437	\$2,931,169
47	Jul 2017	\$12,350	\$761	-\$38,332	\$108,511	\$381,557	\$60,184	\$232,398	\$227,468	\$75,900	\$189,532	\$1,250,328
48	Aug 2017	\$453,134	-\$452,616	-\$322,840	\$399,588	\$488,428	\$79,970	\$323,941	\$328,970	\$109,768	\$119,905	\$1,528,249
49	Sep 2017	\$11,821	-\$1,180	\$10,511	\$28,470	-\$1,610,011	\$1,774,213	\$580,546	\$327,557	\$109,294	\$159,002	\$1,390,223
50	Oct 2017	\$11,839	-\$594	\$134,055	\$670,383	\$655,866	\$296,131	\$10,632	\$628,442	\$314,405	\$195,516	\$2,916,673
51	Nov 2017	\$1,653,095	\$204,541	\$35,216	\$13,767	\$360,544	\$38,809	-\$3,103,026	\$83,416	\$41,735	\$154,301	-\$517,602
52	Dec 2017	<u>\$10,092</u>	<u>-\$189</u>	<u>\$25,355</u>	<u>\$40,429</u>	<u>\$791,795</u>	<u>\$77,359</u>	<u>\$329,882</u>	<u>\$115,202</u>	<u>\$57,634</u>	<u>\$202,454</u>	<u>\$1,650,013</u>
53	Total:	\$2,189,633	\$194,346	\$8,537,439	\$42,379,331	\$5,218,313	\$2,546,880	\$2,720,172	\$4,650,989	\$2,944,091	\$8,295,329	\$79,676,521

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
54	Jan 2017	\$1,862,153	\$0	-\$4,229,183	\$1,288,541	-\$2,155,979	\$40,179,967	-\$10,805,168	\$46,090	-\$1,149,426	-\$18,568,418	\$6,468,578
55	Feb 2017	-\$54	\$0	\$8,727,472	\$13,052,909	-\$14,439,745	\$14,579,252	\$6,934,217	-\$21,022	\$2,471,233	\$5,575	\$31,309,838
56	Mar 2017	-\$154,588	\$81,070	-\$3,816,423	\$9,310,983	\$9,214,239	\$7,717,474	\$6,336,701	-\$234,023	-\$956,806	\$169,199	\$27,667,825
57	Apr 2017	\$0	-\$13	\$11,191,794	-\$4,664,717	\$18,804,320	\$7,635,660	\$6,878,169	-\$649,632	\$1,449,496	\$14,473	\$40,659,549
58	May 2017	-\$98	\$68,763	\$1,394,625	\$10,571,790	\$3,159,263	\$3,378,310	\$1,318,502	-\$308	-\$30,035	\$267,094	\$20,127,905
59	Jun 2017	\$395,111	\$390,635	\$4,752,999	\$25,391,960	\$2,457,185	\$6,853,509	\$3,043,928	-\$187,249	-\$963,027	-\$192,813	\$41,942,238
60	Jul 2017	\$2	\$768,283	\$3,222,965	\$17,513,038	\$1,417,802	\$9,374,209	-\$2,998,213	\$2,270,474	-\$1,874,401	-\$132,809	\$29,561,349
61	Aug 2017	\$0	\$43,317	\$6,907,615	\$67,142,326	\$683,649	\$2,065,605	\$5,234,459	-\$221,076	\$3,360,494	\$199,885	\$85,416,274
62	Sep 2017	\$0	\$39,925	\$2,728,941	\$7,683,804	-\$334,146	\$5,689,843	\$3,397,025	\$7,139	-\$1,388,305	\$387,196	\$18,211,422
63	Oct 2017	\$0	\$291	-\$3,874,754	-\$39,548,378	\$2,442,368	\$10,133,009	-\$1,467,530	-\$464,081	\$1,583,416	\$5,009	-\$31,190,650
64	Nov 2017	-\$1,657,268	\$12,322	\$2,396,063	\$5,090,314	\$1,019,819	\$17,713,334	\$1,624,614	-\$2,081,812	-\$35,475	\$1,695,232	\$25,777,143
65	Dec 2017	<u>\$0</u>	<u>\$15,224</u>	<u>\$15,903,849</u>	<u>\$161,490,448</u>	<u>\$10,160,040</u>	<u>\$6,670,447</u>	<u>\$2,503,033</u>	<u>\$12,243</u>	<u>\$2,564,419</u>	<u>\$1,093,225</u>	<u>\$200,412,927</u>
66	Total:	\$445,258	\$1,419,817	\$45,305,962	\$274,323,018	\$32,428,813	\$131,990,619	\$21,999,736	-\$1,523,258	\$5,031,584	-\$15,057,152	\$496,364,397



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

A) Change in ISO Plant Balance December to December (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>
67	\$1,030,500	-\$425,809	\$38,115,412	\$160,272,325	\$49,389,689	\$40,165,853	\$10,029,896	\$4,714,292	\$2,969,302	-\$9,386,201	\$296,875,259

B) Change in Incentive ISO Plant (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>
68	\$2,189,633	\$194,346	\$8,537,439	\$42,379,331	\$5,218,313	\$2,546,880	\$2,720,172	\$4,650,989	\$2,944,091	\$8,295,329	\$79,676,521

C) Change in Non-Incentive ISO Plant (See Note 8)

	<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>
69	-\$1,159,134	-\$620,155	\$29,577,973	\$117,892,994	\$44,171,377	\$37,618,973	\$7,309,724	\$63,303	\$25,211	-\$17,681,529	\$217,198,738

**5) Other ISO Transmission Activity without Incentive Plant Activity (See Note 9):**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
Mo/YR	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
70 Jan 2017	-\$4,847,719	\$0	-\$2,761,020	\$553,763	-\$2,936,665	\$11,451,792	-\$3,590,170	-\$1,915	-\$5,759	-\$21,804,789	-\$23,942,483	
71 Feb 2017	\$141	\$0	\$5,697,725	\$5,609,615	-\$19,668,417	\$4,155,269	\$2,303,992	\$874	\$12,382	\$6,547	-\$1,881,872	
72 Mar 2017	\$402,437	-\$35,410	-\$2,491,550	\$4,001,486	\$12,550,740	\$2,199,576	\$2,105,459	\$9,726	-\$4,794	\$198,689	\$18,936,359	
73 Apr 2017	\$0	\$6	\$7,306,557	-\$2,004,708	\$25,613,416	\$2,176,258	\$2,285,369	\$26,997	\$7,263	\$16,996	\$35,428,155	
74 May 2017	\$256	-\$30,035	\$910,480	\$4,543,330	\$4,303,240	\$962,860	\$438,091	\$13	-\$150	\$313,647	\$11,441,732	
75 Jun 2017	-\$1,028,588	-\$170,623	\$3,102,993	\$10,912,442	\$3,346,939	\$1,953,336	\$1,011,388	\$7,782	-\$4,825	-\$226,419	\$18,904,423	
76 Jul 2017	-\$5	-\$335,575	\$2,104,111	\$7,526,399	\$1,931,192	\$2,671,766	-\$996,199	-\$94,356	-\$9,392	-\$155,957	\$12,641,985	
77 Aug 2017	\$0	-\$18,920	\$4,509,632	\$28,855,070	\$931,200	\$588,723	\$1,739,223	\$9,187	\$16,838	\$234,724	\$36,865,679	
78 Sep 2017	\$0	-\$17,439	\$1,781,588	\$3,302,190	-\$455,142	\$1,621,676	\$1,128,710	-\$297	-\$6,956	\$454,682	\$7,809,012	
79 Oct 2017	\$0	-\$127	-\$2,529,631	-\$16,996,301	\$3,326,756	\$2,888,034	-\$487,608	\$19,286	\$7,934	\$5,882	-\$13,765,775	
80 Nov 2017	\$4,314,345	-\$5,382	\$1,564,268	\$2,187,612	\$1,389,098	\$5,048,521	\$539,801	\$86,516	-\$178	\$1,990,702	\$17,115,304	
81 Dec 2017	\$0	-\$6,650	\$10,382,819	\$69,402,096	\$13,839,018	\$1,901,161	\$831,668	-\$509	\$12,849	\$1,283,768	\$97,646,221	
82 Total:	-\$1,159,134	-\$620,155	\$29,577,973	\$117,892,994	\$44,171,377	\$37,618,973	\$7,309,724	\$63,303	\$25,211	-\$17,681,529	\$217,198,738	

**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 70-81 for the same month;
  - b) ISO Incentive Plant Activity on Lines 41 to 52 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 74, Column 5);
  - b) the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 45, 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) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. From SCE internal accounting records.
- 4) Column 12 matches 'Activity for Incentive Projects' on 14-IncentivePlant, Lines 40 to 53. Other columns from SCE internal accounting records.
- 5) Amount in matrix on lines 28 to 39 minus amount in matrix on lines 41 to 52
- 6) Amount on Line 13 less amount on Line 1 for each account.
- 7) Line 53
- 8) Amount on Line 67 less amount on Line 68 for each account.
- 9) For each column (FERC Account) divide Line 69 by Line 66 to arrive at a ratio for each column.  
Apply the ratio of each column to each monthly value from Lines 54-65 to calculate the values for the corresponding months listed in Lines 70-81.

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**Accumulated Depreciation Reserve**

Input cells are shaded yellow

**1) Transmission Depreciation Reserve - ISO**

Prior Year: 2017

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												=Sum C2 to C11
		FERC Account:										
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2016	\$0	\$18,079,939	\$72,260,283	\$439,653,028	\$465,353,602	\$46,058,792	\$407,738,326	\$839,659	\$2,896,108	\$14,910,822	\$1,467,790,558
2	Jan 2017	\$0	\$18,283,074	\$73,627,073	\$446,326,175	\$469,783,097	\$46,771,081	\$411,072,225	\$1,077,878	\$3,343,627	\$15,147,898	\$1,485,432,127
3	Feb 2017	\$0	\$18,491,562	\$75,140,143	\$453,003,079	\$476,560,306	\$47,636,155	\$402,185,495	\$1,311,598	\$3,570,987	\$15,359,991	\$1,493,259,318
4	Mar 2017	\$0	\$18,700,677	\$77,454,665	\$459,647,499	\$479,223,452	\$47,811,229	\$403,962,631	\$2,161,365	\$4,982,805	\$15,572,879	\$1,509,517,203
5	Apr 2017	\$0	\$18,909,668	\$78,699,446	\$466,347,421	\$483,567,402	\$48,267,189	\$407,039,637	\$2,402,701	\$5,263,331	\$15,782,988	\$1,526,279,783
6	May 2017	\$0	\$19,118,620	\$80,036,364	\$473,096,345	\$485,004,798	\$47,597,525	\$407,318,599	\$2,633,859	\$5,506,958	\$15,994,174	\$1,536,307,242
7	Jun 2017	\$0	\$19,327,525	\$81,886,320	\$479,864,477	\$480,069,078	\$49,424,853	\$407,916,408	\$2,808,959	\$5,656,064	\$16,219,697	\$1,543,173,380
8	Jul 2017	\$0	\$19,535,939	\$83,209,698	\$486,678,422	\$484,602,130	\$49,566,102	\$411,148,567	\$3,043,681	\$5,912,707	\$16,438,962	\$1,560,136,208
9	Aug 2017	\$0	\$19,743,389	\$84,460,037	\$493,515,293	\$488,634,546	\$50,204,820	\$414,201,934	\$3,298,127	\$6,201,499	\$16,657,071	\$1,576,916,716
10	Sep 2017	\$0	\$19,949,988	\$87,149,817	\$500,380,751	\$496,124,235	\$45,310,593	\$414,179,542	\$3,118,477	\$6,331,117	\$16,925,640	\$1,589,470,161
11	Oct 2017	\$0	\$20,156,605	\$88,391,525	\$507,287,057	\$500,349,205	\$46,259,392	\$416,574,500	\$3,355,895	\$6,557,520	\$17,145,720	\$1,606,077,419
12	Nov 2017	\$0	\$20,363,790	\$89,640,731	\$514,150,751	\$504,670,195	\$46,878,036	\$417,410,165	\$3,589,936	\$6,782,544	\$17,366,006	\$1,620,852,154
13	Dec 2017	\$0	\$20,570,771	\$90,912,860	\$521,029,731	\$508,793,023	\$46,422,546	\$417,546,825	\$3,830,318	\$6,981,972	\$17,589,054	\$1,633,677,100
14	13-Mo. Avg:	\$0	\$19,325,504	\$81,759,151	\$480,075,387	\$486,364,236	\$47,554,486	\$410,638,066	\$2,574,804	\$5,383,634	\$16,239,300	\$1,549,914,567

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

	Col 1	Col 2	Col 3	Col 4	Col 5	
						=Sum C2 to C4
		FERC Account:				
	Mo/YR	360	361	362	Total	Notes
15	Dec 2016	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2017	\$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

	Col 1	Col 2	Col 3 =C4+C5	Col 4	Col 5	
			Gen. and Int. Depreciation Reserve	General Depreciation Reserve	Intangible Depreciation Reserve	Source
18	Mo/YR Dec 2016	BOY:	\$1,916,623,921	\$1,072,625,618	\$843,998,303	FF1 219.28c and 200.21c for previous year
19	Dec 2017	EOY:	\$1,735,568,480	\$1,093,651,937	\$641,916,543	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,826,096,200			Average of Line 18 and Line 19

Changed from  
\$1,073,416,375 to  
\$1,072,625,618 due to  
DESI Depreciation  
Adjustment

a) Average BOY/EOY General and Intangible Depreciation Reserve

		Amount	Source
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,826,096,200	Line 20
22	Transmission W&S Allocation Factor:	5.6290%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$102,791,344	Line 21 * Line 22

Changed from  
\$1,094,912,964 to  
\$1,093,651,937 due to  
DESI Depreciation  
Adjustment

b) EOY General and Intangible Depreciation Reserve

		Amount	Source
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,735,568,480	Line 19
25	Transmission W&S Allocation Factor:	5.6290%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$97,695,519	Line 24 * Line 25

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

1) Total Transmission Activity by Account (See Note 3)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12 Sum C2 - C11
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
27	Jan 2017	\$0	306,343	1,828,211	11,991,735	4,315,317	(127,444)	3,368,094	329,314	(1,106,927)	258,165	\$21,162,809
28	Feb 2017	\$0	290,108	2,281,929	11,279,778	9,042,366	379,373	(11,020,299)	350,234	541,964	400,428	\$13,545,880
29	Mar 2017	\$0	290,738	4,676,994	27,884,284	806,326	(2,423,623)	1,535,387	(2,359,872)	(8,300,886)	340,605	\$22,449,953
30	Apr 2017	\$0	290,835	1,454,328	10,481,720	4,159,881	(1,324,044)	3,063,220	321,925	183,974	220,634	\$18,852,472
31	May 2017	\$0	290,954	1,700,063	15,489,338	(1,738,324)	(5,849,776)	(232,892)	368,620	462,436	264,158	\$10,754,576
32	Jun 2017	\$0	290,930	3,213,461	17,834,290	(14,566,250)	4,144,771	143,358	619,300	1,174,652	545,138	\$13,399,650
33	Jul 2017	\$0	291,471	1,608,515	9,406,835	4,467,319	(2,627,232)	3,244,280	366,888	382,806	272,756	\$17,413,638
34	Aug 2017	\$0	292,532	1,378,925	6,827,735	3,455,861	(659,744)	3,034,095	281,001	144,031	214,158	\$14,968,593
35	Sep 2017	\$0	292,479	5,709,308	18,269,617	10,405,006	(22,827,946)	(588,569)	2,195,606	1,338,710	2,660,700	\$17,454,911
36	Oct 2017	\$0	292,323	1,326,972	6,044,361	3,844,384	544,911	2,257,111	360,949	617,197	250,239	\$15,538,447
37	Nov 2017	\$0	290,594	1,359,996	9,252,252	4,029,281	(806,780)	421,244	380,637	636,340	247,754	\$15,811,317
38	Dec 2017	\$0	292,325	1,422,319	5,386,485	3,627,210	(5,155,955)	(400,684)	353,971	829,025	249,266	\$6,603,961
39	Total:	\$0	\$3,511,631	\$27,961,020	\$150,148,429	\$31,848,376	-\$36,733,489	\$4,824,346	\$3,568,572	-\$3,096,678	\$5,924,001	\$187,956,207

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2) Depreciation Expense (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
40	Jan 2017	\$0	\$228,702	\$1,138,473	\$6,687,886	\$4,542,449	\$991,690	\$3,141,255	\$255,074	\$264,292	\$236,635	\$17,486,456
41	Feb 2017	\$0	\$228,707	\$1,132,629	\$6,689,660	\$4,536,369	\$1,026,681	\$3,132,768	\$255,278	\$264,443	\$208,164	\$17,474,699
42	Mar 2017	\$0	\$229,335	\$1,145,540	\$6,703,280	\$4,500,033	\$1,039,729	\$3,139,037	\$255,914	\$266,951	\$210,223	\$17,490,041
43	Apr 2017	\$0	\$229,265	\$1,141,095	\$6,710,403	\$4,526,042	\$1,048,215	\$3,154,661	\$256,247	\$269,144	\$209,890	\$17,544,962
44	May 2017	\$0	\$229,266	\$1,157,229	\$6,773,145	\$4,579,026	\$1,053,897	\$3,162,507	\$256,591	\$269,420	\$210,080	\$17,691,161
45	Jun 2017	\$0	\$229,224	\$1,175,277	\$6,798,800	\$4,591,427	\$1,056,253	\$3,157,961	\$257,287	\$269,990	\$218,854	\$17,755,072
46	Jul 2017	\$0	\$228,989	\$1,182,288	\$6,821,131	\$4,598,080	\$1,062,396	\$3,163,876	\$259,176	\$271,514	\$218,148	\$17,805,599
47	Aug 2017	\$0	\$228,526	\$1,186,713	\$6,836,846	\$4,602,782	\$1,070,752	\$3,161,935	\$259,359	\$271,729	\$218,192	\$17,836,833
48	Sep 2017	\$0	\$227,874	\$1,195,679	\$6,897,062	\$4,605,669	\$1,072,797	\$3,167,179	\$259,824	\$272,137	\$218,653	\$17,916,873
49	Oct 2017	\$0	\$227,848	\$1,199,517	\$6,903,917	\$4,601,470	\$1,083,182	\$3,171,523	\$260,274	\$272,467	\$219,451	\$17,939,650
50	Nov 2017	\$0	\$227,847	\$1,194,387	\$6,870,313	\$4,609,568	\$1,092,921	\$3,170,311	\$261,165	\$273,507	\$219,713	\$17,919,730
51	Dec 2017	\$0	\$228,123	\$1,197,812	\$6,874,844	\$4,613,125	\$1,108,479	\$3,163,796	\$261,398	\$273,641	\$222,501	\$17,943,720
52	Total:	\$0	\$2,743,707	\$14,046,640	\$81,567,286	\$54,906,038	\$12,706,990	\$37,886,809	\$3,097,586	\$3,239,236	\$2,610,503	\$212,804,795

3) Total Transmission Activity less Depreciation Expense (See Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> 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>
53	Jan 2017	\$0	\$77,641	\$689,739	\$5,303,848	-\$227,132	-\$1,119,134	\$226,839	\$74,240	-\$1,371,219	\$21,530	\$3,676,352
54	Feb 2017	\$0	\$61,401	\$1,149,300	\$4,590,118	\$4,505,997	-\$647,308	-\$14,153,067	\$94,956	\$277,520	\$192,264	-\$3,928,819
55	Mar 2017	\$0	\$61,403	\$3,531,454	\$21,181,003	-\$3,693,707	-\$3,463,352	-\$1,603,649	-\$2,615,786	-\$8,567,837	\$130,383	\$4,959,912
56	Apr 2017	\$0	\$61,570	\$313,233	\$3,771,318	-\$366,161	-\$2,372,259	-\$91,441	\$65,678	-\$85,171	\$10,744	\$1,307,510
57	May 2017	\$0	\$61,688	\$542,833	\$8,716,193	-\$6,317,350	-\$6,903,673	-\$3,395,399	\$112,029	\$193,017	\$54,077	-\$6,936,585
58	Jun 2017	\$0	\$61,706	\$2,038,184	\$11,035,490	-\$19,157,677	\$3,088,519	-\$3,014,603	\$362,013	\$904,662	\$326,284	-\$4,355,422
59	Jul 2017	\$0	\$62,482	\$426,227	\$2,585,704	-\$130,761	-\$3,689,628	\$80,404	\$107,713	\$111,291	\$54,607	-\$391,961
60	Aug 2017	\$0	\$64,006	\$192,212	-\$9,111	-\$1,146,922	-\$1,730,496	-\$127,840	\$21,642	-\$127,698	-\$4,034	-\$2,868,240
61	Sep 2017	\$0	\$64,605	\$4,513,628	\$11,372,555	\$5,799,337	-\$23,900,742	-\$3,755,748	\$1,935,782	\$1,066,573	\$2,442,047	-\$461,962
62	Oct 2017	\$0	\$64,475	\$127,455	-\$859,556	-\$757,085	-\$538,271	-\$914,412	\$100,675	\$344,729	\$30,788	-\$2,401,203
63	Nov 2017	\$0	\$62,747	\$165,609	\$2,381,939	-\$580,287	-\$1,899,700	-\$2,749,066	\$119,472	\$362,833	\$28,041	-\$2,108,413
64	Dec 2017	\$0	\$64,202	\$224,507	-\$1,488,360	-\$985,915	-\$6,264,435	-\$3,564,480	\$92,573	\$555,384	\$26,765	-\$11,339,759
65	Total:	\$0	\$767,924	\$13,914,380	\$68,581,143	-\$23,057,663	-\$49,440,479	-\$33,062,463	\$470,986	-\$6,335,914	\$3,313,498	-\$24,848,588

4) Calculation of Other Transmission Activity

A) Change in Depreciation Reserve - ISO (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>
66	\$0	\$2,490,832	\$18,652,577	\$81,376,703	\$43,439,421	\$363,754	\$9,808,498	\$2,990,659	\$4,085,865	\$2,678,232	\$165,886,542
B) Total Depreciation Expense (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>
67	\$0	\$2,743,707	\$14,046,640	\$81,567,286	\$54,906,038	\$12,706,990	\$37,886,809	\$3,097,586	\$3,239,236	\$2,610,503	\$212,804,795
C) Other Activity (See Note 8)											
	<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>
68	\$0	-\$252,875	\$4,605,937	-\$190,583	-\$11,466,617	-\$12,343,237	-\$28,078,311	-\$106,926	\$846,629	\$67,729	-\$46,918,253

5) Other Transmission Activity (See Note 9)

	<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>
69	Jan 2017	\$0	-\$25,567	\$228,317	-\$14,739	-\$112,953	-\$279,401	\$192,643	-\$16,854	\$183,228	\$440	\$155,113
70	Feb 2017	\$0	-\$20,219	\$380,441	-\$12,756	\$2,240,840	-\$161,606	-\$12,019,498	-\$21,558	-\$37,083	\$3,930	-\$9,647,509
71	Mar 2017	\$0	-\$20,220	\$1,168,982	-\$58,861	-\$1,836,887	-\$864,655	-\$1,361,900	\$593,853	\$1,144,867	\$2,665	-\$1,232,156
72	Apr 2017	\$0	-\$20,275	\$103,686	-\$10,480	-\$182,093	-\$592,255	-\$77,656	-\$14,911	\$11,381	\$220	-\$782,382
73	May 2017	\$0	-\$20,314	\$179,689	-\$24,222	-\$3,141,630	-\$1,723,561	-\$2,883,544	-\$25,434	-\$25,792	\$1,105	-\$7,663,701
74	Jun 2017	\$0	-\$20,319	\$674,679	-\$30,667	-\$9,527,147	\$771,075	-\$2,560,153	-\$82,187	-\$120,884	\$6,669	-\$10,888,934
75	Jul 2017	\$0	-\$20,575	\$141,090	-\$7,186	-\$65,028	-\$921,147	\$68,283	-\$24,454	-\$14,871	\$1,116	-\$842,771
76	Aug 2017	\$0	-\$21,077	\$63,626	\$25	-\$570,366	-\$432,033	-\$108,568	-\$4,913	\$17,063	-\$82	-\$1,056,325
77	Sep 2017	\$0	-\$21,274	\$1,494,101	-\$31,604	\$2,884,021	-\$5,967,024	-\$3,189,570	-\$439,474	-\$142,520	\$49,916	-\$5,363,428
78	Oct 2017	\$0	-\$21,231	\$42,190	\$2,389	-\$376,500	-\$134,384	-\$776,565	-\$22,856	-\$46,064	\$629	-\$1,332,391
79	Nov 2017	\$0	-\$20,662	\$54,820	-\$6,619	-\$288,578	-\$474,276	-\$2,334,646	-\$27,123	-\$48,483	\$573	-\$3,144,995
80	Dec 2017	<u>\$0</u>	<u>-\$21,141</u>	<u>\$74,316</u>	<u>\$4,136</u>	<u>-\$490,297</u>	<u>-\$1,563,969</u>	<u>-\$3,027,136</u>	<u>-\$21,016</u>	<u>-\$74,213</u>	<u>\$547</u>	<u>-\$5,118,774</u>
81	Total:	\$0	-\$252,875	\$4,605,937	-\$190,583	-\$11,466,617	-\$12,343,237	-\$28,078,311	-\$106,926	\$846,629	\$67,729	-\$46,918,253

Notes:

1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based 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:

- Depreciation Expense (on Lines 40 to 51) for the same month;
- Other Transmission Activity (on Lines 69 to 80) for the same month; and
- 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:

- Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
- Other Transmission Activity for May of the Prior Year (on Line 73, Column 5); and
- 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) Total Transmission Activity by Account represents accumulated depreciation changes for all Transmission plant.

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

5) Amount in matrix on lines 27 to 38 minus amount in matrix on lines 40 to 51.

6) Line 13 - Line 1.

7) Line 52.

8) Line 66 - Line 67.

9) For each column (FERC Account) divide Line 68 by Line 65 to arrive at a ratio for each column.

Apply the ratio of each column to each monthly value from Lines 53-64 to calculate the values for the corresponding months listed in Lines 69-80.

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2017

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 2016	\$86,845,703	\$165,326,927	\$531,582,611	\$3,249,175,449	\$2,233,991,232	\$324,258,228	\$1,235,903,791	\$185,508,197	\$81,951,072	\$182,027,086	\$8,276,570,295
2	Jan 2017	\$81,997,511	\$165,330,397	\$528,854,083	\$3,250,037,231	\$2,231,001,014	\$335,699,493	\$1,232,564,516	\$185,656,754	\$81,997,920	\$160,125,968	\$8,253,264,889
3	Feb 2017	\$82,013,020	\$165,784,066	\$534,882,418	\$3,256,654,353	\$2,213,130,982	\$339,965,913	\$1,235,030,894	\$186,119,194	\$82,775,424	\$161,709,715	\$8,258,065,980
4	Mar 2017	\$82,413,677	\$165,733,853	\$532,806,954	\$3,260,114,606	\$2,225,922,423	\$342,740,514	\$1,241,178,225	\$186,361,377	\$83,455,651	\$161,453,728	\$8,282,181,008
5	Apr 2017	\$82,424,960	\$165,734,429	\$540,340,485	\$3,290,596,932	\$2,251,979,965	\$344,598,339	\$1,244,265,048	\$186,611,561	\$83,540,944	\$161,600,158	\$8,351,692,820
6	May 2017	\$82,438,880	\$165,704,351	\$548,767,497	\$3,303,060,549	\$2,258,078,709	\$345,368,677	\$1,242,476,528	\$187,117,539	\$83,717,689	\$168,349,232	\$8,385,079,651
7	Jun 2017	\$81,409,531	\$165,534,488	\$552,041,270	\$3,313,909,561	\$2,261,350,618	\$347,377,534	\$1,244,803,717	\$188,491,607	\$84,190,542	\$167,806,375	\$8,406,915,243
8	Jul 2017	\$81,421,876	\$165,199,675	\$554,107,049	\$3,321,544,471	\$2,263,663,368	\$350,109,485	\$1,244,039,916	\$188,624,718	\$84,257,050	\$167,839,950	\$8,420,807,556
9	Aug 2017	\$81,875,011	\$164,728,138	\$558,293,842	\$3,350,799,129	\$2,265,082,996	\$350,778,178	\$1,246,103,080	\$188,962,876	\$84,383,656	\$168,194,579	\$8,459,201,484
10	Sep 2017	\$81,886,831	\$164,709,520	\$560,085,940	\$3,354,129,789	\$2,263,017,844	\$354,174,067	\$1,247,812,337	\$189,290,136	\$84,485,994	\$168,808,262	\$8,468,400,719
11	Oct 2017	\$81,898,670	\$164,708,798	\$557,690,365	\$3,337,803,870	\$2,267,000,466	\$357,358,231	\$1,247,335,361	\$189,937,864	\$84,808,333	\$169,009,660	\$8,457,551,618
12	Nov 2017	\$87,866,111	\$164,907,957	\$559,289,849	\$3,340,005,249	\$2,268,750,108	\$362,445,561	\$1,244,772,136	\$190,107,796	\$84,849,890	\$171,154,663	\$8,474,149,319
13	Dec 2017	\$87,876,203	\$164,901,118	\$569,698,023	\$3,409,447,774	\$2,283,380,922	\$364,424,080	\$1,245,933,686	\$190,222,489	\$84,920,374	\$172,640,885	\$8,573,445,553

15 Depreciation Rates (Percent per year) See "18-DepRates" and Instruction 1.

	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	Dec 2016	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17b	Jan 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%

18 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
24	Jan 2017	\$0	\$228,702	\$1,138,473	\$6,687,886	\$4,542,449	\$991,690	\$3,141,255	\$255,074	\$264,292	\$236,635	\$17,486,456
25	Feb 2017	\$0	\$228,707	\$1,132,629	\$6,689,660	\$4,536,369	\$1,026,681	\$3,132,768	\$255,278	\$264,443	\$208,164	\$17,474,699
26	Mar 2017	\$0	\$229,335	\$1,145,540	\$6,703,280	\$4,500,033	\$1,039,729	\$3,139,037	\$255,914	\$266,951	\$210,223	\$17,490,041
27	Apr 2017	\$0	\$229,265	\$1,141,095	\$6,710,403	\$4,526,042	\$1,048,215	\$3,154,661	\$256,247	\$269,144	\$209,890	\$17,544,962
28	May 2017	\$0	\$229,266	\$1,157,229	\$6,773,145	\$4,579,026	\$1,053,897	\$3,162,507	\$256,591	\$269,420	\$210,080	\$17,691,161
29	Jun 2017	\$0	\$229,224	\$1,175,277	\$6,798,800	\$4,591,427	\$1,056,253	\$3,157,961	\$257,287	\$269,990	\$218,854	\$17,755,072
30	Jul 2017	\$0	\$228,989	\$1,182,288	\$6,821,131	\$4,598,080	\$1,062,396	\$3,163,876	\$259,176	\$271,514	\$218,148	\$17,805,599
31	Aug 2017	\$0	\$228,526	\$1,186,713	\$6,836,846	\$4,602,782	\$1,070,752	\$3,161,935	\$259,359	\$271,729	\$218,192	\$17,836,833
32	Sep 2017	\$0	\$227,874	\$1,195,679	\$6,897,062	\$4,605,669	\$1,072,797	\$3,167,179	\$259,824	\$272,137	\$218,653	\$17,916,873
33	Oct 2017	\$0	\$227,848	\$1,199,517	\$6,903,917	\$4,601,470	\$1,083,182	\$3,171,523	\$260,274	\$272,467	\$219,451	\$17,939,650
34	Nov 2017	\$0	\$227,847	\$1,194,387	\$6,870,313	\$4,609,568	\$1,092,921	\$3,170,311	\$261,165	\$273,507	\$219,713	\$17,919,730
35	Dec 2017	\$0	\$228,123	\$1,197,812	\$6,874,844	\$4,613,125	\$1,108,479	\$3,163,796	\$261,398	\$273,641	\$222,501	\$17,943,720
36	Totals:	\$0	\$2,743,707	\$14,046,640	\$81,567,286	\$54,906,038	\$12,706,990	\$37,886,809	\$3,097,586	\$3,239,236	\$2,610,503	\$212,804,795

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

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

40						
41	<u>360</u>	<u>361</u>	<u>362</u>	<u>Source</u>		
42	Distribution Plant - ISO BOY	\$0	\$0	\$0	6-PlantInService Line 15.	
43	Distribution Plant - ISO EOY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	6-PlantInService Line 16.	
44	Average BOY/EOY :	\$0	\$0	\$0		
45						
46	Depreciation Rates (Percent per year) See "18-DepRates".					
47	<u>360</u>	<u>361</u>	<u>362</u>			
48	1.67%	3.04%	3.13%			
49						
50	Depreciation Expense for Distribution Plant - ISO See Note 2 and Instruction 2					
51						
52	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>		
53	\$0	\$0	\$0	\$0	Total is sum of Depreciation Expense for accounts	
54					360, 361, and 362	
55						

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

57						
58	Total General Plant Depreciation Expense	Changed from	236,253,033	FF1 336.10f		
59	Total Intangible Plant Depreciation Expense	\$236,723,303 to	238,988,799	FF1 336.1f		
60	Sum of Total General and Total Intangible Depreciation Expense	\$236,253,033 due	\$475,241,832	Line 58 + Line 59		
61	Transmission Wages and Salaries Allocation Factor	DESI depreciation	5.6290%	27-Allocators, Line 9		
62	General and Intangible Depreciation Expense	adjustment	\$26,751,464	Line 60 * Line 61		
63						

64 4) Depreciation Expense

65						
66	Depreciation Expense is the sum of:					
67	1) Depreciation Expense for Transmission Plant - ISO	<u>Amount</u>	<u>Source</u>			
68	2) Depreciation Expense for Distribution Plant - ISO	\$212,804,795.14	Line 37, Col 12			
69	3) General and Intangible Depreciation Expense	\$0	Line 53			
70	Depreciation Expense:	\$26,751,464	Line 62			
		\$239,556,259.03	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 input from Schedule 18. However, in the event of a mid-year change in depreciation rates approved by the Commission, the rates stated on Schedule 18 will represent end of Prior Year rates. To correctly calculate depreciation expense for Transmission Plant - ISO for the entire Prior Year, input depreciation rates from Schedule 18 only for those months during which the new rates were in effect, and input previous effective rates in the months for which they were in effect.
- 2) In the event that depreciation rates stated on Schedule 18 to be applied to Distribution Plant - ISO are revised mid-year, calculate Depreciation Expense for for Distribution Plant - ISO on Line 53 utilizing the weighted-average (by time) of the annual depreciation rates in effect in the Prior Year.

Calculation of Allocation Factors

Inputs are shaded yellow

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 137, Col. 7	\$32,793,575
2	Total Wages and Salaries	FF1 354.28b	\$749,285,680
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$210,410,528
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$538,875,152
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$66,132,721
6	Less A&G NOIC	20-AandG, Note 2	\$22,427,473
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$43,705,248
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$582,580,400
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	5.6290%
10			
2) Calculation of Transmission Plant Allocation Factor			
Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$8,573,445,553
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,324,870,316
17	Electric Miscellaneous Intangible Plant	Line 16 * Line 9	\$74,577,232
18	Total General Plant	6-PlantInService, Line 21, C1	\$3,095,111,610
19	General Plant	Line 18 * Line 9	\$174,224,491
20	Total Plant In Service	FF1 207.104g	\$46,164,121,713
21			
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	19.1106%
23			
3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)			
24			
25			
26	a) Outages	Values	Notes
27	ISO Outages	5,827	Applied to Accounts
28	Non-ISO Outages	10,854	561.000 Load Dispatching
29	Total Outages	16,681 = L27 + L28	561.100 Load Dispatch-Reliability
30	Outages Percent ISO	34.9% = L27 / L29	561.200 Load Dispatch Monitor and Operate Trans. System
31			
32	b) Circuits	Values	Notes
33	ISO Circuits	215	Applied to Accounts
34	Non-ISO Circuits	999	562 - Operating Transmission Stations
35	Total Circuits	1,214 = L33 + L34	
36	Circuits Percent ISO	17.7% = L33 / L35	
37			
38	c) Relay Routines	Values	Notes
39	ISO Relay Routines	529	Applied to Accounts
40	Non-ISO Relay Routines	3,310	562 - Routine Testing and Inspection
41	Total Relay Routines	3,839 = L39 + L40	
42	Relay Routines Percent ISO	13.8% = L39 / L41	
43			
44	d) Line Miles	Values	Notes
45	ISO Line Miles	5,683	Applied to Accounts
46	Non-ISO Line Miles	6,473	563 - Inspect and Patrol Line
47	Total Line Miles	12,156 = L45 + L46	571 - Poles and Structures
48	Line Miles Percent ISO	46.8% = L45 / L47	571 - Insulators and Conductors
49			571 - Transmission Line Rights of Way
50	e) Underground Line Miles	Values	Notes
51	ISO Underground Line Miles	5	Applied to Accounts
52	Non-ISO Underground Line Miles	355	564 - Underground Line Expense
53	Total Underground Line Miles	360 = L51 + L52	572 - Maintenance of Underground Transmission Lines
54	Underground Line Miles Percent ISO	1.4% = L51 / L53	
55			
56	f) Line Rents Costs	Values	Notes
57	ISO Line Rent Costs	6,071,296	Applied to Accounts
58	Non-ISO Line Rent Costs	2,830,263	567 - Line Rents
59	Total Line Rent Costs	8,901,559 = L57 + L58	
60	Line Rent Costs Percent ISO	68.2% = L57 / L59	
61			



62	g) Morongo Acres	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
63	ISO Morongo Acres	377		567 - Morongo Lease
64	Non-ISO Morongo Acres	38		
65	Total Morongo Acres	416 = L63 + L64		
66	Morongo Acres Percent ISO	90.8% = L63 / L65		
67				
68	h) Transformers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
69	ISO Transformers	142		570 - Maintenance of Power Transformers
70	Non-ISO Transformers	468		
71	Total Transformers	610 = L69 + L70		
72	Transformers Percent ISO	23.3% = L69 / L71		
73				
74	i) Circuit Breakers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
75	ISO Circuit Breakers	1,205		570 - Maintenance of Transmission Circuit Breakers
76	Non-ISO Breakers	2,083		
77	Total Circuit Breakers	3,288 = L75 + L76		
78	Circuit Breakers Percent ISO	36.6% = L75 / L77		
79				
80	j) Voltage Control Equipment	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
81	ISO Voltage Control Equipment	340		570 - Maintenance of Transmission Voltage Equipment
82	Non-ISO Voltage Control Equipment	171		
83	Total Voltage Control Equipment	511 = L81 + L82		
84	Voltage Control Equipment Percent ISO	66.5% = L81 / L83		
85				
86	k) Substation Work Order Cost	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
87	ISO Substation Work Order Costs	1,396,027		570 - Substation Work Order Related Expense
88	Non-ISO Substation Work Order Costs	4,116,505		
89	Total Substation Work Order Costs	5,512,531 = L87 + L88		
90	Substation Work Order Costs Percent ISO	25.3% = L87 / L89		
91				
92	l) Transmission Work Order Cost	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
93	ISO Transmission Work Order Costs	1,827,708		571 - Transmission Work Order Related Expense
94	Non-ISO Transmission Work Order Costs	4,810,706		
95	Total Transmission Work Order Costs	6,638,414 = L93 + L94		
96	Transmission Work Order Costs Percent ISO	27.5% = L93 / L95		
97				
98	m) Transmission Facility Property Damage	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
99	ISO Transmission Fac. Property Damage	1,343,856		573 - Provision for Property Damage Expense to Trans. Fac.
100	Non-ISO Transmission Fac. Property Damage	1,627,078		
101	Total Transmission Facility Property Damage	2,970,934 = L99 + L100		
102	Trans. Fac. Property Damage Percent ISO	45.2% = L99 / L101		
103				
104	n) Distribution Transformers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
105	ISO Distribution Transformers	0		592 - Maintenance of Distribution Transformers
106	Non-ISO Distribution Transformers	1,967		
107	Total Distribution Transformers	1,967 = L105 + L106		
108	Distribution Transformers Percent ISO	0.0% = L105 / L107		
109				
110	o) Distribution Circuit Breakers	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
111	ISO Distribution Circuit Breakers	0		592 - Maintenance of Distribution Circuit Breakers
112	Non-ISO Distribution Circuit Breakers	8,853		
113	Total Distribution Circuit Breakers	8,853 = L111 + L112		
114	Distribution Circuit Breakers Percent ISO	0.0% = L111 / L113		
115				
116	p) Distribution Voltage Control Equipment	<u>Values</u>	<u>Notes</u>	<u>Applied to Accounts</u>
117	ISO Distribution Voltage Control Equipment	0		592 - Maintenance of Distribution Voltage Control Equipment
118	Non-ISO Distribution Voltage Control Equip.	2,316		
119	Total Distribution Voltage Control Equipment	2,316 = L117 + L118		
120	Distribution Voltage Control Equip. Pct. ISO	0.0% = L117 / L119		

One Time Adjustment for Revised 2018 True Up TRR		
Description	Amount	Source
Revised TO2020 True Up TRR in TO2025 Posting	\$1,082,870,950	TO2025 Draft Annual Posting - WP Schedule 3 - One Time Adj-Prior Period, Page 84, Line 46
TO2020 True Up TRR in TO2024 Annual Update Filing	\$1,082,933,917	TO2024 Annual Update - WP Sch 3 One Time Adj Prior Period Page 14, Line 46
<b>Variance*</b>	<b>-\$62,967</b>	

\* Variance Includes Adjustment for:

(1) 2018 DESI General Plant and Depreciation adjustments

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	\$8,666,375,347
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$250,375,442
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$14,561,674
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$11,258,427
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$34,900,458
8	Working Capital			Line 5 + Line 6 + Line 7	\$60,720,558
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,696,750,195
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	-\$96,071,685
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,792,821,880
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$1,646,878,094
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$297,744,429
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$78,952,573
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$86,758,064
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	\$5,679,747,320

B) Return on Capital

<u>Line</u>					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.8019%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$443,126,881

C) Income Taxes

21	Income Taxes = [((RB * ER) + D) * (CTR/(1 – CTR))] + CO/(1 – CTR)				\$91,574,274
	Where:				
22	RB = Rate Base		Line 18	\$5,679,747,320	
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1	Instruction 1, Line k	5.6848%	
24	CTR = Composite Tax Rate		1-Base TRR L 59	27.9836%	
25	CO = Credits and Other		1-Base TRR L 63	-\$25,416,331	
26	D = Book Depreciation of AFUDC Equity Book Basis		1-Base TRR L 65	\$3,610,018	

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True Up TRR  
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**D) True Up TRR Calculation**

27	O&M Expense	1-Base TRR L 66	\$68,175,047
28	A&G Expense	1-Base TRR L 67	\$211,028,616
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$5,429,238
30	Depreciation Expense	1-Base TRR L 69	\$245,857,453
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
32	Other Taxes	1-Base TRR L 71	\$63,670,936
33	Revenue Credits	1-Base TRR L 72	-\$58,173,791
34	Return on Capital	Line 20	\$443,126,881
35	Income Taxes	Line 21	\$91,574,274
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$0
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$0
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,070,688,655
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$26,918,854
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$26,918,854
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 38 + Line 39 + Line 39a	\$1,070,688,655

**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: \$1,070,688,655	Line 40
42	Franchise Fee Factor: 0.924%	28-FFU, L 5
43	Franchise Fee Expense: \$9,897,446	Line 41 * Line 42
44	Uncollectibles Expense Factor: 0.213%	28-FFU, L 5
45	Uncollectibles Expense: \$2,284,850	Line 43 * Line 44
46	True Up TRR: \$1,082,870,950	L 41 + L 43 + L 45

<b>Change In TO2020 TUTRR</b>	
\$1,082,870,950	TO2024 Annual Update - WP Sch 3 One Time Adj Prior Period Page 14, Line 46
\$1,082,933,917	
-\$62,967	DESI General Plant and Depreciation Adjustment

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True Up TRR  
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**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.

-\$62,967	DESI General Plant and Depreciation Adjustment
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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	11.20%	See Line e below	Jan 1, 2018	Dec 31, 2018	365
b ROE start of Prior Year	11.20%	See Line f below			
c				Total days in year:	365
d Wtd. Avg. ROE in Prior Year	11.20%	((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year			

Commission Decisions approving ROE:

	<u>Percentage</u>	<u>Reference:</u>
e End of Prior Year		Second Formula Rate ER18-169 Settlement
f Beginning of Prior Year		Second Formula Rate ER18-169 Settlement
g Wtd. Cost of Long Term Debt	2.1170%	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	0.4601%	1-Base TRR L 52
i Wtd. Cost of Common Stock	5.2247%	1-Base TRR L 47 * Line d
j Cost of Capital Rate	7.8019%	Sum of Lines g to i

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.6848%	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 Second Formula Rate. Applicable pursuant to settlement under ER18-169.

Plant In Service

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: 2018

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												Sum C2 - C11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2017	\$87,876,203	164,901,118	\$569,698,023	\$3,409,447,774	\$2,283,380,922	\$364,424,080	\$1,245,933,686	\$190,222,489	\$84,920,374	\$172,640,885	\$8,573,445,554
2	Jan 2018	\$87,726,550	\$164,912,802	\$572,332,929	\$3,412,113,168	\$2,283,554,236	\$365,210,290	\$1,262,415,948	\$190,266,139	\$84,940,910	\$172,627,083	\$8,596,100,056
3	Feb 2018	\$87,725,072	\$164,931,368	\$575,091,120	\$3,418,289,127	\$2,283,947,645	\$366,128,750	\$1,263,115,451	\$190,339,338	\$84,952,339	\$172,672,088	\$8,607,192,297
4	Mar 2018	\$87,282,778	\$164,965,584	\$577,997,994	\$3,426,831,317	\$2,284,109,107	\$368,947,731	\$1,265,485,090	\$190,420,082	\$83,759,857	\$172,736,334	\$8,622,535,874
5	Apr 2018	\$87,297,163	\$164,964,204	\$581,033,321	\$3,431,680,464	\$2,284,271,822	\$370,175,481	\$1,264,883,890	\$190,542,108	\$83,819,140	\$172,689,916	\$8,631,357,509
6	May 2018	\$87,298,132	\$164,972,545	\$580,581,318	\$3,433,781,768	\$2,284,323,095	\$370,936,066	\$1,270,451,267	\$190,615,516	\$83,855,423	\$172,705,863	\$8,639,520,992
7	Jun 2018	\$87,307,462	\$165,165,006	\$585,796,088	\$3,444,242,238	\$2,284,518,162	\$371,768,074	\$1,271,328,346	\$190,661,684	\$83,878,067	\$172,883,402	\$8,657,548,529
8	Jul 2018	\$87,306,976	\$165,176,355	\$589,092,910	\$3,447,324,975	\$2,284,562,680	\$372,042,703	\$1,272,813,056	\$190,691,597	\$83,892,934	\$172,836,726	\$8,665,740,912
9	Aug 2018	\$87,330,957	\$165,183,770	\$597,444,040	\$3,455,667,216	\$2,284,539,001	\$381,776,186	\$1,288,343,514	\$190,713,761	\$83,903,902	\$172,900,765	\$8,707,803,114
10	Sep 2018	\$87,331,479	\$165,177,384	\$604,383,753	\$3,456,584,434	\$2,284,549,099	\$383,272,978	\$1,289,977,383	\$190,781,811	\$83,936,902	\$172,921,318	\$8,718,916,541
11	Oct 2018	\$87,345,207	\$165,189,259	\$607,654,477	\$3,452,212,581	\$2,284,577,055	\$384,624,602	\$1,292,243,484	\$190,831,339	\$83,961,794	\$173,487,024	\$8,722,126,822
12	Nov 2018	\$87,344,391	\$165,233,271	\$610,126,156	\$3,458,389,095	\$2,284,536,273	\$385,813,372	\$1,293,205,824	\$190,855,520	\$83,971,831	\$173,636,577	\$8,733,112,310
13	Dec 2018	\$87,352,690	\$165,261,947	\$643,675,310	\$3,459,763,553	\$2,284,709,795	\$386,542,291	\$1,311,509,387	\$190,891,202	\$83,989,219	\$173,783,603	\$8,787,478,998
14	13-Mo. Avg:	\$87,425,005	\$165,079,586	\$591,915,957	\$3,438,948,285	\$2,284,275,299	\$374,743,277	\$1,276,285,102	\$190,602,507	\$84,137,130	\$172,963,199	\$8,666,375,347

2) Distribution Plant - ISO

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

	Col 1	Col 2	Col 3	Col 4	Col 5
					Sum C2 - C4
Line	Mo/YR	360	361	362	Total
15	Dec 2017	\$0	\$0	\$0	\$0
16	Dec 2018	\$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: \$8,666,375,347	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$8,787,478,998	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$3,095,111,610	\$1,324,870,316	\$4,419,981,926	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,088,123,943	\$1,211,743,818	\$4,299,867,761	End of year ("EOY") amount

Changed from  
\$3,102,162,333 to  
\$3,095,111,610 due to  
DESI General Plant  
Adjustment

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

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,359,924,843	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 5.7427%	27-Allocators, Line 5 9
24	General + Intangible Plant: \$250,375,442	Line 22 * Line 23.

Changed from  
\$3,095,312,496 to  
\$3,088,123,943 due to  
DESI General Plant  
Adjustment

#### b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$4,299,867,761	Line 21.
26	Transmission W&S Allocation Factor: 5.7427%	27-Allocators, Line 5 9
27	General + Intangible Plant: \$246,926,571	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>Total</u>
28	Dec 2017	\$132,152,045	\$211,042,975	\$879,621,910	\$5,902,949,228	\$2,343,145,352	\$1,292,702,467	\$1,524,531,167	\$256,348,021	\$376,710,004	\$193,773,411	\$13,112,976,580
29	Jan 2018	\$132,002,194	\$211,061,379	\$883,614,185	\$5,912,927,542	\$2,343,801,080	\$1,300,634,528	\$1,556,508,082	\$258,389,963	\$381,423,089	\$193,796,222	\$13,174,158,265
30	Feb 2018	\$132,000,716	\$211,091,194	\$887,792,515	\$5,936,193,717	\$2,341,991,366	\$1,309,042,930	\$1,557,716,059	\$258,465,857	\$381,501,896	\$193,844,025	\$13,209,640,275
31	Mar 2018	\$131,553,679	\$211,146,072	\$892,557,739	\$5,967,886,747	\$2,338,465,086	\$1,335,127,949	\$1,565,033,201	\$259,085,544	\$380,559,669	\$193,910,445	\$13,275,326,131
32	Apr 2018	\$131,563,543	\$211,143,564	\$897,155,828	\$5,986,255,168	\$2,339,813,420	\$1,346,959,846	\$1,563,864,931	\$264,372,295	\$382,209,406	\$193,791,233	\$13,317,129,234
33	May 2018	\$131,562,039	\$211,156,537	\$896,518,649	\$5,995,211,917	\$2,340,779,688	\$1,354,095,466	\$1,573,775,490	\$265,260,198	\$383,575,877	\$193,807,913	\$13,345,743,773
34	Jun 2018	\$131,571,369	\$211,464,950	\$904,257,705	\$6,016,839,046	\$2,341,316,407	\$1,360,640,150	\$1,575,001,854	\$265,658,046	\$385,903,312	\$193,987,418	\$13,386,640,254
35	Jul 2018	\$131,570,853	\$211,482,836	\$909,225,319	\$6,028,396,139	\$2,341,638,296	\$1,364,401,442	\$1,577,651,216	\$265,816,143	\$386,315,435	\$193,941,498	\$13,410,439,175
36	Aug 2018	\$131,590,862	\$211,494,702	\$916,991,328	\$6,041,683,890	\$2,354,634,553	\$1,456,568,002	\$1,608,031,924	\$266,024,387	\$386,759,045	\$194,055,427	\$13,567,834,120
37	Sep 2018	\$131,591,383	\$211,483,746	\$927,495,762	\$6,045,058,099	\$2,358,493,307	\$1,470,663,403	\$1,611,187,771	\$268,039,958	\$389,890,506	\$194,084,632	\$13,607,988,567
38	Oct 2018	\$131,602,725	\$211,502,720	\$932,408,822	\$6,028,403,511	\$2,356,531,854	\$1,483,457,844	\$1,615,595,396	\$267,202,745	\$390,891,957	\$195,116,886	\$13,612,714,460
39	Nov 2018	\$131,605,853	\$211,571,363	\$936,123,141	\$6,051,481,092	\$2,356,826,642	\$1,492,485,756	\$1,617,144,681	\$270,411,211	\$398,292,964	\$195,317,099	\$13,661,259,803
40	Dec 2018	\$131,612,781	\$211,617,314	\$983,751,073	\$6,072,137,167	\$2,355,779,001	\$1,500,195,881	\$1,653,093,431	\$271,487,039	\$399,339,545	\$195,497,058	\$13,774,510,290

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 2018	-\$149,851	\$18,404	\$3,992,276	\$9,978,314	\$655,728	\$7,932,061	\$31,976,915	\$2,041,942	\$4,713,085	\$22,811	\$61,181,685
42	Feb 2018	-\$1,478	\$29,815	\$4,178,330	\$23,266,175	-\$1,809,714	\$8,408,402	\$1,207,977	\$75,893	\$78,807	\$47,803	\$35,482,010
43	Mar 2018	-\$447,037	\$54,878	\$4,765,224	\$31,693,030	-\$3,526,280	\$26,085,020	\$7,317,142	\$619,688	-\$942,227	\$66,420	\$65,685,856
44	Apr 2018	\$9,865	-\$2,509	\$4,598,088	\$18,368,421	\$1,348,334	\$11,831,897	-\$1,168,270	\$5,286,750	\$1,649,737	-\$119,212	\$41,803,102
45	May 2018	-\$1,505	\$12,973	-\$637,179	\$8,956,749	\$966,267	\$7,135,620	\$9,910,560	\$887,903	\$1,366,472	\$16,680	\$28,614,540
46	Jun 2018	\$9,330	\$308,412	\$7,739,056	\$21,627,129	\$536,720	\$6,544,684	\$1,226,363	\$397,849	\$2,327,434	\$179,504	\$40,896,481
47	Jul 2018	-\$516	\$17,887	\$4,967,614	\$11,557,094	\$321,889	\$3,761,292	\$2,649,362	\$158,096	\$412,123	-\$45,919	\$23,798,921
48	Aug 2018	\$20,009	\$11,866	\$7,766,009	\$13,287,751	\$12,996,257	\$92,166,560	\$30,380,708	\$208,245	\$443,611	\$113,929	\$157,394,944
49	Sep 2018	\$522	-\$10,955	\$10,504,434	\$3,374,208	\$3,858,754	\$14,095,401	\$3,155,847	\$2,015,571	\$3,131,461	\$29,205	\$40,154,447
50	Oct 2018	\$11,342	\$18,974	\$4,913,060	-\$16,654,588	-\$1,961,452	\$12,794,441	\$4,407,625	-\$837,213	\$1,001,451	\$1,032,254	\$4,725,893
51	Nov 2018	\$3,129	\$68,643	\$3,714,319	\$23,077,581	\$294,788	\$9,027,912	\$1,549,286	\$3,208,467	\$7,401,007	\$200,213	\$48,545,343
52	Dec 2018	\$6,928	\$45,951	\$47,627,932	\$20,656,075	-\$1,047,641	\$7,710,125	\$35,948,750	\$1,075,828	\$1,046,581	\$179,959	\$113,250,487
53	Total:	-\$539,264	\$574,339	\$104,129,163	\$169,187,939	\$12,633,649	\$207,493,414	\$128,562,264	\$15,139,018	\$22,629,542	\$1,723,647	\$661,533,710

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 2017	\$20,866,624	\$95,067,405	\$273,150,052	\$1,176,074,826	\$1,762,377,599	\$154,450,782	\$818,269,307	\$189,937,751	\$82,820,739	\$146,444,294	\$ 4,719,459,379
55	Jan 2018	\$20,716,896	\$95,067,934	\$273,150,546	\$1,176,090,778	\$1,762,553,462	\$154,393,454	\$818,604,627	\$189,980,222	\$82,841,987	\$146,386,551	\$ 4,719,786,457
56	Feb 2018	\$20,715,417	\$95,067,829	\$273,152,501	\$1,176,075,018	\$1,762,935,232	\$154,427,757	\$818,774,251	\$190,053,420	\$82,853,426	\$146,428,196	\$ 4,720,483,047
57	Mar 2018	\$20,271,315	\$95,067,750	\$272,452,646	\$1,176,229,749	\$1,763,077,211	\$154,500,278	\$815,988,109	\$190,133,846	\$81,660,982	\$146,489,833	\$ 4,715,871,721
58	Apr 2018	\$20,283,976	\$95,068,241	\$272,454,931	\$1,176,180,915	\$1,763,246,190	\$154,476,253	\$815,977,852	\$190,252,825	\$81,720,506	\$146,530,781	\$ 4,716,192,471
59	May 2018	\$20,284,001	\$95,068,893	\$272,362,324	\$1,175,798,518	\$1,763,302,297	\$154,484,291	\$817,019,208	\$190,325,752	\$81,756,991	\$146,545,848	\$ 4,716,948,123
60	Jun 2018	\$20,293,331	\$95,068,893	\$272,677,903	\$1,182,213,351	\$1,763,499,169	\$154,641,942	\$817,532,298	\$190,371,713	\$81,779,985	\$146,721,029	\$ 4,724,799,614
61	Jul 2018	\$20,292,833	\$95,069,391	\$272,732,016	\$1,182,225,861	\$1,763,545,152	\$154,504,985	\$817,803,328	\$190,401,550	\$81,794,912	\$146,673,445	\$ 4,725,043,472
62	Aug 2018	\$20,315,300	\$95,069,418	\$282,218,761	\$1,188,776,363	\$1,763,590,258	\$154,507,584	\$817,858,375	\$190,423,605	\$81,805,946	\$146,677,606	\$ 4,741,243,217
63	Sep 2018	\$20,315,822	\$95,070,616	\$282,239,983	\$1,188,803,424	\$1,763,620,688	\$154,517,162	\$817,906,194	\$190,490,506	\$81,839,416	\$146,687,777	\$ 4,741,491,587
64	Oct 2018	\$20,328,640	\$95,070,708	\$282,323,226	\$1,188,881,557	\$1,763,638,134	\$154,518,009	\$817,940,619	\$190,540,557	\$81,864,456	\$146,693,541	\$ 4,741,799,445
65	Nov 2018	\$20,329,328	\$95,073,836	\$282,383,161	\$1,188,934,881	\$1,763,599,124	\$154,781,401	\$818,291,304	\$190,562,859	\$81,875,614	\$146,782,293	\$ 4,742,613,801
66	Dec 2018	\$20,337,104	\$95,073,836	\$288,607,910	\$1,183,323,684	\$1,763,766,195	\$154,686,218	\$818,206,860	\$190,597,928	\$81,893,158	\$146,889,793	\$ 4,743,382,686



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
67	Jan 2018	(\$149,728)	\$528	\$494	\$15,952	\$175,863	(\$57,328)	\$335,320	\$42,471	\$21,248	(\$57,743)	\$327,078
68	Feb 2018	(\$1,478)	(\$105)	\$1,954	(\$15,760)	\$381,770	\$34,303	\$169,623	\$73,198	\$11,439	\$41,646	\$696,590
69	Mar 2018	(\$444,103)	(\$79)	(\$699,855)	\$154,731	\$141,980	\$72,521	(\$2,786,141)	\$80,426	(\$1,192,444)	\$61,637	(\$4,611,326)
70	Apr 2018	\$12,661	\$491	\$2,285	(\$48,834)	\$168,979	(\$24,026)	(\$10,257)	\$118,979	\$59,524	\$40,948	\$320,750
71	May 2018	\$25	\$652	(\$92,607)	(\$382,397)	\$56,106	\$8,038	\$1,041,356	\$72,927	\$36,485	\$15,067	\$755,652
72	Jun 2018	\$9,330	\$0	\$315,580	\$6,414,833	\$196,873	\$157,650	\$513,090	\$45,961	\$22,994	\$175,181	\$7,851,490
73	Jul 2018	(\$498)	\$498	\$54,112	\$12,510	\$45,983	(\$136,957)	\$271,030	\$29,837	\$14,927	(\$47,584)	\$243,858
74	Aug 2018	\$22,467	\$27	\$9,486,746	\$6,550,502	\$45,106	\$2,599	\$55,048	\$22,055	\$11,034	\$4,162	\$16,199,745
75	Sep 2018	\$522	\$1,198	\$21,222	\$27,061	\$30,430	\$9,578	\$47,819	\$66,901	\$33,470	\$10,170	\$248,371
76	Oct 2018	\$12,818	\$92	\$83,243	\$78,133	\$17,446	\$847	\$34,425	\$50,051	\$25,040	\$5,764	\$307,858
77	Nov 2018	\$689	\$3,129	\$59,935	\$53,324	(\$39,010)	\$263,392	\$350,685	\$22,302	\$11,158	\$88,752	\$814,355
78	Dec 2018	\$7,776	\$0	\$6,224,749	(\$5,611,197)	\$167,071	(\$95,183)	(\$84,444)	\$35,069	\$17,545	\$107,500	\$768,886
79	Total:	(\$529,520)	\$6,431	\$15,457,858	\$7,248,858	\$1,388,596	\$235,436	(\$62,446)	\$660,176	(\$927,581)	\$445,499	\$23,923,307

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
80	Jan 2018	-\$123	\$17,876	\$3,991,781	\$9,962,362	\$479,865	\$7,989,389	\$31,641,595	\$1,999,471	\$4,691,838	\$80,554	\$60,854,607
81	Feb 2018	\$0	\$29,920	\$4,176,375	\$23,281,935	-\$2,191,484	\$8,374,099	\$1,038,353	\$2,696	\$67,369	\$6,157	\$34,785,420
82	Mar 2018	-\$2,934	\$54,957	\$5,465,078	\$31,538,299	-\$3,668,260	\$26,012,498	\$10,103,283	\$539,262	\$250,216	\$4,783	\$70,297,182
83	Apr 2018	-\$2,796	-\$3,000	\$4,595,804	\$18,417,255	\$1,179,356	\$11,855,922	-\$1,158,013	\$5,167,771	\$1,590,213	-\$160,159	\$41,482,352
84	May 2018	-\$1,530	\$12,321	-\$544,572	\$9,339,146	\$910,161	\$7,127,582	\$8,869,204	\$814,976	\$1,329,987	\$1,613	\$27,858,887
85	Jun 2018	\$0	\$308,412	\$7,423,476	\$15,212,296	\$339,847	\$6,387,033	\$713,273	\$351,888	\$2,304,441	\$4,323	\$33,044,991
86	Jul 2018	-\$18	\$17,389	\$4,913,501	\$11,544,583	\$275,906	\$3,898,249	\$2,378,333	\$128,259	\$397,196	\$1,665	\$23,555,063
87	Aug 2018	-\$2,458	\$11,839	-\$1,720,736	\$6,737,249	\$12,951,151	\$92,163,962	\$30,325,660	\$186,190	\$432,577	\$109,767	\$141,195,200
88	Sep 2018	\$0	-\$12,154	\$10,483,212	\$3,347,148	\$3,828,324	\$14,085,823	\$3,108,028	\$1,948,670	\$3,097,991	\$19,035	\$39,906,077
89	Oct 2018	-\$1,476	\$18,882	\$4,829,817	-\$16,732,720	-\$1,978,898	\$12,793,594	\$4,373,200	-\$887,265	\$976,410	\$1,026,490	\$4,418,035
90	Nov 2018	\$2,440	\$65,514	\$3,654,384	\$23,024,257	\$333,797	\$8,764,520	\$1,198,601	\$3,186,164	\$7,389,849	\$111,461	\$47,730,988
91	Dec 2018	-\$849	\$45,951	\$41,403,183	\$26,267,272	-\$1,214,711	\$7,805,308	\$36,033,193	\$1,040,759	\$1,029,036	\$72,459	\$112,481,601
92	Total:	-\$9,744	\$567,908	\$88,671,305	\$161,939,081	\$11,245,053	\$207,257,978	\$128,624,710	\$14,478,841	\$23,557,123	\$1,278,148	\$637,610,403

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 2018	1.3%	3.1%	4.5%	6.2%	4.3%	3.9%	24.6%	13.8%	19.9%	6.3%
94	Feb 2018	0.0%	5.3%	4.7%	14.4%	-19.5%	4.0%	0.8%	0.0%	0.3%	0.5%
95	Mar 2018	30.1%	9.7%	6.2%	19.5%	-32.6%	12.6%	7.9%	3.7%	1.1%	0.4%
96	Apr 2018	28.7%	-0.5%	5.2%	11.4%	10.5%	5.7%	-0.9%	35.7%	6.8%	-12.5%
97	May 2018	15.7%	2.2%	-0.6%	5.8%	8.1%	3.4%	6.9%	5.6%	5.6%	0.1%
98	Jun 2018	0.0%	54.3%	8.4%	9.4%	3.0%	3.1%	0.6%	2.4%	9.8%	0.3%
99	Jul 2018	0.2%	3.1%	5.5%	7.1%	2.5%	1.9%	1.8%	0.9%	1.7%	0.1%
100	Aug 2018	25.2%	2.1%	-1.9%	4.2%	115.2%	44.5%	23.6%	1.3%	1.8%	8.6%
101	Sep 2018	0.0%	-2.1%	11.8%	2.1%	34.0%	6.8%	2.4%	13.5%	13.2%	1.5%
102	Oct 2018	15.1%	3.3%	5.4%	-10.3%	-17.6%	6.2%	3.4%	-6.1%	4.1%	80.3%
103	Nov 2018	-25.0%	11.5%	4.1%	14.2%	3.0%	4.2%	0.9%	22.0%	31.4%	8.7%
104	Dec 2018	8.7%	8.1%	46.7%	16.2%	-10.8%	3.8%	28.0%	7.2%	4.4%	5.7%

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

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
105	-\$523,513	\$360,829	\$73,977,287	\$50,315,779	\$1,328,873	\$22,118,211	\$65,575,701	\$668,714	-\$931,155	\$1,142,717	\$214,033,444

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
106	-\$529,520	\$6,431	\$15,457,858	\$7,248,858	\$1,388,596	\$235,436	-\$62,446	\$660,176	-\$927,581	\$445,499	\$23,923,307

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
107	\$6,007	\$354,398	\$58,519,429	\$43,066,921	-\$59,723	\$21,882,775	\$65,638,148	\$8,537	-\$3,574	\$697,219	\$190,110,137

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
Mo/YR	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
108 Jan 2018	\$76	\$11,155	\$2,634,412	\$2,649,442	-\$2,549	\$843,538	\$16,146,942	\$1,179	-\$712	\$43,941	\$22,327,425	
109 Feb 2018	\$0	\$18,671	\$2,756,237	\$6,191,719	\$11,639	\$884,157	\$529,879	\$2	-\$10	\$3,359	\$10,395,652	
110 Mar 2018	\$1,809	\$34,295	\$3,606,728	\$8,387,459	\$19,482	\$2,746,460	\$5,155,781	\$318	-\$38	\$2,609	\$19,954,903	
111 Apr 2018	\$1,724	-\$1,872	\$3,033,042	\$4,897,981	-\$6,264	\$1,251,776	-\$590,943	\$3,047	-\$241	-\$87,366	\$8,500,884	
112 May 2018	\$943	\$7,689	-\$359,395	\$2,483,701	-\$4,834	\$752,546	\$4,526,021	\$481	-\$202	\$880	\$7,407,830	
113 Jun 2018	\$0	\$192,462	\$4,899,190	\$4,045,637	-\$1,805	\$674,358	\$363,989	\$207	-\$350	\$2,358	\$10,176,047	
114 Jul 2018	\$11	\$10,851	\$3,242,710	\$3,070,227	-\$1,465	\$411,586	\$1,213,681	\$76	-\$60	\$908	\$7,948,524	
115 Aug 2018	\$1,515	\$7,388	-\$1,135,615	\$1,791,739	-\$68,784	\$9,730,884	\$15,475,410	\$110	-\$66	\$59,877	\$25,862,457	
116 Sep 2018	\$0	-\$7,584	\$6,918,491	\$890,158	-\$20,332	\$1,487,214	\$1,586,050	\$1,149	-\$470	\$10,383	\$10,865,057	
117 Oct 2018	\$910	\$11,783	\$3,187,482	-\$4,449,987	\$10,510	\$1,350,777	\$2,231,677	-\$523	-\$148	\$559,942	\$2,902,422	
118 Nov 2018	-\$1,504	\$40,884	\$2,411,744	\$6,123,191	-\$1,773	\$925,378	\$611,655	\$1,879	-\$1,121	\$60,801	\$10,171,133	
119 Dec 2018	<u>\$523</u>	<u>\$28,675</u>	<u>\$27,324,405</u>	<u>\$6,985,655</u>	<u>\$6,451</u>	<u>\$824,102</u>	<u>\$18,388,007</u>	<u>\$614</u>	<u>-\$156</u>	<u>\$39,526</u>	<u>\$53,597,802</u>	
120 Total:	\$6,007	\$354,398	\$58,519,429	\$43,066,921	-\$59,723	\$21,882,775	\$65,638,148	\$8,537	-\$3,574	\$697,219	\$190,110,137	

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).
  - 4) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. From SCE internal accounting records.
  - 5) Includes balances for SCE Incentive Projects.
  - 6) Monthly differences from previous matrix. Other columns from SCE internal accounting records.
  - 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.

Schedule 8  
Accumulated Depreciation  
(Revised 2018  
TO2020 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**Accumulated Depreciation Reserve**

Input cells are shaded yellow

**1) Transmission Depreciation Reserve - ISO**

Prior Year: 2018

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												=Sum C2 to C11
	FERC Account:											
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	Dec 2017	\$0	\$20,570,771	\$90,912,860	\$521,029,731	\$508,793,023	\$46,422,546	\$417,546,825	\$3,830,318	\$6,981,972	\$17,589,054	\$1,633,677,100
2	Jan 2018	\$0	\$20,798,094	\$92,120,901	\$525,101,402	\$512,508,260	\$47,121,942	\$415,999,634	\$4,068,972	\$7,441,980	\$17,814,570	\$1,642,975,755
3	Feb 2018	\$0	\$21,024,900	\$93,334,028	\$525,239,641	\$521,387,893	\$47,803,753	\$419,053,581	\$4,330,557	\$7,718,588	\$18,039,068	\$1,657,932,010
4	Mar 2018	\$0	\$21,250,624	\$94,549,168	\$522,948,988	\$533,123,116	\$47,571,871	\$420,758,821	\$4,586,097	\$8,002,486	\$18,263,606	\$1,671,054,777
5	Apr 2018	\$0	\$21,478,959	\$95,773,160	\$524,556,125	\$535,487,632	\$48,084,195	\$424,147,782	\$4,788,734	\$8,335,700	\$18,486,010	\$1,681,138,298
6	May 2018	\$0	\$21,706,614	\$97,019,186	\$528,857,858	\$538,372,866	\$48,845,961	\$426,041,368	\$5,041,395	\$8,658,781	\$18,710,529	\$1,693,254,558
7	Jun 2018	\$0	\$21,921,184	\$98,240,166	\$531,427,084	\$542,360,690	\$49,648,533	\$429,164,169	\$5,299,461	\$9,020,640	\$18,935,105	\$1,706,017,031
8	Jul 2018	\$0	\$22,148,893	\$99,479,899	\$535,102,473	\$546,472,517	\$50,582,968	\$432,041,140	\$5,560,152	\$9,306,904	\$19,159,876	\$1,719,854,821
9	Aug 2018	\$0	\$22,376,863	\$100,746,739	\$540,205,851	\$526,081,632	\$46,931,900	\$430,758,314	\$5,820,220	\$9,594,621	\$19,386,039	\$1,701,902,179
10	Sep 2018	\$0	\$22,605,905	\$101,994,589	\$546,328,934	\$523,326,243	\$47,367,590	\$433,569,823	\$6,060,132	\$9,988,118	\$19,611,066	\$1,710,852,398
11	Oct 2018	\$0	\$22,833,565	\$103,274,383	\$558,392,004	\$531,796,946	\$47,875,003	\$436,196,999	\$6,332,619	\$10,297,552	\$19,849,661	\$1,736,848,732
12	Nov 2018	\$0	\$23,059,179	\$104,564,734	\$558,688,983	\$535,796,981	\$48,595,903	\$439,302,885	\$6,558,518	\$10,861,507	\$20,076,692	\$1,747,505,383
13	Dec 2018	\$0	\$23,285,719	\$105,746,316	\$558,039,638	\$542,790,391	\$49,370,280	\$437,221,587	\$6,809,024	\$11,173,141	\$20,303,394	\$1,754,739,490
14	13-Mo. Avg:	\$0	\$21,927,790	\$98,288,933	\$536,609,132	\$530,638,322	\$48,170,957	\$427,830,994	\$5,314,323	\$9,029,384	\$18,940,359	\$1,696,750,195

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

	Col 1	Col 2	Col 3	Col 4	Col 5	
						=Sum C2 to C4
	FERC Account:					
	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	<u>Notes</u>
15	Dec 2017	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2018	\$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

	Col 1	Col 2	Col 3 =C4+C5	Col 4	Col 5	
	Mo/YR		Total Gen. and Int. Depreciation Reserve	General Depreciation Reserve	Intangible Depreciation Reserve	Source
18	Dec 2017	BOY:	\$1,735,568,480	\$1,093,651,937	\$641,916,543	FF1 219.28c and 200.21c for previous year
19	Dec 2018	EOY:	\$1,610,329,374	\$1,058,921,123	\$551,408,251	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,672,948,927			Average of Line 18 and Line 19

Changed from \$1,094,912,964 to  
\$1,093,651,937 due to DESI  
Depreciation Adjustment

a) Average BOY/EOY General and Intangible Depreciation Reserve

		Amount	Source
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,672,948,927	Line 20
22	Transmission W&S Allocation Factor:	5.7427%	27-Allocators, Line 5 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$96,071,685	Line 21 * Line 22

Changed from  
\$1,060,652,423 to  
\$1,058,921,123 due to DESI  
Depreciation Adjustment

b) EOY General and Intangible Depreciation Reserve

		Amount	Source
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,610,329,374	Line 19
25	Transmission W&S Allocation Factor:	5.7427%	27-Allocators, Line 5 9
26	G + I Plant Dep. Reserve (EOY):	\$92,475,660	Line 24 * Line 25

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

1) ISO Depreciation Expense (See Note 3)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11
27	Jan 2018	\$0	\$228,113	\$1,220,103	\$7,017,780	\$4,642,875	\$1,114,530	\$3,166,748	\$261,556	\$273,868	\$224,433	\$18,150,007
28	Feb 2018	\$0	\$228,129	\$1,225,746	\$7,023,266	\$4,643,227	\$1,116,935	\$3,208,641	\$261,616	\$273,934	\$224,415	\$18,205,910
29	Mar 2018	\$0	\$228,155	\$1,231,653	\$7,035,978	\$4,644,027	\$1,119,744	\$3,210,418	\$261,717	\$273,971	\$224,474	\$18,230,138
30	Apr 2018	\$0	\$228,202	\$1,237,879	\$7,053,561	\$4,644,355	\$1,128,365	\$3,216,441	\$261,828	\$270,126	\$224,557	\$18,265,315
31	May 2018	\$0	\$228,200	\$1,244,380	\$7,063,542	\$4,644,686	\$1,132,120	\$3,214,913	\$261,995	\$270,317	\$224,497	\$18,284,651
32	Jun 2018	\$0	\$228,212	\$1,243,412	\$7,067,867	\$4,644,790	\$1,134,446	\$3,229,064	\$262,096	\$270,434	\$224,518	\$18,304,839
33	Jul 2018	\$0	\$228,478	\$1,254,580	\$7,089,399	\$4,645,187	\$1,136,991	\$3,231,293	\$262,160	\$270,507	\$224,748	\$18,343,342
34	Aug 2018	\$0	\$228,494	\$1,261,641	\$7,095,744	\$4,645,277	\$1,137,831	\$3,235,067	\$262,201	\$270,555	\$224,688	\$18,361,496
35	Sep 2018	\$0	\$228,504	\$1,279,526	\$7,112,915	\$4,645,229	\$1,167,599	\$3,274,540	\$262,231	\$270,590	\$224,771	\$18,465,906
36	Oct 2018	\$0	\$228,495	\$1,294,389	\$7,114,803	\$4,645,250	\$1,172,177	\$3,278,693	\$262,325	\$270,697	\$224,798	\$18,491,625
37	Nov 2018	\$0	\$228,512	\$1,301,393	\$7,105,804	\$4,645,307	\$1,176,310	\$3,284,452	\$262,393	\$270,777	\$225,533	\$18,500,481
38	Dec 2018	\$0	\$228,573	\$1,306,687	\$7,118,518	\$4,645,224	\$1,179,946	\$3,286,898	\$262,426	\$270,809	\$225,728	\$18,524,808
39	Total:	\$0	\$2,740,069	\$15,101,389	\$84,899,178	\$55,735,434	\$13,716,993	\$38,837,167	\$3,144,544	\$3,256,584	\$2,697,159	\$220,128,517

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**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 2018	1.3%	3.1%	4.5%	6.2%	4.3%	3.9%	24.6%	13.8%	19.9%	6.3%
41	Feb 2018	0.0%	5.3%	4.7%	14.4%	-19.5%	4.0%	0.8%	0.0%	0.3%	0.5%
42	Mar 2018	30.1%	9.7%	6.2%	19.5%	-32.6%	12.6%	7.9%	3.7%	1.1%	0.4%
43	Apr 2018	28.7%	-0.5%	5.2%	11.4%	10.5%	5.7%	-0.9%	35.7%	6.8%	-12.5%
44	May 2018	15.7%	2.2%	-0.6%	5.8%	8.1%	3.4%	6.9%	5.6%	5.6%	0.1%
45	Jun 2018	0.0%	54.3%	8.4%	9.4%	3.0%	3.1%	0.6%	2.4%	9.8%	0.3%
46	Jul 2018	0.2%	3.1%	5.5%	7.1%	2.5%	1.9%	1.8%	0.9%	1.7%	0.1%
47	Aug 2018	25.2%	2.1%	-1.9%	4.2%	115.2%	44.5%	23.6%	1.3%	1.8%	8.6%
48	Sep 2018	0.0%	-2.1%	11.8%	2.1%	34.0%	6.8%	2.4%	13.5%	13.2%	1.5%
49	Oct 2018	15.1%	3.3%	5.4%	-10.3%	-17.6%	6.2%	3.4%	-6.1%	4.1%	80.3%
50	Nov 2018	-25.0%	11.5%	4.1%	14.2%	3.0%	4.2%	0.9%	22.0%	31.4%	8.7%
51	Dec 2018	8.7%	8.1%	46.7%	16.2%	-10.8%	3.8%	28.0%	7.2%	4.4%	5.7%

**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	\$2,714,948	\$14,833,456	\$37,009,906	\$33,997,368	\$2,947,735	\$19,674,763	\$2,978,706	\$4,191,169	\$2,714,340	\$121,062,390
B) Total Depreciation Expense (See Note 6)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	\$0	\$2,740,069	\$15,101,389	\$84,899,178	\$55,735,434	\$13,716,993	\$38,837,167	\$3,144,544	\$3,256,584	\$2,697,159	\$220,128,517
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	-\$25,121	-\$267,933	-\$47,889,272	-\$21,738,066	-\$10,769,258	-\$19,162,404	-\$165,838	\$934,585	\$17,180	-\$99,066,128

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**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> 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>
55	Jan 2018	\$0	-\$791	-\$12,062	-\$2,946,109	-\$927,638	-\$415,134	-\$4,713,939	-\$22,902	\$186,140	\$1,083	-\$8,851,351
56	Feb 2018	\$0	-\$1,323	-\$12,620	-\$6,885,027	\$4,236,406	-\$435,124	-\$154,693	-\$31	\$2,673	\$83	-\$3,249,655
57	Mar 2018	\$0	-\$2,431	-\$16,514	-\$9,326,632	\$7,091,196	-\$1,351,626	-\$1,505,179	-\$6,177	\$9,927	\$64	-\$5,107,371
58	Apr 2018	\$0	\$133	-\$13,887	-\$5,446,424	-\$2,279,839	-\$616,041	\$172,520	-\$59,191	\$63,089	-\$2,153	-\$8,181,794
59	May 2018	\$0	-\$545	\$1,646	-\$2,761,809	-\$1,759,453	-\$370,354	-\$1,321,327	-\$9,335	\$52,765	\$22	-\$6,168,390
60	Jun 2018	\$0	-\$13,643	-\$22,431	-\$4,498,641	-\$656,966	-\$331,874	-\$106,263	-\$4,030	\$91,424	\$58	-\$5,542,366
61	Jul 2018	\$0	-\$769	-\$14,847	-\$3,414,010	-\$533,360	-\$202,556	-\$354,322	-\$1,469	\$15,758	\$22	-\$4,505,552
62	Aug 2018	\$0	-\$524	\$5,199	-\$1,992,366	-\$25,036,162	-\$4,788,899	-\$4,517,892	-\$2,133	\$17,162	\$1,475	-\$36,314,139
63	Sep 2018	\$0	\$538	-\$31,676	-\$989,832	-\$7,400,619	-\$731,908	-\$463,031	-\$22,320	\$122,907	\$256	-\$9,515,686
64	Oct 2018	\$0	-\$835	-\$14,594	\$4,948,267	\$3,825,453	-\$664,763	-\$651,516	\$10,163	\$38,737	\$13,798	\$7,504,709
65	Nov 2018	\$0	-\$2,898	-\$11,042	-\$6,808,825	-\$645,271	-\$455,410	-\$178,567	-\$36,494	\$293,178	\$1,498	-\$7,843,830
66	Dec 2018	\$0	-\$2,033	-\$125,106	-\$7,767,863	-\$2,348,186	-\$405,569	-\$5,368,196	-\$11,921	\$40,825	\$974	-\$11,290,701
67	Total:	\$0	-\$25,121	-\$267,933	-\$47,889,272	-\$21,738,066	-\$10,769,258	-\$19,162,404	-\$165,838	\$934,585	\$17,180	-\$99,066,128

**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.

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2018

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 2017	\$87,876,203	\$164,901,118	\$569,698,023	\$3,409,447,774	\$2,283,380,922	\$364,424,080	\$1,245,933,686	\$190,222,489	\$84,920,374	\$172,640,885	\$8,573,445,554
2	Jan 2018	\$87,726,550	\$164,912,802	\$572,332,929	\$3,412,113,168	\$2,283,554,236	\$365,210,290	\$1,262,415,948	\$190,266,139	\$84,940,910	\$172,627,083	\$8,596,100,056
3	Feb 2018	\$87,725,072	\$164,931,368	\$575,091,120	\$3,418,289,127	\$2,283,947,645	\$366,128,750	\$1,263,115,451	\$190,339,338	\$84,952,339	\$172,672,088	\$8,607,192,297
4	Mar 2018	\$87,282,778	\$164,965,584	\$577,997,994	\$3,426,831,317	\$2,284,109,107	\$368,947,731	\$1,265,485,090	\$190,420,082	\$83,759,857	\$172,736,334	\$8,622,535,874
5	Apr 2018	\$87,297,163	\$164,964,204	\$581,033,321	\$3,431,680,464	\$2,284,271,822	\$370,175,481	\$1,264,883,890	\$190,542,108	\$83,819,140	\$172,689,916	\$8,631,357,509
6	May 2018	\$87,298,132	\$164,972,545	\$580,581,318	\$3,433,781,768	\$2,284,323,095	\$370,936,066	\$1,270,451,267	\$190,615,516	\$83,855,423	\$172,705,863	\$8,639,520,992
7	Jun 2018	\$87,307,462	\$165,165,006	\$585,796,088	\$3,444,242,238	\$2,284,518,162	\$371,768,074	\$1,271,328,346	\$190,661,684	\$83,878,067	\$172,883,402	\$8,657,548,529
8	Jul 2018	\$87,306,976	\$165,176,355	\$589,092,910	\$3,447,324,975	\$2,284,562,680	\$372,042,703	\$1,272,813,056	\$190,691,597	\$83,892,934	\$172,836,726	\$8,665,740,912
9	Aug 2018	\$87,330,957	\$165,183,770	\$597,444,040	\$3,455,667,216	\$2,284,539,001	\$381,776,186	\$1,288,343,514	\$190,713,761	\$83,903,902	\$172,900,765	\$8,707,803,114
10	Sep 2018	\$87,331,479	\$165,177,384	\$604,383,753	\$3,456,584,434	\$2,284,549,099	\$383,272,978	\$1,289,977,383	\$190,781,811	\$83,936,902	\$172,921,318	\$8,718,916,541
11	Oct 2018	\$87,345,207	\$165,189,259	\$607,654,477	\$3,452,212,581	\$2,284,577,055	\$384,624,602	\$1,292,243,484	\$190,831,339	\$83,961,794	\$173,487,024	\$8,722,126,822
12	Nov 2018	\$87,344,391	\$165,233,271	\$610,126,156	\$3,458,389,095	\$2,284,536,273	\$385,813,372	\$1,293,205,824	\$190,855,520	\$83,971,831	\$173,636,577	\$8,733,112,310
13	Dec 2018	\$87,352,690	\$165,261,947	\$643,675,310	\$3,459,763,553	\$2,284,709,795	\$386,542,291	\$1,311,509,387	\$190,891,202	\$83,989,219	\$173,783,603	\$8,787,478,998
14												
15	Depreciation Rates (Percent per year) See Instruction 1.											

	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
16	Dec 2017	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17a	Jan 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2018	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
24	Jan 2018	\$0	\$228,113	\$1,220,103	\$7,017,780	\$4,642,875	\$1,114,530	\$3,166,748	\$261,556	\$273,868	\$224,433	\$18,150,007
25	Feb 2018	\$0	\$228,129	\$1,225,746	\$7,023,266	\$4,643,227	\$1,116,935	\$3,208,641	\$261,616	\$273,934	\$224,415	\$18,205,910
26	Mar 2018	\$0	\$228,155	\$1,231,653	\$7,035,978	\$4,644,027	\$1,119,744	\$3,210,418	\$261,717	\$273,971	\$224,474	\$18,230,138
27	Apr 2018	\$0	\$228,202	\$1,237,879	\$7,053,561	\$4,644,355	\$1,128,365	\$3,216,441	\$261,828	\$270,126	\$224,557	\$18,265,315
28	May 2018	\$0	\$228,200	\$1,244,380	\$7,063,542	\$4,644,686	\$1,132,120	\$3,214,913	\$261,995	\$270,317	\$224,497	\$18,284,651
29	Jun 2018	\$0	\$228,212	\$1,243,412	\$7,067,867	\$4,644,790	\$1,134,446	\$3,229,064	\$262,096	\$270,434	\$224,518	\$18,304,839
30	Jul 2018	\$0	\$228,478	\$1,254,580	\$7,089,399	\$4,645,187	\$1,136,991	\$3,231,293	\$262,160	\$270,507	\$224,748	\$18,343,342
31	Aug 2018	\$0	\$228,494	\$1,261,641	\$7,095,744	\$4,645,277	\$1,137,831	\$3,235,067	\$262,201	\$270,555	\$224,688	\$18,361,496
32	Sep 2018	\$0	\$228,504	\$1,279,526	\$7,112,915	\$4,645,229	\$1,167,599	\$3,274,540	\$262,231	\$270,590	\$224,771	\$18,465,906
33	Oct 2018	\$0	\$228,495	\$1,294,389	\$7,114,803	\$4,645,250	\$1,172,177	\$3,278,693	\$262,325	\$270,697	\$224,798	\$18,491,625
34	Nov 2018	\$0	\$228,512	\$1,301,393	\$7,105,804	\$4,645,307	\$1,176,310	\$3,284,452	\$262,393	\$270,777	\$225,533	\$18,500,481
35	Dec 2018	\$0	\$228,573	\$1,306,687	\$7,118,518	\$4,645,224	\$1,179,946	\$3,286,898	\$262,426	\$270,809	\$225,728	\$18,524,808
36	Totals:	\$0	\$2,740,069	\$15,101,389	\$84,899,178	\$55,735,434	\$13,716,993	\$38,837,167	\$3,144,544	\$3,256,584	\$2,697,159	\$220,128,517
37	Total Annual Depreciation Expense for Transmission Plant - ISO: (equals sum of monthly amounts)											
38												

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

40							
41		<u>360</u>	<u>361</u>	<u>362</u>		<u>Source</u>	
42	Distribution Plant - ISO BOY	\$0	\$0	\$0		6-PlantInService Line 15.	
43	Distribution Plant - ISO EOY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		6-PlantInService Line 16.	
44	Average BOY/EOY :	\$0	\$0	\$0			
45							
46	Depreciation Rates (Percent per year) See "18-DepRates".						
47		<u>360</u>	<u>361</u>	<u>362</u>			
48		1.67%	2.27%	1.90%			
49							
50	Depreciation Expense for Distribution Plant - ISO					See Note 2 and Instruction 2	
51							
52		<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>		
53		\$0	\$0	\$0	\$0	Total is sum of Depreciation Expense for accounts 360, 361, and 362	
54							
55							

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

57							
58	Total General Plant Depreciation Expense						
59	Total Intangible Plant Depreciation Expense						
60	Sum of Total General and Total Intangible Depreciation Expense						
61	Transmission Wages and Salaries Allocation Factor						
62	General and Intangible Depreciation Expense						
63							

Changed from  
\$243,387,703 to  
\$242,917,430 due DESI  
depreciation  
adjustment

242,917,430	FF1 336.10f
205,114,641	FF1 336.1f
\$448,032,071	Line 58 + Line 59
5.7427%	27-Allocators, Line 5 9
\$25,728,936	Line 60 * Line 61

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	\$220,128,517.29	Line 37, Col 12				
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53				
69	3) General and Intangible Depreciation Expense	<u>\$25,728,936</u>	Line 62				
70	Depreciation Expense:	<u>\$245,857,453.46</u>	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.



Calculation of Allocation Factors

Inputs are shaded yellow

1) Calculation of Transmission Wages and Salaries Allocation Factor			
Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
	ISO Transmission Wages and Salaries	19-OandM Line 91, Col. 7	
1	Less ISO NOIC (T and D)	Less 19-OandM Line 79, Col. 7	
2	Total Wages and Salaries	Less 19-OandM Line 87, Col. 7	\$30,466,410
3	Less Total A&G Wages and Salaries	FF1 354.28b	\$751,177,566
4	Total Wages and Salaries wo A&G	FF1 354.27b	\$220,649,268
5	Transmission Wages and Salary Allocation Factor	Line 2 - Line 3	\$530,528,298
6		Line 1 / Line 4	5.7427%
2) Calculation of Transmission Plant Allocation Factor			
Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
7	Transmission Plant - ISO	7-PlantStudy, Line 21	\$8,787,478,998
8	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
9	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,211,743,818
10	Electric Miscellaneous Intangible Plant - ISO	Line 12 * Line 5	\$69,586,267
11	Total General Plant	6-PlantInService, Line 21, C1	\$3,088,123,943
12	General Plant - ISO	Line 14 * Line 5	\$177,340,304
13	Total Plant In Service	FF1 207.104g	\$48,205,871,081
14	Transmission Plant Allocation Factor	(L10 + L11 + L13 + L15) / L16	18.7413%
3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)			
Line	Values	Notes	Applied to Accounts
21			
22	a) Line Miles		
23	ISO Line Miles	5,702	563 --Overhead Line Expenses - Allocated
24	Non-ISO Line Miles	6,457	567 - Line Rents - Allocated
25	Total Line Miles	12,159 = L23 + L24	571 - Maintenance of Overhead Lines - Allocated
26	Line Miles Percent ISO	46.9% = L23 / L25	
27			
28	b) Underground Line Miles		
29	ISO Underground Line Miles	5	564 - Underground Line Expense
30	Non-ISO Underground Line Miles	358	572 - Maintenance of Underground Transmission Lines
31	Total Underground Line Miles	363 = L29 + L30	
32	Underground Line Miles Percent ISO	1.4% = L29 / L31	
33			
34	c) Circuit Breakers		
35	ISO Circuit Breakers	1,233	All Other Non 0% or 100% Transmission O&M Accounts
36	Non-ISO Breakers	2,093	
37	Total Circuit Breakers	3,326 = L35 + L36	
38	Circuit Breakers Percent ISO	37.1% = L35 / L37	
39			
40	d) Distribution Circuit Breakers		
41	ISO Distribution Circuit Breakers	0	582 - Station Expenses
42	Non-ISO Distribution Circuit Breakers	8,841	590 - Maintenance Supervision and Engineering
43	Total Distribution Circuit Breakers	8,841 = L41 + L42	591 - Maintenance of Structures
44	Distribution Circuit Breakers Percent ISO	0.0% = L41 / L43	592 - Maintenance of Station Equipment

One Time Adjustment to Reflect 2019 True Up TRR				
Description	Amount	Weighting Factor	Weighted Amount	Source
Updated TO2018 Model True Up TRR in TO2025	\$1,036,895,499	86.3%	\$894,855,019	TO2025 Draft Annual Posting - WP Schedule 3 - One Time Adj-Prior Period, Page 100, Line 46
Revised TO2018 Model True Up TRR in TO2024	\$1,036,963,826	86.3%	\$894,913,987	TO2024 Annual Posting - WP Schedule 3 - One Time Adj-Prior Period, Page 21, Line 46
<b>TO2018 Weighted One Time Adjustment:</b>			<b>-\$58,967</b>	
Updated TO2021 Model True Up TRR in TO2025	\$1,050,927,635	13.7%	\$143,962,690	TO2025 Draft Annual Posting - WP Schedule 3 - One Time Adj-Prior Period, Page 115, Line 46
Revised TO2021 Model True Up TRR in TO2024	\$1,050,996,934	13.7%	\$143,972,183	TO2024 Annual Posting - WP Schedule 3 - One Time Adj-Prior Period, Page 27, Line 46
<b>TO2021 Weighted One Time Adjustment:</b>			<b>-\$9,493</b>	
<b>Total One Time Adjustment:</b>			<b>-\$68,460</b>	

\* Variance Includes Adjustment for:

(1) 2019 DESI General Plant and Deprecation Adjustments.

Calculation of True Up TRR

A) Rate Base for True Up TRR					
Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$8,939,630,709
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$288,570,587
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
Working Capital Amounts					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$21,481,205
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$21,290,574
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$25,202,190
8	Working Capital			Line 5 + Line 6 + Line 7	\$67,973,968
Accumulated Depreciation Reserve Amounts					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,839,774,172
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	-\$105,701,925
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,945,476,098
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT, Line 15	-\$1,632,854,513
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 12, C2	\$602,185,189
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$50,661,305
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$192,838,264
17	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
18	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L16+L17	\$6,086,472,429
B) Return on Capital					
Line					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.5731%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$460,936,795
C) Income Taxes					
21	Income Taxes = [((RB * ER) + D) * (CTR/(1 – CTR))] + CO/(1 – CTR)				\$91,508,718
Where:					
22	RB = Rate Base			Line 18	\$6,086,472,429
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.3927%
24	CTR = Composite Tax Rate			1-Base TRR L 59	27.9836%
25	CO = Credits and Other			1-Base TRR L 63	-\$27,044,842
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$3,917,123

**D) True Up TRR Calculation**

27	O&M Expense	1-Base TRR L 66	\$112,781,174
28	A&G Expense	1-Base TRR L 67	\$88,836,343
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$4,075,484
30	Depreciation Expense	1-Base TRR L 69	\$255,126,670
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
32	Other Taxes	1-Base TRR L 71	\$66,055,134
33	Revenue Credits	1-Base TRR L 72	-\$54,094,032
34	Return on Capital	Line 20	\$460,936,795
35	Income Taxes	Line 21	\$91,508,718
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$0
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$0
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,025,226,285
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$25,263,751
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$25,263,751
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Line 38 + Line 39 + Line 39a	\$1,025,226,285

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

Line			Reference:
41	True Up TRR wo FF:	\$1,025,226,285	Line 40
42	Franchise Fee Factor:	0.925%	28-FFU, L 5
43	Franchise Fee Expense:	\$9,481,373	Line 41 * Line 42
44	Uncollectibles Expense Factor:	0.213%	28-FFU, L 5
45	Uncollectibles Expense:	\$2,187,841	Line 43 * Line 44
46	True Up TRR:	\$1,036,895,499	L 41 + L 43 + L 45

<b>Change In TO2021 TUTRR</b>	
\$1,036,895,499	TO2024 Annual Update - WP Sch3- One Time Adj Prior Period, Page 21, Line 46
\$1,036,963,826	DESI General Plant & Depreciation Adjustment
-\$68,327	

Schedule 4  
True Up TRR  
(Revised 2019  
TO2018 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
Page 101 of 192

**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.

-\$68,327	DESI General Plant & Depreciation
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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"

					Days ROE	
	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>In Effect</u>	
a	ROE at end of Prior Year	10.30%	See Line e below	Nov 12, 2019	Dec 31, 2019	50
b	ROE start of Prior Year	11.20%	See Line f below	Jan 1, 2019	Nov 11, 2019	315
c					Total days in year:	365
d	Wtd. Avg. ROE in Prior Year	11.08% ((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year				

Commission Decisions approving ROE:

e End of Prior Year	<u>Reference:</u>	Settlement of TO2019A (ER19-1553)
f Beginning of Prior Year		169 FERC ¶ 61,177
g Wtd. Cost of Long Term Debt	<u>Percentage</u>	<u>Reference:</u>
h Wtd. Cost of Preferred Stock	2.1804%	1-Base TRR L 51
i Wtd. Cost of Common Stock	0.4170%	1-Base TRR L 52
j Cost of Capital Rate	4.9757%	1-Base TRR L 47 * Line d
	7.5731%	Sum of Lines g to i

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

k	<u>Percentage</u>	<u>Reference:</u>
	5.3927%	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 Second Formula Rate. Applicable pursuant to settlement under ER18-169.

Plant In Service

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: 2019

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Sum C2 - C11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total	
1	Dec 2018	\$87,352,690	165,261,947	\$643,675,310	\$3,459,763,553	\$2,284,709,795	\$386,542,291	\$1,311,509,387	\$190,891,202	\$83,989,219	\$173,783,603	\$8,787,478,997	
2	Jan 2019	\$87,356,156	\$165,217,772	\$646,001,650	\$3,462,904,494	\$2,273,515,090	\$392,609,455	\$1,319,770,641	\$190,887,474	\$83,987,440	\$173,793,754	\$8,796,043,926	
3	Feb 2019	\$87,378,283	\$165,238,734	\$649,915,491	\$3,463,000,294	\$2,273,899,913	\$394,544,588	\$1,320,181,319	\$190,896,529	\$83,991,813	\$173,965,840	\$8,803,012,804	
4	Mar 2019	\$87,422,936	\$165,274,761	\$656,305,655	\$3,473,399,159	\$2,273,589,636	\$396,552,951	\$1,322,780,079	\$190,915,965	\$83,998,080	\$176,594,549	\$8,826,833,772	
5	Apr 2019	\$87,480,042	\$165,233,220	\$656,534,696	\$3,484,806,815	\$2,277,229,730	\$397,457,164	\$1,339,023,383	\$190,926,871	\$84,003,483	\$176,656,377	\$8,859,351,782	
6	May 2019	\$87,483,625	\$165,268,205	\$660,917,189	\$3,507,319,640	\$2,278,145,727	\$398,520,802	\$1,361,310,693	\$190,946,305	\$84,012,373	\$177,585,902	\$8,911,510,461	
7	Jun 2019	\$87,557,692	\$165,408,136	\$661,485,300	\$3,511,174,756	\$2,281,853,521	\$399,556,990	\$1,369,808,902	\$190,952,605	\$84,019,571	\$177,579,720	\$8,929,397,194	
8	Jul 2019	\$87,553,684	\$165,483,879	\$661,382,666	\$3,515,998,243	\$2,283,177,846	\$400,761,723	\$1,371,206,861	\$215,333,813	\$59,244,428	\$177,612,079	\$8,937,755,222	
9	Aug 2019	\$87,553,684	\$165,484,094	\$674,909,871	\$3,538,452,630	\$2,285,134,792	\$401,429,532	\$1,370,067,207	\$215,340,822	\$59,244,867	\$177,615,267	\$8,975,232,766	
10	Sep 2019	\$87,570,145	\$165,595,201	\$677,295,973	\$3,543,843,021	\$2,297,900,875	\$402,224,730	\$1,379,053,257	\$215,347,100	\$59,245,373	\$177,619,374	\$9,005,695,048	
11	Oct 2019	\$87,569,796	\$165,598,609	\$677,882,532	\$3,550,828,647	\$2,299,348,771	\$403,632,408	\$1,403,798,673	\$215,352,795	\$59,245,902	\$178,258,588	\$9,041,516,720	
12	Nov 2019	\$88,713,600	\$165,585,388	\$677,781,640	\$3,558,254,573	\$2,300,875,371	\$404,634,827	\$1,406,436,694	\$215,364,289	\$59,250,147	\$178,942,879	\$9,055,839,408	
13	Dec 2019	\$88,722,950	\$165,732,566	\$741,230,571	\$3,714,934,156	\$2,305,124,778	\$408,001,019	\$1,408,013,216	\$215,368,702	\$59,251,566	\$179,151,598	\$9,285,531,121	
14	13-Mo. Avg:	\$87,670,406	\$165,414,039	\$668,101,426	\$3,521,898,460	\$2,285,731,219	\$398,959,114	\$1,360,227,716	\$202,194,190	\$72,575,713	\$176,858,426	\$8,939,630,709	

2) Distribution Plant - ISO

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Sum C2 - C4
Line	Mo/YR	360	361	362	Total	
15	Dec 2018	\$0	\$0	\$0	\$0	
16	Dec 2019	\$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: \$8,939,630,709	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$9,285,531,121	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$3,088,123,943	\$1,211,743,818	\$4,299,867,761	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,231,631,759	\$1,253,827,471	\$4,485,459,230	End of year ("EOY") amount

Changed from  
\$3,095,312,496 to  
\$3,088,123,943 due to  
DESI General Plant  
Adjustment

	a) BOY/EOY Average G&I Plant	Amount	Source
22	Average BOY/EOY Value:	\$4,392,663,495	Average of Line 20 and 21
23	Transmission W&S Allocation Factor:	6.5694%	27-Allocators, Line 5
24	General + Intangible Plant:	\$288,570,587	Line 22 * Line 23.
	b) EOY G&I Plant	Amount	Source
25	EOY Value:	\$4,485,459,230	Line 21.
26	Transmission W&S Allocation Factor:	6.5694%	27-Allocators, Line 5
27	General + Intangible Plant:	\$294,666,687	Line 25 * Line 26.

Changed from  
\$3,238,857,833 to  
\$3,231,631,759 due to  
DESI General Plant  
Adjustment

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

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11
28	Dec 2018	\$131,612,781	\$211,617,314	\$983,751,073	\$6,072,137,167	\$2,355,779,001	\$1,500,195,880	\$1,653,093,431	\$271,487,039	\$399,339,545	\$195,497,058	\$13,774,510,291
29	Jan 2019	\$131,616,183	\$211,595,699	\$988,526,657	\$6,079,034,554	\$2,344,292,684	\$1,516,789,871	\$1,662,028,354	\$271,492,229	\$399,279,034	\$195,510,606	\$13,800,165,873
30	Feb 2019	\$131,638,311	\$211,606,168	\$996,647,573	\$6,079,249,713	\$2,344,714,631	\$1,537,009,559	\$1,662,485,958	\$271,497,434	\$399,387,473	\$195,704,998	\$13,829,941,819
31	Mar 2019	\$131,682,964	\$211,624,570	\$1,009,871,963	\$6,102,515,153	\$2,344,883,461	\$1,558,927,282	\$1,665,250,453	\$272,559,701	\$401,424,256	\$198,336,421	\$13,897,076,225
32	Apr 2019	\$131,752,466	\$211,605,283	\$1,010,323,631	\$6,127,921,998	\$2,349,025,256	\$1,570,109,062	\$1,684,119,097	\$272,593,588	\$401,459,164	\$198,438,537	\$13,957,348,082
33	May 2019	\$131,756,771	\$211,622,567	\$1,019,393,419	\$6,178,360,443	\$2,350,067,383	\$1,581,710,729	\$1,710,040,274	\$273,048,600	\$401,913,382	\$199,705,105	\$14,057,618,674
34	Jun 2019	\$131,830,601	\$211,691,704	\$1,020,568,396	\$6,186,991,741	\$2,354,292,433	\$1,593,131,607	\$1,719,921,075	\$271,117,743	\$399,712,189	\$199,697,500	\$14,088,954,989
35	Jul 2019	\$131,826,593	\$211,731,153	\$1,020,929,155	\$6,196,634,800	\$2,355,787,786	\$1,605,970,460	\$1,721,531,135	\$295,920,223	\$373,794,612	\$199,731,417	\$14,113,857,333
36	Aug 2019	\$131,826,593	\$211,731,259	\$1,048,916,287	\$6,246,924,011	\$2,358,016,774	\$1,613,285,126	\$1,720,191,260	\$295,927,379	\$375,073,101	\$199,734,907	\$14,201,626,697
37	Sep 2019	\$131,843,181	\$211,786,151	\$1,052,576,596	\$6,258,978,898	\$2,372,570,193	\$1,622,089,384	\$1,730,638,396	\$296,012,791	\$375,826,522	\$199,741,186	\$14,252,063,298
38	Oct 2019	\$131,842,746	\$211,788,262	\$1,053,778,006	\$6,274,634,032	\$2,374,170,288	\$1,633,985,339	\$1,759,363,210	\$296,251,233	\$376,202,282	\$200,474,304	\$14,312,489,703
39	Nov 2019	\$133,211,136	\$211,781,755	\$1,053,569,859	\$6,291,273,294	\$2,375,874,676	\$1,646,618,935	\$1,762,333,638	\$296,276,113	\$376,256,816	\$201,382,464	\$14,348,578,687
40	Dec 2019	\$133,220,266	\$211,856,223	\$1,143,959,578	\$6,517,444,414	\$2,380,316,641	\$1,666,864,455	\$1,763,812,033	\$296,662,316	\$376,202,208	\$201,604,232	\$14,691,942,366

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	Total
41	Jan 2019	\$3,402	-\$21,615	\$4,775,585	\$6,897,387	-\$11,486,317	\$16,593,991	\$8,934,923	\$5,189	-\$60,511	\$13,548	\$25,655,582
42	Feb 2019	\$22,128	\$10,469	\$8,120,916	\$215,158	\$421,947	\$20,219,688	\$457,604	\$5,206	\$108,439	\$194,393	\$29,775,947
43	Mar 2019	\$44,653	\$18,402	\$13,224,390	\$23,265,441	\$168,830	\$21,917,723	\$2,764,495	\$1,062,267	\$2,036,783	\$2,631,423	\$67,134,406
44	Apr 2019	\$69,502	-\$19,288	\$451,668	\$25,406,845	\$4,141,795	\$11,181,780	\$18,868,644	\$33,887	\$34,908	\$102,117	\$60,271,857
45	May 2019	\$4,305	\$17,285	\$9,069,789	\$50,438,445	\$1,042,127	\$11,601,666	\$25,921,177	\$455,012	\$454,218	\$1,266,567	\$100,270,591
46	Jun 2019	\$73,830	\$69,136	\$1,174,977	\$8,631,298	\$4,225,049	\$11,420,878	\$9,880,801	-\$1,930,857	-\$2,201,193	-\$7,605	\$31,336,315
47	Jul 2019	-\$4,008	\$39,449	\$360,759	\$9,643,059	\$1,495,354	\$12,838,853	\$1,610,059	\$24,802,479	-\$25,917,577	\$33,918	\$24,902,344
48	Aug 2019	\$0	\$106	\$27,987,132	\$50,289,211	\$2,228,988	\$7,314,666	-\$1,339,875	\$7,156	\$1,278,489	\$3,490	\$87,769,364
49	Sep 2019	\$16,588	\$54,893	\$3,660,309	\$12,054,887	\$14,553,419	\$8,804,258	\$10,447,136	\$85,412	\$753,421	\$6,279	\$50,436,601
50	Oct 2019	-\$435	\$2,111	\$1,201,410	\$15,655,135	\$1,600,095	\$11,895,955	\$28,724,814	\$238,442	\$375,760	\$733,118	\$60,426,405
51	Nov 2019	\$1,368,390	-\$6,507	-\$208,147	\$16,639,261	\$1,704,388	\$12,633,596	\$2,970,428	\$24,880	\$54,535	\$908,160	\$36,088,983
52	Dec 2019	\$9,130	\$74,468	\$90,389,719	\$226,171,120	\$4,441,965	\$20,245,520	\$1,478,395	\$386,203	-\$54,608	\$221,768	\$343,363,680
53	Total:	\$1,607,485	\$238,909	\$160,208,505	\$445,307,247	\$24,537,640	\$166,668,575	\$110,718,602	\$25,175,277	-\$23,137,337	\$6,107,174	\$917,432,076

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	Sum C2 - C11
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total	
54	Dec 2018	\$20,337,104	\$95,073,836	\$288,607,910	\$1,183,323,684	\$1,763,766,195	\$154,686,218	\$818,206,860	\$190,597,928	\$81,893,158	\$146,889,793	\$	4,743,382,686
55	Jan 2019	\$20,340,875	\$95,074,251	\$288,643,331	\$1,183,436,967	\$1,754,651,594	\$159,698,964	\$822,348,708	\$190,594,194	\$81,891,290	\$146,890,692	\$	4,743,570,864
56	Feb 2019	\$20,363,002	\$95,074,474	\$288,622,054	\$1,183,436,564	\$1,754,771,605	\$159,802,628	\$822,472,439	\$190,603,251	\$81,895,821	\$147,002,021	\$	4,744,043,860
57	Mar 2019	\$20,407,655	\$95,075,665	\$288,619,777	\$1,183,465,099	\$1,751,043,806	\$159,816,774	\$824,057,750	\$190,621,945	\$81,905,174	\$149,623,337	\$	4,744,636,982
58	Apr 2019	\$20,405,212	\$95,078,108	\$288,640,581	\$1,183,589,550	\$1,751,105,209	\$159,691,537	\$824,247,417	\$190,632,835	\$81,910,622	\$149,575,429	\$	4,744,876,502
59	May 2019	\$20,405,331	\$95,078,108	\$288,638,778	\$1,183,594,606	\$1,751,121,500	\$159,699,634	\$824,314,066	\$190,651,959	\$81,920,190	\$149,586,934	\$	4,745,011,106
60	Jun 2019	\$20,480,535	\$95,078,115	\$288,639,254	\$1,183,600,167	\$1,751,139,652	\$159,695,642	\$824,357,887	\$190,659,637	\$81,924,031	\$149,584,627	\$	4,745,159,547
61	Jul 2019	\$20,476,527	\$95,082,123	\$288,103,181	\$1,184,539,128	\$1,751,244,016	\$159,735,046	\$824,458,880	\$215,040,545	\$57,147,151	\$149,612,741	\$	4,745,439,336
62	Aug 2019	\$20,476,527	\$95,082,123	\$288,105,190	\$1,184,558,926	\$1,751,260,450	\$159,737,073	\$824,543,554	\$215,047,554	\$57,149,532	\$149,615,105	\$	4,745,576,035
63	Sep 2019	\$20,492,378	\$95,082,123	\$289,299,452	\$1,184,577,801	\$1,751,277,262	\$159,730,045	\$824,595,234	\$215,053,775	\$57,151,183	\$149,613,298	\$	4,746,872,551
64	Oct 2019	\$20,492,444	\$95,082,967	\$289,310,905	\$1,184,575,890	\$1,751,639,510	\$160,087,167	\$825,007,111	\$215,059,305	\$57,152,283	\$149,996,740	\$	4,748,404,321
65	Nov 2019	\$20,557,475	\$95,083,016	\$289,310,336	\$1,184,575,961	\$1,751,897,924	\$159,924,551	\$825,612,508	\$215,070,790	\$57,156,604	\$150,071,266	\$	4,749,260,430
66	Dec 2019	\$20,567,882	\$95,086,484	\$327,560,006	\$1,285,246,062	\$1,754,773,795	\$161,600,029	\$827,789,059	\$215,074,931	\$57,157,937	\$150,244,445	\$	4,895,100,627



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	Total
67	Jan 2019	\$3,770	\$414	\$35,421	\$113,283	(\$9,114,600)	\$5,012,746	\$4,141,847	(\$3,734)	(\$1,868)	\$899	\$188,178
68	Feb 2019	\$22,128	\$223	(\$21,277)	(\$402)	\$120,011	\$103,664	\$123,732	\$9,057	\$4,531	\$111,329	\$472,995
69	Mar 2019	\$44,653	\$1,191	(\$2,278)	\$28,535	(\$3,727,799)	\$14,146	\$1,585,310	\$18,695	\$9,353	\$2,621,317	\$593,122
70	Apr 2019	(\$2,443)	\$2,443	\$20,805	\$124,451	\$61,404	(\$125,237)	\$189,667	\$10,890	\$5,448	(\$47,908)	\$239,520
71	May 2019	\$119	\$0	(\$1,804)	\$5,056	\$16,291	\$8,098	\$66,650	\$19,124	\$9,567	\$11,504	\$134,604
72	Jun 2019	\$75,205	\$6	\$476	\$5,561	\$18,151	(\$3,992)	\$43,821	\$7,678	\$3,841	(\$2,307)	\$148,441
73	Jul 2019	(\$4,008)	\$4,008	(\$536,073)	\$938,961	\$104,364	\$39,404	\$100,993	\$24,380,908	(\$24,776,880)	\$28,113	\$279,789
74	Aug 2019	\$0	\$0	\$2,009	\$19,799	\$16,435	\$2,027	\$84,674	\$7,009	\$2,381	\$2,365	\$136,699
75	Sep 2019	\$15,851	\$0	\$1,194,262	\$18,874	\$16,812	(\$7,028)	\$51,680	\$6,221	\$1,651	(\$1,808)	\$1,296,516
76	Oct 2019	\$66	\$845	\$11,453	(\$1,911)	\$362,248	\$357,121	\$411,877	\$5,529	\$1,100	\$383,442	\$1,531,769
77	Nov 2019	\$65,031	\$49	(\$569)	\$71	\$258,414	(\$162,616)	\$605,397	\$11,485	\$4,321	\$74,526	\$856,109
78	Dec 2019	<u>\$10,406</u>	<u>\$3,468</u>	<u>\$38,249,670</u>	<u>\$100,670,101</u>	<u>\$2,875,871</u>	<u>\$1,675,478</u>	<u>\$2,176,551</u>	<u>\$4,141</u>	<u>\$1,333</u>	<u>\$173,178</u>	<u>\$145,840,198</u>
79	Total:	\$230,777	\$12,648	\$38,952,096	\$101,922,378	(\$8,992,400)	\$6,913,810	\$9,582,198	\$24,477,003	(\$24,735,221)	\$3,354,652	\$151,717,941

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	Total
80	Jan 2019	-\$368	-\$22,029	\$4,740,164	\$6,784,104	-\$2,371,717	\$11,581,245	\$4,793,076	\$8,923	-\$58,643	\$12,649	\$25,467,404
81	Feb 2019	\$0	\$10,246	\$8,142,193	\$215,560	\$301,936	\$20,116,024	\$333,872	-\$3,852	\$103,908	\$83,063	\$29,302,951
82	Mar 2019	\$0	\$17,211	\$13,226,667	\$23,236,906	\$3,896,629	\$21,903,577	\$1,179,185	\$1,043,572	\$2,027,430	\$10,106	\$66,541,284
83	Apr 2019	\$71,945	-\$21,731	\$430,863	\$25,282,394	\$4,080,391	\$11,307,017	\$18,678,977	\$22,997	\$29,459	\$150,024	\$60,032,338
84	May 2019	\$4,186	\$17,285	\$9,071,593	\$50,433,389	\$1,025,836	\$11,593,569	\$25,854,527	\$435,888	\$444,651	\$1,255,063	\$100,135,987
85	Jun 2019	-\$1,375	\$69,130	\$1,174,501	\$8,625,737	\$4,206,898	\$11,424,870	\$9,836,980	-\$1,938,535	-\$2,205,034	-\$5,298	\$31,187,874
86	Jul 2019	\$0	\$35,441	\$896,832	\$8,704,098	\$1,390,990	\$12,799,450	\$1,509,067	\$421,572	-\$1,140,697	\$5,804	\$24,622,555
87	Aug 2019	\$0	\$106	\$27,985,124	\$50,269,413	\$2,212,553	\$7,312,638	-\$1,424,548	\$147	\$1,276,108	\$1,125	\$87,632,665
88	Sep 2019	\$737	\$54,893	\$2,466,047	\$12,036,012	\$14,536,607	\$8,811,286	\$10,395,456	\$79,191	\$751,770	\$8,086	\$49,140,085
89	Oct 2019	-\$501	\$1,266	\$1,189,957	\$15,657,046	\$1,237,847	\$11,538,834	\$28,312,937	\$232,912	\$374,661	\$349,676	\$58,894,636
90	Nov 2019	\$1,303,359	-\$6,556	-\$207,578	\$16,639,191	\$1,445,975	\$12,796,211	\$2,365,030	\$13,395	\$50,213	\$833,634	\$35,232,874
91	Dec 2019	<u>-\$1,276</u>	<u>\$71,000</u>	<u>\$52,140,048</u>	<u>\$125,501,019</u>	<u>\$1,566,094</u>	<u>\$18,570,043</u>	<u>-\$698,156</u>	<u>\$382,062</u>	<u>-\$55,942</u>	<u>\$48,589</u>	<u>\$197,523,482</u>
92	Total:	\$1,376,708	\$226,261	\$121,256,410	\$343,384,869	\$33,530,040	\$159,754,764	\$101,136,403	\$698,273	\$1,597,884	\$2,752,523	\$765,714,134

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 2019	0.0%	-9.7%	3.9%	2.0%	-7.1%	7.2%	4.7%	1.3%	-3.7%	0.5%
94	Feb 2019	0.0%	4.5%	6.7%	0.1%	0.9%	12.6%	0.3%	-0.6%	6.5%	3.0%
95	Mar 2019	0.0%	7.6%	10.9%	6.8%	11.6%	13.7%	1.2%	149.5%	126.9%	0.4%
96	Apr 2019	5.2%	-9.6%	0.4%	7.4%	12.2%	7.1%	18.5%	3.3%	1.8%	5.5%
97	May 2019	0.3%	7.6%	7.5%	14.7%	3.1%	7.3%	25.6%	62.4%	27.8%	45.6%
98	Jun 2019	-0.1%	30.6%	1.0%	2.5%	12.5%	7.2%	9.7%	-277.6%	-138.0%	-0.2%
99	Jul 2019	0.0%	15.7%	0.7%	2.5%	4.1%	8.0%	1.5%	60.4%	-71.4%	0.2%
100	Aug 2019	0.0%	0.0%	23.1%	14.6%	6.6%	4.6%	-1.4%	0.0%	79.9%	0.0%
101	Sep 2019	0.1%	24.3%	2.0%	3.5%	43.4%	5.5%	10.3%	11.3%	47.0%	0.3%
102	Oct 2019	0.0%	0.6%	1.0%	4.6%	3.7%	7.2%	28.0%	33.4%	23.4%	12.7%
103	Nov 2019	94.7%	-2.9%	-0.2%	4.8%	4.3%	8.0%	2.3%	1.9%	3.1%	30.3%
104	Dec 2019	-0.1%	31.4%	43.0%	36.5%	4.7%	11.6%	-0.7%	54.7%	-3.5%	1.8%

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

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
105	\$1,370,259	\$470,619	\$97,555,261	\$255,170,603	\$20,414,983	\$21,458,728	\$96,503,829	\$24,477,500	-\$24,737,653	\$5,367,995	\$498,052,124

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
106	\$230,777	\$12,648	\$38,952,096	\$101,922,378	-\$8,992,400	\$6,913,810	\$9,582,198	\$24,477,003	-\$24,735,221	\$3,354,652	\$151,717,941

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
107	\$1,139,482	\$457,971	\$58,603,166	\$153,248,225	\$29,407,383	\$14,544,918	\$86,921,630	\$496	-\$2,432	\$2,013,344	\$346,334,182

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
Mo/YR	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
108 Jan 2019	-\$305	-\$44,589	\$2,290,919	\$3,027,658	-\$2,080,104	\$1,054,418	\$4,119,406	\$6	\$89	\$9,252	\$8,376,751	
109 Feb 2019	\$0	\$20,739	\$3,935,118	\$96,202	\$264,812	\$1,831,469	\$286,946	-\$3	-\$158	\$60,757	\$6,495,882	
110 Mar 2019	\$0	\$34,836	\$6,392,442	\$10,370,330	\$3,417,523	\$1,994,217	\$1,013,450	\$742	-\$3,086	\$7,392	\$23,227,846	
111 Apr 2019	\$59,548	-\$43,985	\$208,236	\$11,283,205	\$3,578,691	\$1,029,451	\$16,053,637	\$16	-\$45	\$109,736	\$32,278,490	
112 May 2019	\$3,465	\$34,985	\$4,384,296	\$22,507,769	\$899,705	\$1,055,540	\$22,220,660	\$310	-\$677	\$918,021	\$52,024,075	
113 Jun 2019	-\$1,138	\$139,925	\$567,636	\$3,849,555	\$3,689,642	\$1,040,181	\$8,454,388	-\$1,378	\$3,357	-\$3,876	\$17,738,292	
114 Jul 2019	\$0	\$71,735	\$433,438	\$3,884,526	\$1,219,962	\$1,165,330	\$1,296,967	\$300	\$1,736	\$4,246	\$8,078,239	
115 Aug 2019	\$0	\$215	\$13,525,197	\$22,434,589	\$1,940,511	\$665,781	-\$1,224,327	\$0	-\$1,943	\$823	\$37,340,845	
116 Sep 2019	\$610	\$111,107	\$1,191,839	\$5,371,517	\$12,749,271	\$802,226	\$8,934,369	\$56	-\$1,144	\$5,915	\$29,165,766	
117 Oct 2019	-\$414	\$2,563	\$575,106	\$6,987,537	\$1,085,649	\$1,050,556	\$24,333,539	\$166	-\$570	\$255,772	\$34,289,903	
118 Nov 2019	\$1,078,772	-\$13,270	-\$100,322	\$7,425,856	\$1,268,186	\$1,165,035	\$2,032,624	\$10	-\$76	\$609,765	\$13,466,579	
119 Dec 2019	<u>-\$1,056</u>	<u>\$143,710</u>	<u>\$25,199,261</u>	<u>\$56,009,481</u>	<u>\$1,373,536</u>	<u>\$1,690,715</u>	<u>-\$600,029</u>	<u>\$272</u>	<u>\$85</u>	<u>\$35,541</u>	<u>\$83,851,515</u>	
120 Total:	\$1,139,482	\$457,971	\$58,603,166	\$153,248,225	\$29,407,383	\$14,544,918	\$86,921,630	\$496	-\$2,432	\$2,013,344	\$346,334,182	

**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-Plant Study for Distribution Plant - ISO.
- 3) Reconciles to BOY and EOY FERC Form 1 (FF1 207, Lines 48-56 , Column g).
- 4) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. From SCE internal accounting records.
- 5) Includes balances for SCE Incentive Projects.
- 6) Monthly differences from previous matrix. Other columns from SCE internal accounting records.
- 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.

Schedule 8  
Accumulated Depreciation  
(Revised 2019  
TO2018 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**Accumulated Depreciation Reserve**

Input cells are shaded yellow

**1) Transmission Depreciation Reserve - ISO**

Prior Year: 2019

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

	<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 to C11
	FERC Account:											
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	Dec 2017	\$0	\$23,285,719	\$105,746,316	\$558,039,638	\$542,790,391	\$49,370,280	\$437,221,587	\$6,809,024	\$11,173,141	\$20,303,394	\$1,754,739,490
2	Jan 2019	\$0	\$23,508,189	\$106,936,820	\$564,297,620	\$547,954,516	\$49,701,494	\$440,338,210	\$7,070,038	\$11,416,026	\$20,530,072	\$1,771,752,984
3	Feb 2019	\$0	\$23,739,597	\$107,997,353	\$571,397,999	\$552,511,315	\$49,424,147	\$443,677,526	\$7,333,139	\$11,736,463	\$20,760,995	\$1,788,578,533
4	Mar 2019	\$0	\$23,972,976	\$108,864,576	\$575,568,813	\$556,282,959	\$49,021,373	\$446,979,650	\$7,424,697	\$12,974,686	\$20,987,758	\$1,802,077,489
5	Apr 2019	\$0	\$24,195,547	\$110,253,072	\$579,500,716	\$560,013,795	\$49,403,352	\$449,496,843	\$7,683,440	\$13,259,636	\$21,226,345	\$1,815,032,746
6	May 2019	\$0	\$24,428,939	\$111,299,296	\$580,255,313	\$564,419,875	\$49,767,041	\$451,730,761	\$7,874,572	\$13,742,704	\$21,531,406	\$1,825,049,907
7	Jun 2019	\$0	\$24,676,836	\$112,668,170	\$586,376,810	\$568,132,315	\$50,146,378	\$454,745,820	\$8,454,631	\$12,961,554	\$21,761,949	\$1,839,924,464
8	Jul 2019	\$0	\$24,915,533	\$114,049,275	\$592,496,270	\$572,467,961	\$50,427,884	\$458,159,160	\$8,648,143	\$12,688,255	\$21,993,152	\$1,855,845,632
9	Aug 2019	\$0	\$25,144,482	\$114,355,614	\$593,335,938	\$576,626,673	\$51,116,232	\$461,708,745	\$8,944,202	\$13,488,189	\$22,224,115	\$1,866,944,190
10	Sep 2019	\$0	\$25,388,707	\$115,703,222	\$599,087,515	\$578,094,855	\$51,696,505	\$464,720,800	\$9,227,326	\$14,037,946	\$22,455,501	\$1,880,412,377
11	Oct 2019	\$0	\$25,618,134	\$117,106,561	\$604,389,365	\$582,496,613	\$52,078,796	\$466,945,263	\$9,485,280	\$14,407,775	\$22,707,415	\$1,895,235,202
12	Nov 2019	\$0	\$25,845,384	\$118,566,594	\$609,580,603	\$586,855,810	\$52,373,004	\$470,406,278	\$9,779,196	\$14,622,801	\$22,989,239	\$1,911,018,909
13	Dec 2019	\$0	\$26,094,241	\$117,949,869	\$600,933,060	\$591,191,848	\$52,246,030	\$474,012,550	\$10,012,745	\$14,787,191	\$23,224,784	\$1,910,452,318
14	13-Mo. Avg:	\$0	\$24,678,022	\$112,422,826	\$585,789,205	\$567,679,917	\$50,520,963	\$455,395,630	\$8,365,110	\$13,176,644	\$21,745,856	\$1,839,774,172

**2) Distribution Depreciation Reserve - ISO (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 to C4
	FERC Account:					
	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	<u>Notes</u>
15	Dec 2018	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2019	\$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

	Col 1	Col 2	Col 3 =C4+C5	Col 4	Col 5	
	Mo/YR		Gen. and Int. Depreciation Reserve	General Depreciation Reserve	Intangible Depreciation Reserve	Source
18	Dec 2018	BOY:	\$1,610,329,374	\$1,058,921,123	\$551,408,251	FF1 219.28c and 200.21c for previous year
19	Dec 2019	EOY:	\$1,607,690,828	\$1,087,675,011	\$520,015,817	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,609,010,101			Average of Line 18 and Line 19

Changed from  
\$1,060,652,423 to  
\$1,058,921,123 due  
to DESI Depreciation  
Adjustment.

a) Average BOY/EOY General and Intangible Depreciation Reserve

		Amount	Source
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,609,010,101	Line 20
22	Transmission W&S Allocation Factor:	6.5694%	27-Allocators, Line 5
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$105,701,925	Line 21 * Line 22

Changed from  
\$1,089,877,633 to  
\$1,087,675,011 due  
to DESI Depreciation  
Adjustment.

b) EOY General and Intangible Depreciation Reserve

		Amount	Source
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,607,690,828	Line 19
25	Transmission W&S Allocation Factor:	6.5694%	27-Allocators, Line 5
26	G + I Plant Dep. Reserve (EOY):	\$105,615,257	Line 24 * Line 25

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

1) ISO Depreciation Expense (See Note 3)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
27	Jan 2019	\$0	\$228,612	\$1,378,538	\$7,121,347	\$4,645,577	\$1,182,175	\$3,333,420	\$262,475	\$270,865	\$225,919	\$18,648,928
28	Feb 2019	\$0	\$228,551	\$1,383,520	\$7,127,812	\$4,622,814	\$1,200,731	\$3,354,417	\$262,470	\$270,859	\$225,932	\$18,677,106
29	Mar 2019	\$0	\$228,580	\$1,391,902	\$7,128,009	\$4,623,596	\$1,206,649	\$3,355,461	\$262,483	\$270,874	\$226,156	\$18,693,710
30	Apr 2019	\$0	\$228,630	\$1,405,588	\$7,149,413	\$4,622,966	\$1,212,791	\$3,362,066	\$262,509	\$270,894	\$229,573	\$18,744,430
31	May 2019	\$0	\$228,573	\$1,406,078	\$7,172,894	\$4,630,367	\$1,215,556	\$3,403,351	\$262,524	\$270,911	\$229,653	\$18,819,909
32	Jun 2019	\$0	\$228,621	\$1,415,464	\$7,219,233	\$4,632,230	\$1,218,809	\$3,459,998	\$262,551	\$270,940	\$230,862	\$18,938,708
33	Jul 2019	\$0	\$228,815	\$1,416,681	\$7,227,168	\$4,639,769	\$1,221,978	\$3,481,598	\$262,560	\$270,963	\$230,854	\$18,980,385
34	Aug 2019	\$0	\$228,919	\$1,416,461	\$7,237,096	\$4,642,462	\$1,225,663	\$3,485,151	\$296,084	\$191,063	\$230,896	\$18,953,795
35	Sep 2019	\$0	\$228,920	\$1,445,432	\$7,283,315	\$4,646,441	\$1,227,705	\$3,482,254	\$296,094	\$191,065	\$230,900	\$19,032,125
36	Oct 2019	\$0	\$229,073	\$1,450,542	\$7,294,410	\$4,672,398	\$1,230,137	\$3,505,094	\$296,102	\$191,066	\$230,905	\$19,099,729
37	Nov 2019	\$0	\$229,078	\$1,451,798	\$7,308,789	\$4,675,343	\$1,234,442	\$3,567,988	\$296,110	\$191,068	\$231,736	\$19,186,353
38	Dec 2019	\$0	\$229,060	\$1,451,582	\$7,324,074	\$4,678,447	\$1,237,508	\$3,574,693	\$296,126	\$191,082	\$232,626	\$19,215,198
39	Total:	\$0	\$2,745,432	\$17,013,588	\$86,593,560	\$55,732,408	\$14,614,146	\$41,365,491	\$3,318,089	\$2,851,650	\$2,756,010	\$226,990,376

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**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 2019	0.0%	-9.7%	3.9%	2.0%	-7.1%	7.2%	4.7%	1.3%	-3.7%	0.5%
41	Feb 2019	0.0%	4.5%	6.7%	0.1%	0.9%	12.6%	0.3%	-0.6%	6.5%	3.0%
42	Mar 2019	0.0%	7.6%	10.9%	6.8%	11.6%	13.7%	1.2%	149.5%	126.9%	0.4%
43	Apr 2019	5.2%	-9.6%	0.4%	7.4%	12.2%	7.1%	18.5%	3.3%	1.8%	5.5%
44	May 2019	0.3%	7.6%	7.5%	14.7%	3.1%	7.3%	25.6%	62.4%	27.8%	45.6%
45	Jun 2019	-0.1%	30.6%	1.0%	2.5%	12.5%	7.2%	9.7%	-277.6%	-138.0%	-0.2%
46	Jul 2019	0.0%	15.7%	0.7%	2.5%	4.1%	8.0%	1.5%	60.4%	-71.4%	0.2%
47	Aug 2019	0.0%	0.0%	23.1%	14.6%	6.6%	4.6%	-1.4%	0.0%	79.9%	0.0%
48	Sep 2019	0.1%	24.3%	2.0%	3.5%	43.4%	5.5%	10.3%	11.3%	47.0%	0.3%
49	Oct 2019	0.0%	0.6%	1.0%	4.6%	3.7%	7.2%	28.0%	33.4%	23.4%	12.7%
50	Nov 2019	94.7%	-2.9%	-0.2%	4.8%	4.3%	8.0%	2.3%	1.9%	3.1%	30.3%
51	Dec 2019	-0.1%	31.4%	43.0%	36.5%	4.7%	11.6%	-0.7%	54.7%	-3.5%	1.8%

**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	\$2,808,522	\$12,203,553	\$42,893,422	\$48,401,458	\$2,875,749	\$36,790,963	\$3,203,721	\$3,614,050	\$2,921,390	\$155,712,828
B) Total Depreciation Expense (See Note 6)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	\$0	\$2,745,432	\$17,013,588	\$86,593,560	\$55,732,408	\$14,614,146	\$41,365,491	\$3,318,089	\$2,851,650	\$2,756,010	\$226,990,376
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	\$63,090	-\$4,810,035	-\$43,700,138	-\$7,330,951	-\$11,738,397	-\$4,574,528	-\$114,369	\$762,400	\$165,380	-\$71,277,548

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**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> 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>
55	Jan 2019	\$0	-\$6,143	-\$188,034	-\$863,364	\$518,548	-\$850,962	-\$216,797	-\$1,462	-\$27,980	\$760	-\$1,635,434
56	Feb 2019	\$0	\$2,857	-\$322,987	-\$27,433	-\$66,015	-\$1,478,077	-\$15,101	\$631	\$49,578	\$4,991	-\$1,851,557
57	Mar 2019	\$0	\$4,799	-\$524,679	-\$2,957,195	-\$851,952	-\$1,609,422	-\$53,336	-\$170,924	\$967,350	\$607	-\$5,194,753
58	Apr 2019	\$0	-\$6,059	-\$17,092	-\$3,217,510	-\$892,130	-\$830,812	-\$844,874	-\$3,767	\$14,056	\$9,014	-\$5,789,173
59	May 2019	\$0	\$4,820	-\$359,855	-\$6,418,297	-\$224,287	-\$851,868	-\$1,169,433	-\$71,393	\$212,157	\$75,408	-\$8,802,748
60	Jun 2019	\$0	\$19,276	-\$46,590	-\$1,097,736	-\$919,789	-\$839,472	-\$444,939	\$317,508	-\$1,052,090	-\$318	-\$4,064,151
61	Jul 2019	\$0	\$9,882	-\$35,576	-\$1,107,708	-\$304,124	-\$940,473	-\$68,257	-\$69,048	-\$544,262	\$349	-\$3,059,217
62	Aug 2019	\$0	\$30	-\$1,110,122	-\$6,397,429	-\$483,749	-\$537,315	\$64,434	-\$24	\$608,871	\$68	-\$7,855,237
63	Sep 2019	\$0	\$15,306	-\$97,824	-\$1,531,737	-\$3,178,259	-\$647,432	-\$470,200	-\$12,970	\$358,693	\$486	-\$5,563,938
64	Oct 2019	\$0	\$353	-\$47,204	-\$1,992,560	-\$270,641	-\$847,846	-\$1,280,630	-\$38,148	\$178,762	\$21,010	-\$4,276,904
65	Nov 2019	\$0	-\$1,828	\$8,234	-\$2,117,551	-\$316,145	-\$940,235	-\$106,973	-\$2,194	\$23,958	\$50,087	-\$3,402,647
66	Dec 2019	\$0	\$19,797	-\$2,068,307	-\$15,971,618	-\$342,408	-\$1,364,482	\$31,578	-\$62,577	-\$26,691	\$2,919	-\$19,781,788
67	Total:	\$0	\$63,090	-\$4,810,035	-\$43,700,138	-\$7,330,951	-\$11,738,397	-\$4,574,528	-\$114,369	\$762,400	\$165,380	-\$71,277,548

**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.

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2019

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 2018	\$87,352,690	\$165,261,947	\$643,675,310	\$3,459,763,553	\$2,284,709,795	\$386,542,291	\$1,311,509,387	\$190,891,202	\$83,989,219	\$173,783,603	\$8,787,478,997
2	Jan 2019	\$87,356,156	\$165,217,772	\$646,001,650	\$3,462,904,494	\$2,273,515,090	\$392,609,455	\$1,319,770,641	\$190,887,474	\$83,987,440	\$173,793,754	\$8,796,043,926
3	Feb 2019	\$87,378,283	\$165,238,734	\$649,915,491	\$3,463,000,294	\$2,273,899,913	\$394,544,588	\$1,320,181,319	\$190,896,529	\$83,991,813	\$173,965,840	\$8,803,012,804
4	Mar 2019	\$87,422,936	\$165,274,761	\$656,305,655	\$3,473,399,159	\$2,273,589,636	\$396,552,951	\$1,322,780,079	\$190,915,965	\$83,998,080	\$176,594,549	\$8,826,833,772
5	Apr 2019	\$87,480,042	\$165,233,220	\$656,534,696	\$3,484,806,815	\$2,277,229,730	\$397,457,164	\$1,339,023,383	\$190,926,871	\$84,003,483	\$176,656,377	\$8,859,351,782
6	May 2019	\$87,483,625	\$165,268,205	\$660,917,189	\$3,507,319,640	\$2,278,145,727	\$398,520,802	\$1,361,310,693	\$190,946,305	\$84,012,373	\$177,585,902	\$8,911,510,461
7	Jun 2019	\$87,557,692	\$165,408,136	\$661,485,300	\$3,511,174,756	\$2,281,853,521	\$399,556,990	\$1,369,808,902	\$190,952,605	\$84,019,571	\$177,579,720	\$8,929,397,194
8	Jul 2019	\$87,553,684	\$165,483,879	\$661,382,666	\$3,515,998,243	\$2,283,177,846	\$400,761,723	\$1,371,206,861	\$215,333,813	\$59,244,428	\$177,612,079	\$8,937,755,222
9	Aug 2019	\$87,553,684	\$165,484,094	\$674,909,871	\$3,538,452,630	\$2,285,134,792	\$401,429,532	\$1,370,067,207	\$215,340,822	\$59,244,867	\$177,615,267	\$8,975,232,766
10	Sep 2019	\$87,570,145	\$165,595,201	\$677,295,973	\$3,543,843,021	\$2,297,900,875	\$402,224,730	\$1,379,053,257	\$215,347,100	\$59,245,373	\$177,619,374	\$9,005,695,048
11	Oct 2019	\$87,569,796	\$165,598,609	\$677,882,532	\$3,550,828,647	\$2,299,348,771	\$403,632,408	\$1,403,798,673	\$215,352,795	\$59,245,902	\$178,258,588	\$9,041,516,720
12	Nov 2019	\$88,713,600	\$165,585,388	\$677,781,640	\$3,558,254,573	\$2,300,875,371	\$404,634,827	\$1,406,436,694	\$215,364,289	\$59,250,147	\$178,942,879	\$9,055,839,408
13	Dec 2019	\$88,722,950	\$165,732,566	\$741,230,571	\$3,714,934,156	\$2,305,124,778	\$408,001,019	\$1,408,013,216	\$215,368,702	\$59,251,566	\$179,151,598	\$9,285,531,121

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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 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17a	Jan 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%

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

20												
21	FERC Account:											
22	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Month Total
24	Jan 2019	\$0	\$228,612	\$1,378,538	\$7,121,347	\$4,645,577	\$1,182,175	\$3,333,420	\$262,475	\$270,865	\$225,919	\$18,648,928
25	Feb 2019	\$0	\$228,551	\$1,383,520	\$7,127,812	\$4,622,814	\$1,200,731	\$3,354,417	\$262,470	\$270,859	\$225,932	\$18,677,106
26	Mar 2019	\$0	\$228,580	\$1,391,902	\$7,128,009	\$4,623,596	\$1,206,649	\$3,355,461	\$262,483	\$270,874	\$226,156	\$18,693,710
27	Apr 2019	\$0	\$228,630	\$1,405,588	\$7,149,413	\$4,622,966	\$1,212,791	\$3,362,066	\$262,509	\$270,894	\$229,573	\$18,744,430
28	May 2019	\$0	\$228,573	\$1,406,078	\$7,172,894	\$4,630,367	\$1,215,556	\$3,403,351	\$262,524	\$270,911	\$229,653	\$18,819,909
29	Jun 2019	\$0	\$228,621	\$1,415,464	\$7,219,233	\$4,632,230	\$1,218,809	\$3,459,998	\$262,551	\$270,940	\$230,862	\$18,938,708
30	Jul 2019	\$0	\$228,815	\$1,416,681	\$7,227,168	\$4,639,769	\$1,221,978	\$3,481,598	\$262,560	\$270,963	\$230,854	\$18,980,385
31	Aug 2019	\$0	\$228,919	\$1,416,461	\$7,237,096	\$4,642,462	\$1,225,663	\$3,485,151	\$296,084	\$191,063	\$230,896	\$18,953,795
32	Sep 2019	\$0	\$228,920	\$1,445,432	\$7,283,315	\$4,646,441	\$1,227,705	\$3,482,254	\$296,094	\$191,065	\$230,900	\$19,032,125
33	Oct 2019	\$0	\$229,073	\$1,450,542	\$7,294,410	\$4,672,398	\$1,230,137	\$3,505,094	\$296,102	\$191,066	\$230,905	\$19,099,729
34	Nov 2019	\$0	\$229,078	\$1,451,798	\$7,308,789	\$4,675,343	\$1,234,442	\$3,567,988	\$296,110	\$191,068	\$231,736	\$19,186,353
35	Dec 2019	\$0	\$229,060	\$1,451,582	\$7,324,074	\$4,678,447	\$1,237,508	\$3,574,693	\$296,126	\$191,082	\$232,626	\$19,215,198
36	Totals:	\$0	\$2,745,432	\$17,013,588	\$86,593,560	\$55,732,408	\$14,614,146	\$41,365,491	\$3,318,089	\$2,851,650	\$2,756,010	\$226,990,376
37	Total Annual Depreciation Expense for Transmission Plant - ISO: (equals sum of monthly amounts)											
38												

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	\$0		6-PlantInService Line 15.	
43	Distribution Plant - ISO EOY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		6-PlantInService Line 16.	
44	Average BOY/EOY :	\$0	\$0	\$0	\$0			
45								
46	Depreciation Rates (Percent per year) See "18-DepRates".							
47		<u>360</u>	<u>361</u>	<u>362</u>				
48		1.67%	2.27%	1.90%				
49								
50	Depreciation Expense for Distribution Plant - ISO						See Note 2 and Instruction 2	
51								
52		<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>			
53		\$0	\$0	\$0	\$0	\$0	Total is sum of Depreciation Expense for accounts	
54							360, 361, and 362	
55								

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

57								
58	Total General Plant Depreciation Expense					235,165,254	FF1 336.10f	
59	Total Intangible Plant Depreciation Expense					193,129,519	FF1 336.1f	
60	Sum of Total General and Total Intangible Depreciation Expense					\$428,294,773	Line 58 + Line 59	
61	Transmission Wages and Salaries Allocation Factor					6.5694%	27-Allocators, Line 5	
62	General and Intangible Depreciation Expense					\$28,136,295	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	\$226,990,376	Line 37, Col 12					
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53					
69	3) General and Intangible Depreciation Expense	<u>\$28,136,295</u>	Line 62					
70	Depreciation Expense:	<u>\$255,126,670</u>	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.



Calculation of Allocation Factors

Inputs are shaded yellow

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	
2	Less ISO NOIC (T and D)	Less 19-OandM Line 79, Col. 7	
3	Total Wages and Salaries	FF1 354.28b	\$39,291,489
4	Less Total A&G Wages and Salaries	FF1 354.27b	\$801,074,308
5	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$202,973,544
6	Transmission Wages and Salary Allocation Factor	Line 1 / Line 4	\$598,100,764
7			6.5694%
2) Calculation of Transmission Plant Allocation Factor			
Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
8			
9	Transmission Plant - ISO	7-PlantStudy, Line 21	\$9,285,531,121
10	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
11	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,253,827,471
12	Electric Miscellaneous Intangible Plant - ISO	Line 12 * Line 5	\$82,368,642
13	Total General Plant	6-PlantInService, Line 21, C1	\$3,231,631,759
14	General Plant - ISO	Line 14 * Line 5	\$212,298,045
15	Total Plant In Service	FF1 207.104g	\$51,320,942,976
16			
17	Transmission Plant Allocation Factor	(L10 + L11 + L13 + L15) / L16	18.6672%
3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)			
Line	Values	Notes	Applied to Accounts
21	a) Line Miles		
22	ISO Line Miles	5,708	563 --Overhead Line Expenses - Allocated
23	Non-ISO Line Miles	6,452	567 - Line Rents - Allocated
24	Total Line Miles	12,160 = L23 + L24	571 - Maintenance of Overhead Lines - Allocated
25	Line Miles Percent ISO	46.9% = L23 / L25	
26			
27	b) Underground Line Miles		
28	ISO Underground Line Miles	5	564 - Underground Line Expense
29	Non-ISO Underground Line Miles	363	572 - Maintenance of Underground Transmission Lines
30	Total Underground Line Miles	368 = L29 + L30	
31	Underground Line Miles Percent ISO	1.3% = L29 / L31	
32			
33	c) Circuit Breakers		
34	ISO Circuit Breakers	1,259	Applied to Accounts
35	Non-ISO Breakers	2,080	All Other Non 0% or 100% Transmission O&M Accounts
36	Total Circuit Breakers	3,339 = L35 + L36	
37	Circuit Breakers Percent ISO	37.7% = L35 / L37	
38			
39	d) Distribution Circuit Breakers		
40	ISO Distribution Circuit Breakers	0	582 - Station Expenses
41	Non-ISO Distribution Circuit Breakers	8,844	590 - Maintenance Supervision and Engineering
42	Total Distribution Circuit Breakers	8,844 = L41 + L42	591 - Maintenance of Structures
43	Distribution Circuit Breakers Percent ISO	0.0% = L41 / L43	592 - Maintenance of Station Equipment

Calculation of True Up TRR

A) Rate Base for True Up TRR

Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$8,939,630,709
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$288,512,755
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$21,476,900
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$21,286,307
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$24,803,705
8	Working Capital			Line 5 + Line 6 + Line 7	\$67,566,912
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,839,774,172
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	-\$105,680,742
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$1,945,454,914
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	-\$1,632,147,167
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 13, C2	\$602,185,189
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$50,661,305
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$192,258,246
17	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
18	Rate Base			L1+L2+L3+L4+L8+L12+L13+L14+L15+L16+L17	\$6,087,316,088

B) Return on Capital

Line					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.7412%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$471,229,571

C) Income Taxes

21	Income Taxes = [(((RB * ER) + D) * (CTR/(1 – CTR))) + CO/(1 – CTR)]				\$98,284,971
Where:					
22	RB = Rate Base			Line 18	\$6,087,316,088
23	ER = Equity ROR inc. Com. and Pref. Stock		Instruction 1	Instruction 1, Line k	5.6785%
24	CTR = Composite Tax Rate			1-Base TRR L 59	27.9836%
25	CO = Credits and Other			1-Base TRR L 63	-\$27,044,842
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$3,917,123

Schedule 4  
True Up TRR  
(Revised 2019  
TO2021 True Up TRR)

TO2025 Draft Annual Update  
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WP-Schedule 3-One Time Adj Prior Period  
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**D) True Up TRR Calculation**

27	O&M Expense	1-Base TRR L 66	\$110,879,588
28	A&G Expense	1-Base TRR L 67	\$87,550,049
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$4,075,484
30	Depreciation Expense	1-Base TRR L 69	\$255,121,032
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
32	Other Taxes	1-Base TRR L 71	\$66,053,842
33	Revenue Credits	1-Base TRR L 72	-\$54,094,032
34	Return on Capital	Line 20	\$471,229,571
35	Income Taxes	Line 21	\$98,284,971
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$0
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$0
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,039,100,505
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$26,714,526
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$26,714,526
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$1,039,100,505

**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: \$1,039,100,505	Line 40
42	Franchise Fee Factor: 0.925%	28-FFU, L 5
43	Franchise Fee Expense: \$9,609,682	Line 41 * Line 42
44	Uncollectibles Expense Factor: 0.213%	28-FFU, L 5
45	Uncollectibles Expense: \$2,217,448	Line 41 * Line 44
46	True Up TRR: \$1,050,927,635	L 41 + L 43 + L 45

<b>Change In TO2021 TUTRR</b>	
\$1,050,927,635	TO2024 Annual Update - WP Schedule 3 - One Time Adj Prior Period, Page 27, Line 46
\$1,050,996,934	DESI General Plant and Depreciation Adjustment
-\$69,299	

Schedule 4  
True Up TRR  
(Revised 2019)  
TO2021 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
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**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.

-\$69,299	DESI General Plant and Depreciation
-----------	--

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	Nov 12, 2019	Dec 31, 2019	50
b	ROE start of Prior Year	11.20%	See Line f below	Jan 1, 2019	Nov 11, 2019	315
c				Total days in year:		365
d	Wtd. Avg. ROE in Prior Year	11.08% ((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	2.0627%      1-Base TRR L 51
h Wtd. Cost of Preferred Stock	0.4170%      1-Base TRR L 52
i Wtd. Cost of Common Stock	5.2614%      1-Base TRR L 47 * Line d
j Cost of Capital Rate	7.7412%      Sum of Lines g to i

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

	<u>Percentage</u> <u>Reference:</u>
k	5.6785%      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.

Plant In Service

Workpapers for additional information:

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

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: 2019

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												Sum C2 - C11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2018	\$87,352,690	165,261,947	\$643,675,310	\$3,459,763,553	\$2,284,709,795	\$386,542,291	\$1,311,509,387	\$190,891,202	\$83,989,219	\$173,783,603	\$8,787,478,997
2	Jan 2019	\$87,356,156	\$165,217,772	\$646,001,650	\$3,462,904,494	\$2,273,515,090	\$392,609,455	\$1,319,770,641	\$190,887,474	\$83,987,440	\$173,793,754	\$8,796,043,926
3	Feb 2019	\$87,378,283	\$165,238,734	\$649,915,491	\$3,463,000,294	\$2,273,899,913	\$394,544,588	\$1,320,181,319	\$190,896,529	\$83,991,813	\$173,965,840	\$8,803,012,804
4	Mar 2019	\$87,422,936	\$165,274,761	\$656,305,655	\$3,473,399,159	\$2,273,589,636	\$396,552,951	\$1,322,780,079	\$190,915,965	\$83,998,080	\$176,594,549	\$8,826,833,772
5	Apr 2019	\$87,480,042	\$165,233,220	\$656,534,696	\$3,484,806,815	\$2,277,229,730	\$397,457,164	\$1,339,023,383	\$190,926,871	\$84,003,483	\$176,656,377	\$8,859,351,782
6	May 2019	\$87,483,625	\$165,268,205	\$660,917,189	\$3,507,319,640	\$2,278,145,727	\$398,520,802	\$1,361,310,693	\$190,946,305	\$84,012,373	\$177,585,902	\$8,911,510,461
7	Jun 2019	\$87,557,692	\$165,408,136	\$661,485,300	\$3,511,174,756	\$2,281,853,521	\$399,556,990	\$1,369,808,902	\$190,952,605	\$84,019,571	\$177,579,720	\$8,929,397,194
8	Jul 2019	\$87,553,684	\$165,483,879	\$661,382,666	\$3,515,998,243	\$2,283,177,846	\$400,761,723	\$1,371,206,861	\$215,333,813	\$59,244,428	\$177,612,079	\$8,937,755,222
9	Aug 2019	\$87,553,684	\$165,484,094	\$674,909,871	\$3,538,452,630	\$2,285,134,792	\$401,429,532	\$1,370,067,207	\$215,340,822	\$59,244,867	\$177,615,267	\$8,975,232,766
10	Sep 2019	\$87,570,145	\$165,595,201	\$677,295,973	\$3,543,843,021	\$2,297,900,875	\$402,224,730	\$1,379,053,257	\$215,347,100	\$59,245,373	\$177,619,374	\$9,005,695,048
11	Oct 2019	\$87,569,796	\$165,598,609	\$677,882,532	\$3,550,828,647	\$2,299,348,771	\$403,632,408	\$1,403,798,673	\$215,352,795	\$59,245,902	\$178,258,588	\$9,041,516,720
12	Nov 2019	\$88,713,600	\$165,585,388	\$677,781,640	\$3,558,254,573	\$2,300,875,371	\$404,634,827	\$1,406,436,694	\$215,364,289	\$59,250,147	\$178,942,879	\$9,055,839,408
13	Dec 2019	\$88,722,950	\$165,732,566	\$741,230,571	\$3,714,934,156	\$2,305,124,778	\$408,001,019	\$1,408,013,216	\$215,368,702	\$59,251,566	\$179,151,598	\$9,285,531,121
14	13-Mo. Avg:	\$87,670,406	\$165,414,039	\$668,101,426	\$3,521,898,460	\$2,285,731,219	\$398,959,114	\$1,360,227,716	\$202,194,190	\$72,575,713	\$176,858,426	\$8,939,630,709

2) Distribution Plant - ISO

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

	Col 1	Col 2	Col 3	Col 4	Col 5
					Sum C2 - C4
Line	Mo/YR	360	361	362	Total
15	Dec 2018	\$0	\$0	\$0	\$0
16	Dec 2019	\$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: \$8,939,630,709	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$9,285,531,121	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	<u>Note 1</u> <u>Prior</u> <u>Year</u> <u>Month</u>	<u>Data</u> <u>Source</u>	<u>Col 1</u> <u>General</u> <u>Plant</u> <u>Balances</u>	<u>Col 2</u> <u>Intangible</u> <u>Plant</u> <u>Balances</u>	<u>Col 3</u> <u>Total</u> <u>G&amp;I Plant</u> <u>Balances</u>	<u>Notes</u>
20	December	FF1 206.99.b and 204.5b	\$3,088,123,943	\$1,211,743,818	\$4,299,867,761	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,231,631,759	\$1,253,827,471	\$4,485,459,230	End of year ("EOY") amount

Changed from  
\$3,095,312,496 to  
\$3,088,123,943 due to  
DESI General Plant  
Adjustment.

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

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,392,663,495	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 6.5681%	27-Allocators, Line 9
24	General + Intangible Plant: \$288,512,755	Line 22 * Line 23.

#### b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$4,485,459,230	Line 21.
26	Transmission W&S Allocation Factor: 6.5681%	27-Allocators, Line 9
27	General + Intangible Plant: \$294,607,634	Line 25 * Line 26.

Changed from  
\$3,238,857,833 to  
\$3,231,631,759 due to  
DESI General Plant  
Adjustment.

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

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
28	Dec 2018	\$131,612,781	\$211,617,314	\$983,751,073	\$6,072,137,167	\$2,355,779,001	\$1,500,195,880	\$1,653,093,431	\$271,487,039	\$399,339,545	\$195,497,058	\$13,774,510,291
29	Jan 2019	\$131,616,183	\$211,595,699	\$988,526,657	\$6,079,034,554	\$2,344,292,684	\$1,516,789,871	\$1,662,028,354	\$271,492,229	\$399,279,034	\$195,510,606	\$13,800,165,873
30	Feb 2019	\$131,638,311	\$211,606,168	\$996,647,573	\$6,079,249,713	\$2,344,714,631	\$1,537,009,559	\$1,662,485,958	\$271,497,434	\$399,387,473	\$195,704,998	\$13,829,941,819
31	Mar 2019	\$131,682,964	\$211,624,570	\$1,009,871,963	\$6,102,515,153	\$2,344,883,461	\$1,558,927,282	\$1,665,250,453	\$272,559,701	\$401,424,256	\$198,336,421	\$13,897,076,225
32	Apr 2019	\$131,752,466	\$211,605,283	\$1,010,323,631	\$6,127,921,998	\$2,349,025,256	\$1,570,109,062	\$1,684,119,097	\$272,593,588	\$401,459,164	\$198,438,537	\$13,957,348,082
33	May 2019	\$131,756,771	\$211,622,567	\$1,019,393,419	\$6,178,360,443	\$2,350,067,383	\$1,581,710,729	\$1,710,040,274	\$273,048,600	\$401,913,382	\$199,705,105	\$14,057,618,674
34	Jun 2019	\$131,830,601	\$211,691,704	\$1,020,568,396	\$6,186,991,741	\$2,354,292,433	\$1,593,131,607	\$1,719,921,075	\$271,117,743	\$399,712,189	\$199,697,500	\$14,088,954,989
35	Jul 2019	\$131,826,593	\$211,731,153	\$1,020,929,155	\$6,196,634,800	\$2,355,787,786	\$1,605,970,460	\$1,721,531,135	\$295,920,223	\$373,794,612	\$199,731,417	\$14,113,857,333
36	Aug 2019	\$131,826,593	\$211,731,259	\$1,048,916,287	\$6,246,924,011	\$2,358,016,774	\$1,613,285,126	\$1,720,191,260	\$295,927,379	\$375,073,101	\$199,734,907	\$14,201,626,697
37	Sep 2019	\$131,843,181	\$211,786,151	\$1,052,576,596	\$6,258,978,898	\$2,372,570,193	\$1,622,089,384	\$1,730,638,396	\$296,012,791	\$375,826,522	\$199,741,186	\$14,252,063,298
38	Oct 2019	\$131,842,746	\$211,788,262	\$1,053,778,006	\$6,274,634,032	\$2,374,170,288	\$1,633,985,339	\$1,759,363,210	\$296,251,233	\$376,202,282	\$200,474,304	\$14,312,489,703
39	Nov 2019	\$133,211,136	\$211,781,755	\$1,053,569,859	\$6,291,273,294	\$2,375,874,676	\$1,646,618,935	\$1,762,333,638	\$296,276,113	\$376,256,816	\$201,382,464	\$14,348,578,687
40	Dec 2019	\$133,220,266	\$211,856,223	\$1,143,959,578	\$6,517,444,414	\$2,380,316,641	\$1,666,864,455	\$1,763,812,033	\$296,662,316	\$376,202,208	\$201,604,232	\$14,691,942,366

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	Total
41	Jan 2019	\$3,402	-\$21,615	\$4,775,585	\$6,897,387	-\$11,486,317	\$16,593,991	\$8,934,923	\$5,189	-\$60,511	\$13,548	\$25,655,582
42	Feb 2019	\$22,128	\$10,469	\$8,120,916	\$215,158	\$421,947	\$20,219,688	\$457,604	\$5,206	\$108,439	\$194,393	\$29,775,947
43	Mar 2019	\$44,653	\$18,402	\$13,224,390	\$23,265,441	\$168,830	\$21,917,723	\$2,764,495	\$1,062,267	\$2,036,783	\$2,631,423	\$67,134,406
44	Apr 2019	\$69,502	-\$19,288	\$451,668	\$25,406,845	\$4,141,795	\$11,181,780	\$18,868,644	\$33,887	\$34,908	\$102,117	\$60,271,857
45	May 2019	\$4,305	\$17,285	\$9,069,789	\$50,438,445	\$1,042,127	\$11,601,666	\$25,921,177	\$455,012	\$454,218	\$1,266,567	\$100,270,591
46	Jun 2019	\$73,830	\$69,136	\$1,174,977	\$8,631,298	\$4,225,049	\$11,420,878	\$9,880,801	-\$1,930,857	-\$2,201,193	-\$7,605	\$31,336,315
47	Jul 2019	-\$4,008	\$39,449	\$360,759	\$9,643,059	\$1,495,354	\$12,838,853	\$1,610,059	\$24,802,479	-\$25,917,577	\$33,918	\$24,902,344
48	Aug 2019	\$0	\$106	\$27,987,132	\$50,289,211	\$2,228,988	\$7,314,666	-\$1,339,875	\$7,156	\$1,278,489	\$3,490	\$87,769,364
49	Sep 2019	\$16,588	\$54,893	\$3,660,309	\$12,054,887	\$14,553,419	\$8,804,258	\$10,447,136	\$85,412	\$753,421	\$6,279	\$50,436,601
50	Oct 2019	-\$435	\$2,111	\$1,201,410	\$15,655,135	\$1,600,095	\$11,895,955	\$28,724,814	\$238,442	\$375,760	\$733,118	\$60,426,405
51	Nov 2019	\$1,368,390	-\$6,507	-\$208,147	\$16,639,261	\$1,704,388	\$12,633,596	\$2,970,428	\$24,880	\$54,535	\$908,160	\$36,088,983
52	Dec 2019	\$9,130	\$74,468	\$90,389,719	\$226,171,120	\$4,441,965	\$20,245,520	\$1,478,395	\$386,203	-\$54,608	\$221,768	\$343,363,680
53	Total:	\$1,607,485	\$238,909	\$160,208,505	\$445,307,247	\$24,537,640	\$166,668,575	\$110,718,602	\$25,175,277	-\$23,137,337	\$6,107,174	\$917,432,076

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	Total
54	Dec 2018	\$20,337,104	\$95,073,836	\$288,607,910	\$1,183,323,684	\$1,763,766,195	\$154,686,218	\$818,206,860	\$190,597,928	\$81,893,158	\$146,889,793	\$4,743,382,686
55	Jan 2019	\$20,340,875	\$95,074,251	\$288,643,331	\$1,183,436,967	\$1,754,651,594	\$159,698,964	\$822,348,708	\$190,594,194	\$81,891,290	\$146,890,692	\$4,743,570,864
56	Feb 2019	\$20,363,002	\$95,074,474	\$288,622,054	\$1,183,436,564	\$1,754,771,605	\$159,802,628	\$822,472,439	\$190,603,251	\$81,895,821	\$147,002,021	\$4,744,043,860
57	Mar 2019	\$20,407,655	\$95,075,665	\$288,619,777	\$1,183,465,099	\$1,751,043,806	\$159,816,774	\$824,057,750	\$190,621,945	\$81,905,174	\$149,623,337	\$4,744,636,982
58	Apr 2019	\$20,405,212	\$95,078,108	\$288,640,581	\$1,183,589,550	\$1,751,105,209	\$159,691,537	\$824,247,417	\$190,632,835	\$81,910,622	\$149,575,429	\$4,744,876,502
59	May 2019	\$20,405,331	\$95,078,108	\$288,638,778	\$1,183,594,606	\$1,751,121,500	\$159,699,634	\$824,314,066	\$190,651,959	\$81,920,190	\$149,586,934	\$4,745,011,106
60	Jun 2019	\$20,480,535	\$95,078,115	\$288,639,254	\$1,183,600,167	\$1,751,139,652	\$159,695,642	\$824,357,887	\$190,659,637	\$81,924,031	\$149,584,627	\$4,745,159,547
61	Jul 2019	\$20,476,527	\$95,082,123	\$288,103,181	\$1,184,539,128	\$1,751,244,016	\$159,735,046	\$824,458,880	\$215,040,545	\$57,147,151	\$149,612,741	\$4,745,439,336
62	Aug 2019	\$20,476,527	\$95,082,123	\$288,105,190	\$1,184,558,926	\$1,751,260,450	\$159,737,073	\$824,543,554	\$215,047,554	\$57,149,532	\$149,615,105	\$4,745,576,035
63	Sep 2019	\$20,492,378	\$95,082,123	\$289,299,452	\$1,184,577,801	\$1,751,277,262	\$159,730,045	\$824,595,234	\$215,053,775	\$57,151,183	\$149,613,298	\$4,746,872,551
64	Oct 2019	\$20,492,444	\$95,082,967	\$289,310,905	\$1,184,575,890	\$1,751,639,510	\$160,087,167	\$825,007,111	\$215,059,305	\$57,152,283	\$149,996,740	\$4,748,404,321
65	Nov 2019	\$20,557,475	\$95,083,016	\$289,310,336	\$1,184,575,961	\$1,751,897,924	\$159,924,551	\$825,612,508	\$215,070,790	\$57,156,604	\$150,071,266	\$4,749,260,430
66	Dec 2019	\$20,567,882	\$95,086,484	\$327,560,006	\$1,285,246,062	\$1,754,773,795	\$161,600,029	\$827,789,059	\$215,074,931	\$57,157,937	\$150,244,445	\$4,895,100,627

4) ISO Incentive Plant Activity (See Note 6)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	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>	
67	Jan 2019	\$3,770	\$414	\$35,421	\$113,283	(\$9,114,600)	\$5,012,746	\$4,141,847	(\$3,734)	(\$1,868)	\$899	\$188,178	
68	Feb 2019	\$22,128	\$223	(\$21,277)	(\$402)	\$120,011	\$103,664	\$123,732	\$9,057	\$4,531	\$111,329	\$472,995	
69	Mar 2019	\$44,653	\$1,191	(\$2,278)	\$28,535	(\$3,727,799)	\$14,146	\$1,585,310	\$18,695	\$9,353	\$2,621,317	\$593,122	
70	Apr 2019	(\$2,443)	\$2,443	\$20,805	\$124,451	\$61,404	(\$125,237)	\$189,667	\$10,890	\$5,448	(\$47,908)	\$239,520	
71	May 2019	\$119	\$0	(\$1,804)	\$5,056	\$16,291	\$8,098	\$66,650	\$19,124	\$9,567	\$11,504	\$134,604	
72	Jun 2019	\$75,205	\$6	\$476	\$5,561	\$18,151	(\$3,992)	\$43,821	\$7,678	\$3,841	(\$2,307)	\$148,441	
73	Jul 2019	(\$4,008)	\$4,008	(\$536,073)	\$938,961	\$104,364	\$39,404	\$100,993	\$24,380,908	(\$24,776,880)	\$28,113	\$279,789	
74	Aug 2019	\$0	\$0	\$2,009	\$19,799	\$16,435	\$2,027	\$84,674	\$7,009	\$2,381	\$2,365	\$136,699	
75	Sep 2019	\$15,851	\$0	\$1,194,262	\$18,874	\$16,812	(\$7,028)	\$51,680	\$6,221	\$1,651	(\$1,808)	\$1,296,516	
76	Oct 2019	\$66	\$845	\$11,453	(\$1,911)	\$362,248	\$357,121	\$411,877	\$5,529	\$1,100	\$383,442	\$1,531,769	
77	Nov 2019	\$65,031	\$49	(\$569)	\$71	\$258,414	(\$162,616)	\$605,397	\$11,485	\$4,321	\$74,526	\$856,109	
78	Dec 2019	\$10,406	\$3,468	\$38,249,670	\$100,670,101	\$2,875,871	\$1,675,478	\$2,176,551	\$4,141	\$1,333	\$173,178	\$145,840,198	
79	Total:	\$230,777	\$12,648	\$38,952,096	\$101,922,378	(\$8,992,400)	\$6,913,810	\$9,582,198	\$24,477,003	(\$24,735,221)	\$3,354,652	\$151,717,941	

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	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>	
80	Jan 2019	-\$368	-\$22,029	\$4,740,164	\$6,784,104	-\$2,371,717	\$11,581,245	\$4,793,076	\$8,923	-\$58,643	\$12,649	\$25,467,404	
81	Feb 2019	\$0	\$10,246	\$8,142,193	\$215,560	\$301,936	\$20,116,024	\$333,872	-\$3,852	\$103,908	\$83,063	\$29,302,951	
82	Mar 2019	\$0	\$17,211	\$13,226,667	\$23,236,906	\$3,896,629	\$21,903,577	\$1,179,185	\$1,043,572	\$2,027,430	\$10,106	\$66,541,284	
83	Apr 2019	\$71,945	-\$21,731	\$430,863	\$25,282,394	\$4,080,391	\$11,307,017	\$18,678,977	\$22,997	\$29,459	\$150,024	\$60,032,338	
84	May 2019	\$4,186	\$17,285	\$9,071,593	\$50,433,389	\$1,025,836	\$11,593,569	\$25,854,527	\$435,888	\$444,651	\$1,255,063	\$100,135,987	
85	Jun 2019	-\$1,375	\$69,130	\$1,174,501	\$8,625,737	\$4,206,898	\$11,424,870	\$9,836,980	-\$1,938,535	-\$2,205,034	-\$5,298	\$31,187,874	
86	Jul 2019	\$0	\$35,441	\$896,832	\$8,704,098	\$1,390,990	\$12,799,450	\$1,509,067	\$421,572	-\$1,140,697	\$5,804	\$24,622,555	
87	Aug 2019	\$0	\$106	\$27,985,124	\$50,269,413	\$2,212,553	\$7,312,638	-\$1,424,548	\$147	\$1,276,108	\$1,125	\$87,632,665	
88	Sep 2019	\$737	\$54,893	\$2,466,047	\$12,036,012	\$14,536,607	\$8,811,286	\$10,395,456	\$79,191	\$751,770	\$8,086	\$49,140,085	
89	Oct 2019	-\$501	\$1,266	\$1,189,957	\$15,657,046	\$1,237,847	\$11,538,834	\$28,312,937	\$232,912	\$374,661	\$349,676	\$58,894,636	
90	Nov 2019	\$1,303,359	-\$6,556	-\$207,578	\$16,639,191	\$1,445,975	\$12,796,211	\$2,365,030	\$13,395	\$50,213	\$833,634	\$35,232,874	
91	Dec 2019	-\$1,276	\$71,000	\$52,140,048	\$125,501,019	\$1,566,094	\$18,570,043	-\$698,156	\$382,062	-\$55,942	\$48,589	\$197,523,482	
92	Total:	\$1,376,708	\$226,261	\$121,256,410	\$343,384,869	\$33,530,040	\$159,754,764	\$101,136,403	\$698,273	\$1,597,884	\$2,752,523	\$765,714,134	

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

	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	
93	Jan 2019	0.0%	-9.7%	3.9%	2.0%	-7.1%	7.2%	4.7%	1.3%	-3.7%	0.5%	
94	Feb 2019	0.0%	4.5%	6.7%	0.1%	0.9%	12.6%	0.3%	-0.6%	6.5%	3.0%	
95	Mar 2019	0.0%	7.6%	10.9%	6.8%	11.6%	13.7%	1.2%	149.5%	126.9%	0.4%	
96	Apr 2019	5.2%	-9.6%	0.4%	7.4%	12.2%	7.1%	18.5%	3.3%	1.8%	5.5%	
97	May 2019	0.3%	7.6%	7.5%	14.7%	3.1%	7.3%	25.6%	62.4%	27.8%	45.6%	
98	Jun 2019	-0.1%	30.6%	1.0%	2.5%	12.5%	7.2%	9.7%	-277.6%	-138.0%	-0.2%	
99	Jul 2019	0.0%	15.7%	0.7%	2.5%	4.1%	8.0%	1.5%	60.4%	-71.4%	0.2%	
100	Aug 2019	0.0%	0.0%	23.1%	14.6%	6.6%	4.6%	-1.4%	0.0%	79.9%	0.0%	
101	Sep 2019	0.1%	24.3%	2.0%	3.5%	43.4%	5.5%	10.3%	11.3%	47.0%	0.3%	
102	Oct 2019	0.0%	0.6%	1.0%	4.6%	3.7%	7.2%	28.0%	33.4%	23.4%	12.7%	
103	Nov 2019	94.7%	-2.9%	-0.2%	4.8%	4.3%	8.0%	2.3%	1.9%	3.1%	30.3%	
104	Dec 2019	-0.1%	31.4%	43.0%	36.5%	4.7%	11.6%	-0.7%	54.7%	-3.5%	1.8%	



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

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
105	\$1,370,259	\$470,619	\$97,555,261	\$255,170,603	\$20,414,983	\$21,458,728	\$96,503,829	\$24,477,500	-\$24,737,653	\$5,367,995	\$498,052,124

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
106	\$230,777	\$12,648	\$38,952,096	\$101,922,378	-\$8,992,400	\$6,913,810	\$9,582,198	\$24,477,003	-\$24,735,221	\$3,354,652	\$151,717,941

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
107	\$1,139,482	\$457,971	\$58,603,166	\$153,248,225	\$29,407,383	\$14,544,918	\$86,921,630	\$496	-\$2,432	\$2,013,344	\$346,334,182

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
Mo/YR	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
108 Jan 2019	-\$305	-\$44,589	\$2,290,919	\$3,027,658	-\$2,080,104	\$1,054,418	\$4,119,406	\$6	\$89	\$9,252	\$8,376,751	
109 Feb 2019	\$0	\$20,739	\$3,935,118	\$96,202	\$264,812	\$1,831,469	\$286,946	-\$3	-\$158	\$60,757	\$6,495,882	
110 Mar 2019	\$0	\$34,836	\$6,392,442	\$10,370,330	\$3,417,523	\$1,994,217	\$1,013,450	\$742	-\$3,086	\$7,392	\$23,227,846	
111 Apr 2019	\$59,548	-\$43,985	\$208,236	\$11,283,205	\$3,578,691	\$1,029,451	\$16,053,637	\$16	-\$45	\$109,736	\$32,278,490	
112 May 2019	\$3,465	\$34,985	\$4,384,296	\$22,507,769	\$899,705	\$1,055,540	\$22,220,660	\$310	-\$677	\$918,021	\$52,024,075	
113 Jun 2019	-\$1,138	\$139,925	\$567,636	\$3,849,555	\$3,689,642	\$1,040,181	\$8,454,388	-\$1,378	\$3,357	-\$3,876	\$17,738,292	
114 Jul 2019	\$0	\$71,735	\$433,438	\$3,884,526	\$1,219,962	\$1,165,330	\$1,296,967	\$300	\$1,736	\$4,246	\$8,078,239	
115 Aug 2019	\$0	\$215	\$13,525,197	\$22,434,589	\$1,940,511	\$665,781	-\$1,224,327	\$0	-\$1,943	\$823	\$37,340,845	
116 Sep 2019	\$610	\$111,107	\$1,191,839	\$5,371,517	\$12,749,271	\$802,226	\$8,934,369	\$56	-\$1,144	\$5,915	\$29,165,766	
117 Oct 2019	-\$414	\$2,563	\$575,106	\$6,987,537	\$1,085,649	\$1,050,556	\$24,333,539	\$166	-\$570	\$255,772	\$34,289,903	
118 Nov 2019	\$1,078,772	-\$13,270	-\$100,322	\$7,425,856	\$1,268,186	\$1,165,035	\$2,032,624	\$10	-\$76	\$609,765	\$13,466,579	
119 Dec 2019	<u>-\$1,056</u>	<u>\$143,710</u>	<u>\$25,199,261</u>	<u>\$56,009,481</u>	<u>\$1,373,536</u>	<u>\$1,690,715</u>	<u>-\$600,029</u>	<u>\$272</u>	<u>\$85</u>	<u>\$35,541</u>	<u>\$83,851,515</u>	
120 Total:	\$1,139,482	\$457,971	\$58,603,166	\$153,248,225	\$29,407,383	\$14,544,918	\$86,921,630	\$496	-\$2,432	\$2,013,344	\$346,334,182	

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:

- Other ISO Transmission Activity without Incentive Plant Activity on Lines 108-119 for the same month;
- ISO Incentive Plant Activity on Lines 67 to 78 for the same month; and
- 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:

- the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 112, Column 5);
- the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 71, Column 5),
- 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.

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**Accumulated Depreciation Reserve**

Input cells are shaded yellow

Workpaper: WP Schedule 6&8

**1) Transmission Depreciation Reserve - ISO**

Prior Year: 2019

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												=Sum C2 to C11
	FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2018	\$0	\$23,285,719	\$105,746,316	\$558,039,638	\$542,790,391	\$49,370,280	\$437,221,587	\$6,809,024	\$11,173,141	\$20,303,394	\$1,754,739,490
2	Jan 2019	\$0	\$23,508,189	\$106,936,820	\$564,297,620	\$547,954,516	\$49,701,494	\$440,338,210	\$7,070,038	\$11,416,026	\$20,530,072	\$1,771,752,984
3	Feb 2019	\$0	\$23,739,597	\$107,997,353	\$571,397,999	\$552,511,315	\$49,424,147	\$443,677,526	\$7,333,139	\$11,736,463	\$20,760,995	\$1,788,578,533
4	Mar 2019	\$0	\$23,972,976	\$108,864,576	\$575,568,813	\$556,282,959	\$49,021,373	\$446,979,650	\$7,424,697	\$12,974,686	\$20,987,758	\$1,802,077,489
5	Apr 2019	\$0	\$24,195,547	\$110,253,072	\$579,500,716	\$560,013,795	\$49,403,352	\$449,496,843	\$7,683,440	\$13,259,636	\$21,226,345	\$1,815,032,746
6	May 2019	\$0	\$24,428,939	\$111,299,296	\$580,255,313	\$564,419,875	\$49,767,041	\$451,730,761	\$7,874,572	\$13,742,704	\$21,531,406	\$1,825,049,907
7	Jun 2019	\$0	\$24,676,836	\$112,668,170	\$586,376,810	\$568,132,315	\$50,146,378	\$454,745,820	\$8,454,631	\$12,961,554	\$21,761,949	\$1,839,924,464
8	Jul 2019	\$0	\$24,915,533	\$114,049,275	\$592,496,270	\$572,467,961	\$50,427,884	\$458,159,160	\$8,648,143	\$12,688,255	\$21,993,152	\$1,855,845,632
9	Aug 2019	\$0	\$25,144,482	\$114,355,614	\$593,335,938	\$576,626,673	\$51,116,232	\$461,708,745	\$8,944,202	\$13,488,189	\$22,224,115	\$1,866,944,190
10	Sep 2019	\$0	\$25,388,707	\$115,703,222	\$599,087,515	\$578,094,855	\$51,696,505	\$464,720,800	\$9,227,326	\$14,037,946	\$22,455,501	\$1,880,412,377
11	Oct 2019	\$0	\$25,618,134	\$117,106,561	\$604,389,365	\$582,496,613	\$52,078,796	\$466,945,263	\$9,485,280	\$14,407,775	\$22,707,415	\$1,895,235,202
12	Nov 2019	\$0	\$25,845,384	\$118,566,594	\$609,580,603	\$586,855,810	\$52,373,004	\$470,406,278	\$9,779,196	\$14,622,801	\$22,989,239	\$1,911,018,909
13	Dec 2019	\$0	\$26,094,241	\$117,949,869	\$600,933,060	\$591,191,848	\$52,246,030	\$474,012,550	\$10,012,745	\$14,787,191	\$23,224,784	\$1,910,452,318
14	13-Mo. Avg:	\$0	\$24,678,022	\$112,422,826	\$585,789,205	\$567,679,917	\$50,520,963	\$455,395,630	\$8,365,110	\$13,176,644	\$21,745,856	\$1,839,774,172

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

	Col 1	Col 2	Col 3	Col 4	Col 5	
						=Sum C2 to C4
	FERC Account:					
	Mo/YR	360	361	362	Total	Notes
15	Dec 2018	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2019	\$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

	Col 1	Col 2	Col 3 =C4+C5	Col 4	Col 5	
	Mo/YR		Gen. and Int. Depreciation Reserve	General Depreciation Reserve	Intangible Depreciation Reserve	Source
18	Dec 2018	BOY:	\$1,610,329,374	\$1,058,921,123	\$551,408,251	FF1 219.28c and 200.21c for previous year
19	Dec 2019	EOY:	\$1,607,690,828	\$1,087,675,011	\$520,015,817	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,609,010,101			Average of Line 18 and Line 19

Changed from  
\$1,060,652,423 to  
\$1,058,921,123 due  
to DESI Depreciation  
Adjustment.

a) Average BOY/EOY General and Intangible Depreciation Reserve

		Amount	Source
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,609,010,101	Line 20
22	Transmission W&S Allocation Factor:	6.5681%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$105,680,742	Line 21 * Line 22

Changed from  
\$1,089,877,633 to  
\$1,087,675,011 due  
to DESI Depreciation  
Adjustment.

b) EOY General and Intangible Depreciation Reserve

		Amount	Source
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,607,690,828	Line 19
25	Transmission W&S Allocation Factor:	6.5681%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$105,594,091	Line 24 * Line 25

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

1) ISO Depreciation Expense (See Note 3)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
27	Jan 2019	\$0	\$228,612	\$1,378,538	\$7,121,347	\$4,645,577	\$1,182,175	\$3,333,420	\$262,475	\$270,865	\$225,919	\$18,648,928
28	Feb 2019	\$0	\$228,551	\$1,383,520	\$7,127,812	\$4,622,814	\$1,200,731	\$3,354,417	\$262,470	\$270,859	\$225,932	\$18,677,106
29	Mar 2019	\$0	\$228,580	\$1,391,902	\$7,128,009	\$4,623,596	\$1,206,649	\$3,355,461	\$262,483	\$270,874	\$226,156	\$18,693,710
30	Apr 2019	\$0	\$228,630	\$1,405,588	\$7,149,413	\$4,622,966	\$1,212,791	\$3,362,066	\$262,509	\$270,894	\$229,573	\$18,744,430
31	May 2019	\$0	\$228,573	\$1,406,078	\$7,172,894	\$4,630,367	\$1,215,556	\$3,403,351	\$262,524	\$270,911	\$229,653	\$18,819,909
32	Jun 2019	\$0	\$228,621	\$1,415,464	\$7,219,233	\$4,632,230	\$1,218,809	\$3,459,998	\$262,551	\$270,940	\$230,862	\$18,938,708
33	Jul 2019	\$0	\$228,815	\$1,416,681	\$7,227,168	\$4,639,769	\$1,221,978	\$3,481,598	\$262,560	\$270,963	\$230,854	\$18,980,385
34	Aug 2019	\$0	\$228,919	\$1,416,461	\$7,237,096	\$4,642,462	\$1,225,663	\$3,485,151	\$296,084	\$191,063	\$230,896	\$18,953,795
35	Sep 2019	\$0	\$228,920	\$1,445,432	\$7,283,315	\$4,646,441	\$1,227,705	\$3,482,254	\$296,094	\$191,065	\$230,900	\$19,032,125
36	Oct 2019	\$0	\$229,073	\$1,450,542	\$7,294,410	\$4,672,398	\$1,230,137	\$3,505,094	\$296,102	\$191,066	\$230,905	\$19,099,729
37	Nov 2019	\$0	\$229,078	\$1,451,798	\$7,308,789	\$4,675,343	\$1,234,442	\$3,567,988	\$296,110	\$191,068	\$231,736	\$19,186,353
38	Dec 2019	\$0	\$229,060	\$1,451,582	\$7,324,074	\$4,678,447	\$1,237,508	\$3,574,693	\$296,126	\$191,082	\$232,626	\$19,215,198
39	Total:	\$0	\$2,745,432	\$17,013,588	\$86,593,560	\$55,732,408	\$14,614,146	\$41,365,491	\$3,318,089	\$2,851,650	\$2,756,010	\$226,990,376

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**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 2019	0.0%	-9.7%	3.9%	2.0%	-7.1%	7.2%	4.7%	1.3%	-3.7%	0.5%
41	Feb 2019	0.0%	4.5%	6.7%	0.1%	0.9%	12.6%	0.3%	-0.6%	6.5%	3.0%
42	Mar 2019	0.0%	7.6%	10.9%	6.8%	11.6%	13.7%	1.2%	149.5%	126.9%	0.4%
43	Apr 2019	5.2%	-9.6%	0.4%	7.4%	12.2%	7.1%	18.5%	3.3%	1.8%	5.5%
44	May 2019	0.3%	7.6%	7.5%	14.7%	3.1%	7.3%	25.6%	62.4%	27.8%	45.6%
45	Jun 2019	-0.1%	30.6%	1.0%	2.5%	12.5%	7.2%	9.7%	-277.6%	-138.0%	-0.2%
46	Jul 2019	0.0%	15.7%	0.7%	2.5%	4.1%	8.0%	1.5%	60.4%	-71.4%	0.2%
47	Aug 2019	0.0%	0.0%	23.1%	14.6%	6.6%	4.6%	-1.4%	0.0%	79.9%	0.0%
48	Sep 2019	0.1%	24.3%	2.0%	3.5%	43.4%	5.5%	10.3%	11.3%	47.0%	0.3%
49	Oct 2019	0.0%	0.6%	1.0%	4.6%	3.7%	7.2%	28.0%	33.4%	23.4%	12.7%
50	Nov 2019	94.7%	-2.9%	-0.2%	4.8%	4.3%	8.0%	2.3%	1.9%	3.1%	30.3%
51	Dec 2019	-0.1%	31.4%	43.0%	36.5%	4.7%	11.6%	-0.7%	54.7%	-3.5%	1.8%

**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	\$2,808,522	\$12,203,553	\$42,893,422	\$48,401,458	\$2,875,749	\$36,790,963	\$3,203,721	\$3,614,050	\$2,921,390	\$155,712,828
B) Total Depreciation Expense (See Note 6)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	\$0	\$2,745,432	\$17,013,588	\$86,593,560	\$55,732,408	\$14,614,146	\$41,365,491	\$3,318,089	\$2,851,650	\$2,756,010	\$226,990,376
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	\$63,090	-\$4,810,035	-\$43,700,138	-\$7,330,951	-\$11,738,397	-\$4,574,528	-\$114,369	\$762,400	\$165,380	-\$71,277,548

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**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> 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>
55	Jan 2019	\$0	-\$6,143	-\$188,034	-\$863,364	\$518,548	-\$850,962	-\$216,797	-\$1,462	-\$27,980	\$760	-\$1,635,434
56	Feb 2019	\$0	\$2,857	-\$322,987	-\$27,433	-\$66,015	-\$1,478,077	-\$15,101	\$631	\$49,578	\$4,991	-\$1,851,557
57	Mar 2019	\$0	\$4,799	-\$524,679	-\$2,957,195	-\$851,952	-\$1,609,422	-\$53,336	-\$170,924	\$967,350	\$607	-\$5,194,753
58	Apr 2019	\$0	-\$6,059	-\$17,092	-\$3,217,510	-\$892,130	-\$830,812	-\$844,874	-\$3,767	\$14,056	\$9,014	-\$5,789,173
59	May 2019	\$0	\$4,820	-\$359,855	-\$6,418,297	-\$224,287	-\$851,868	-\$1,169,433	-\$71,393	\$212,157	\$75,408	-\$8,802,748
60	Jun 2019	\$0	\$19,276	-\$46,590	-\$1,097,736	-\$919,789	-\$839,472	-\$444,939	\$317,508	-\$1,052,090	-\$318	-\$4,064,151
61	Jul 2019	\$0	\$9,882	-\$35,576	-\$1,107,708	-\$304,124	-\$940,473	-\$68,257	-\$69,048	-\$544,262	\$349	-\$3,059,217
62	Aug 2019	\$0	\$30	-\$1,110,122	-\$6,397,429	-\$483,749	-\$537,315	\$64,434	-\$24	\$608,871	\$68	-\$7,855,237
63	Sep 2019	\$0	\$15,306	-\$97,824	-\$1,531,737	-\$3,178,259	-\$647,432	-\$470,200	-\$12,970	\$358,693	\$486	-\$5,563,938
64	Oct 2019	\$0	\$353	-\$47,204	-\$1,992,560	-\$270,641	-\$847,846	-\$1,280,630	-\$38,148	\$178,762	\$21,010	-\$4,276,904
65	Nov 2019	\$0	-\$1,828	\$8,234	-\$2,117,551	-\$316,145	-\$940,235	-\$106,973	-\$2,194	\$23,958	\$50,087	-\$3,402,647
66	Dec 2019	<u>\$0</u>	<u>\$19,797</u>	<u>-\$2,068,307</u>	<u>-\$15,971,618</u>	<u>-\$342,408</u>	<u>-\$1,364,482</u>	<u>\$31,578</u>	<u>-\$62,577</u>	<u>-\$26,691</u>	<u>\$2,919</u>	<u>-\$19,781,788</u>
67	Total:	\$0	\$63,090	-\$4,810,035	-\$43,700,138	-\$7,330,951	-\$11,738,397	-\$4,574,528	-\$114,369	\$762,400	\$165,380	-\$71,277,548

**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.

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2019

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 2018	\$87,352,690	\$165,261,947	\$643,675,310	\$3,459,763,553	\$2,284,709,795	\$386,542,291	\$1,311,509,387	\$190,891,202	\$83,989,219	\$173,783,603	\$8,787,478,997
2	Jan 2019	\$87,356,156	\$165,217,772	\$646,001,650	\$3,462,904,494	\$2,273,515,090	\$392,609,455	\$1,319,770,641	\$190,887,474	\$83,987,440	\$173,793,754	\$8,796,043,926
3	Feb 2019	\$87,378,283	\$165,238,734	\$649,915,491	\$3,463,000,294	\$2,273,899,913	\$394,544,588	\$1,320,181,319	\$190,896,529	\$83,991,813	\$173,965,840	\$8,803,012,804
4	Mar 2019	\$87,422,936	\$165,274,761	\$656,305,655	\$3,473,399,159	\$2,273,589,636	\$396,552,951	\$1,322,780,079	\$190,915,965	\$83,998,080	\$176,594,549	\$8,826,833,772
5	Apr 2019	\$87,480,042	\$165,233,220	\$656,534,696	\$3,484,806,815	\$2,277,229,730	\$397,457,164	\$1,339,023,383	\$190,926,871	\$84,003,483	\$176,656,377	\$8,859,351,782
6	May 2019	\$87,483,625	\$165,268,205	\$660,917,189	\$3,507,319,640	\$2,278,145,727	\$398,520,802	\$1,361,310,693	\$190,946,305	\$84,012,373	\$177,585,902	\$8,911,510,461
7	Jun 2019	\$87,557,692	\$165,408,136	\$661,485,300	\$3,511,174,756	\$2,281,853,521	\$399,556,990	\$1,369,808,902	\$190,952,605	\$84,019,571	\$177,579,720	\$8,929,397,194
8	Jul 2019	\$87,553,684	\$165,483,879	\$661,382,666	\$3,515,998,243	\$2,283,177,846	\$400,761,723	\$1,371,206,861	\$215,333,813	\$59,244,428	\$177,612,079	\$8,937,755,222
9	Aug 2019	\$87,553,684	\$165,484,094	\$674,909,871	\$3,538,452,630	\$2,285,134,792	\$401,429,532	\$1,370,067,207	\$215,340,822	\$59,244,867	\$177,615,267	\$8,975,232,766
10	Sep 2019	\$87,570,145	\$165,595,201	\$677,295,973	\$3,543,843,021	\$2,297,900,875	\$402,224,730	\$1,379,053,257	\$215,347,100	\$59,245,373	\$177,619,374	\$9,005,695,048
11	Oct 2019	\$87,569,796	\$165,598,609	\$677,882,532	\$3,550,828,647	\$2,299,348,771	\$403,632,408	\$1,403,798,673	\$215,352,795	\$59,245,902	\$178,258,588	\$9,041,516,720
12	Nov 2019	\$88,713,600	\$165,585,388	\$677,781,640	\$3,558,254,573	\$2,300,875,371	\$404,634,827	\$1,406,436,694	\$215,364,289	\$59,250,147	\$178,942,879	\$9,055,839,408
13	Dec 2019	\$88,722,950	\$165,732,566	\$741,230,571	\$3,714,934,156	\$2,305,124,778	\$408,001,019	\$1,408,013,216	\$215,368,702	\$59,251,566	\$179,151,598	\$9,285,531,121

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

16	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	Dec 2018	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17b	Jan 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%

18

21	FERC											
22	Account:											
23	<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>Month</u>
24	Jan 2019	\$0	\$228,612	\$1,378,538	\$7,121,347	\$4,645,577	\$1,182,175	\$3,333,420	\$262,475	\$270,865	\$225,919	\$18,648,928
25	Feb 2019	\$0	\$228,551	\$1,383,520	\$7,127,812	\$4,622,814	\$1,200,731	\$3,354,417	\$262,470	\$270,859	\$225,932	\$18,677,106
26	Mar 2019	\$0	\$228,580	\$1,391,902	\$7,128,009	\$4,623,596	\$1,206,649	\$3,355,461	\$262,483	\$270,874	\$226,156	\$18,693,710
27	Apr 2019	\$0	\$228,630	\$1,405,588	\$7,149,413	\$4,622,966	\$1,212,791	\$3,362,066	\$262,509	\$270,894	\$229,573	\$18,744,430
28	May 2019	\$0	\$228,573	\$1,406,078	\$7,172,894	\$4,630,367	\$1,215,556	\$3,403,351	\$262,524	\$270,911	\$229,653	\$18,819,909
29	Jun 2019	\$0	\$228,621	\$1,415,464	\$7,219,233	\$4,632,230	\$1,218,809	\$3,459,998	\$262,551	\$270,940	\$230,862	\$18,938,708
30	Jul 2019	\$0	\$228,815	\$1,416,681	\$7,227,168	\$4,639,769	\$1,221,978	\$3,481,598	\$262,560	\$270,963	\$230,854	\$18,980,385
31	Aug 2019	\$0	\$228,919	\$1,416,461	\$7,237,096	\$4,642,462	\$1,225,663	\$3,485,151	\$296,084	\$191,063	\$230,896	\$18,953,795
32	Sep 2019	\$0	\$228,920	\$1,445,432	\$7,283,315	\$4,646,441	\$1,227,705	\$3,482,254	\$296,094	\$191,065	\$230,900	\$19,032,125
33	Oct 2019	\$0	\$229,073	\$1,450,542	\$7,294,410	\$4,672,398	\$1,230,137	\$3,505,094	\$296,102	\$191,066	\$230,905	\$19,099,729
34	Nov 2019	\$0	\$229,078	\$1,451,798	\$7,308,789	\$4,675,343	\$1,234,442	\$3,567,988	\$296,110	\$191,068	\$231,736	\$19,186,353
35	Dec 2019	\$0	\$229,060	\$1,451,582	\$7,324,074	\$4,678,447	\$1,237,508	\$3,574,693	\$296,126	\$191,082	\$232,626	<u>\$19,215,198</u>
36	Totals:	\$0	\$2,745,432	\$17,013,588	\$86,593,560	\$55,732,408	\$14,614,146	\$41,365,491	\$3,318,089	\$2,851,650	\$2,756,010	
37	Total Annual Depreciation Expense for Transmission Plant - ISO:											\$226,990,376
38	(equals sum of monthly amounts)											

40				
41	<u>360</u>	<u>361</u>	<u>362</u>	<u>Source</u>
42	Distribution Plant - ISO BOY	\$0	\$0	6-PlantInService Line 15.
43	Distribution Plant - ISO EOY	<u>\$0</u>	<u>\$0</u>	6-PlantInService Line 16.
44	Average BOY/EOY :	<u>\$0</u>	<u>\$0</u>	

47	<u>360</u>	<u>361</u>	<u>362</u>
48	1.67%	2.27%	1.90%

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

57					
58	Total General Plant Depreciation Expense		235,165,254		FF1 336.10f
59	Total Intangible Plant Depreciation Expense		193,129,519		FF1 336.1f
60	Sum of Total General and Total Intangible Depreciation Expense		\$428,294,773		Line 58 + Line 59
61	Transmission Wages and Salaries Allocation Factor		6.5681%		27-Allocators, Line 9
62	General and Intangible Depreciation Expense		\$28,130,656		Line 60 * Line 61

65			
66	Depreciation Expense is the sum of:	<u>Amount</u>	<u>Source</u>
67	1) Depreciation Expense for Transmission Plant - ISO	\$226,990,376	Line 37, Col 12
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53
69	3) General and Intangible Depreciation Expense	<u>\$28,130,656</u>	Line 62
70	Depreciation Expense:	\$255,121,032	Line 67 + Line 68 + Line 69

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/EYO value on Line 44 times the Depreciation Rate on Line 48.

- 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.

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	\$39,727,922
2	Total Wages and Salaries	FF1 354.28b	\$801,074,308
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$202,973,544
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$598,100,764
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	\$11,432,043
6	Less A&G NOIC	20-AandG, Note 2	\$4,667,367
7	NOIC wo A&G NOIC	Line 5 - Line 6	\$6,764,676
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$604,865,440
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	6.5681%

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$9,285,531,121
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,253,827,471
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$82,352,135
18	Total General Plant	6-PlantInService, Line 21, C1	\$3,231,631,759
19	General Plant - ISO	Line 18 * Line 9	\$212,255,499
20	Total Plant In Service	FF1 207.104g	\$51,320,942,976
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	18.6671%

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	5,708		563 - Overhead Line Expenses - Allocated
28 Non-ISO Line Miles	6,452		567 - Line Rents - Allocated
29 Total Line Miles	12,160	= L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30 Line Miles Percent ISO	46.9%	= L27 / L29	
32 b) Underground Line Miles			
33 ISO Underground Line Miles	5		564 - Underground Line Expense
34 Non-ISO Underground Line Miles	363		572 - Maintenance of Underground Transmission Lines
35 Total Underground Line Miles	368	= L33 + L34	
36 Underground Line Miles Percent ISO	1.3%	= L33 / L35	
37			
38 c) Circuit Breakers			
39 ISO Circuit Breakers	1,259		Applied to Accounts
40 Non-ISO Breakers	2,080		All Other Non 0% or 100% Transmission O&M Accounts
41 Total Circuit Breakers	3,339	= L39 + L40	
42 Circuit Breakers Percent ISO	37.7%	= L39 / L41	
43			
44 d) Distribution Circuit Breakers			
45 ISO Distribution Circuit Breakers	0		582 - Station Expenses
46 Non-ISO Distribution Circuit Breakers	8,844		590 - Maintenance Supervision and Engineering
47 Total Distribution Circuit Breakers	8,844	= L45 + L46	591 - Maintenance of Structures
48 Distribution Circuit Breakers Percent ISO	0.0%	= L45 / L47	592 - Maintenance of Station Equipment



One Time Adjustment for Revised 2020 True Up TRR		
Description	Amount	Source
Revised TO2022 True Up TRR in TO2025 Posting	\$1,236,967,945	TO2025 Draft Annual Update - WP Schedule 3 - One Time Adj-Prior Period, Page 131, Line 46
TO2022 True Up TRR in TO2024 Annual Update Filing	\$1,236,945,445	TO2024 Annual Update Filing - WP Schedule 3 - One Time Adj-Prior Period, Page 34, Line 46
<b>Variance*</b>	<b>\$22,500</b>	

\* Variance Includes Adjustment for:

- (1) 2020 DESI General Plant and Depreciation Adjustments
- (2) 2020 Uncollectibles Expense Factor Adjustment
- (3) 2022 Other Operating Revenue Adjustment

Calculation of True Up TRR

A) Rate Base for True Up TRR					
Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$9,465,884,220
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$332,491,714
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,942,155
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$26,347,686
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$17,295,289
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$38,001,426
8	Working Capital			Line 5 + Line 6 + Line 7	\$81,644,401
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$1,985,745,438
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	\$0
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	-\$123,299,989
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$2,109,045,428
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	-\$1,575,982,767
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 13, C2	\$792,332,585
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$27,970,500
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$241,192,829
17	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
18	Rate Base			L1+L2+L3+L4+L8+L12+ L13+L14+L15+L16+L17	\$6,728,103,552
B) Return on Capital					
Line					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.3064%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$491,582,640
C) Income Taxes					
21	Income Taxes = [((RB * ER) + D) * (CTR/(1 - CTR))]+ CO/(1 - CTR)				\$115,748,297
Where:					
22	RB = Rate Base			Line 18	\$6,728,103,552
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.2376%
24	CTR = Composite Tax Rate			1-Base TRR L 59	27.9836%
25	CO = Credits and Other			1-Base TRR L 63	-\$16,481,293
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$4,388,079

Schedule 4  
True Up TRR  
(Revised 2020  
TO2022 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**D) True Up TRR Calculation**

27	O&M Expense	1-Base TRR L 66	\$126,658,024
28	A&G Expense	1-Base TRR L 67	\$177,353,380
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$2,371,003
30	Depreciation Expense	1-Base TRR L 69	\$274,366,899
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
32	Other Taxes	1-Base TRR L 71	\$71,868,020
33	Revenue Credits	1-Base TRR L 72	-\$47,977,716
34	Return on Capital	Line 20	\$491,582,640
35	Income Taxes	Line 21	\$115,748,297
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$0
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$0
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,211,970,547
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$25,971,820
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$25,971,820
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$1,211,970,547

**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: \$1,211,970,547	Line 40
42	Franchise Fee Factor: 0.925%	28-FFU, L 5
43	Franchise Fee Expense: \$11,208,398	Line 41 * Line 42
44	Uncollectibles Expense Factor: 1.13773%	28-FFU, L 5
45	Uncollectibles Expense: \$13,789,000	Line 41 * Line 44
46	True Up TRR: \$1,236,967,945	L 41 + L 43 + L 45

<b>Change In</b>
<b>TO2022 TUTRR</b>
\$1,236,967,945
<u>\$1,236,945,445</u>
\$22,500

TO2024 Annual Update - WP Schedule 3-One  
Time Adj Prior Period, Page 34, Line 46

Schedule 4  
True Up TRR  
(Revised 2020  
TO2022 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**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.

DESI General Plant and Depreciation Adjustment	-\$69,863
OOR Adjustment	\$92,617
<u>FF&amp;U Adjustment</u>	<u>-\$254</u>
Total Adjustment	\$22,500

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

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

	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>Days ROE In Effect</u>	
a	ROE at end of Prior Year	10.30%	See Line e below	Jan 1, 2020	Dec 31, 2020	365
b	ROE start of Prior Year		See Line f below			
c			Total days in year:			365
d	Wtd. Avg. ROE in Prior Year	10.30% ((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year				

Commission Decisions approving ROE:

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

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	2.0688%	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	0.3451%	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	7.3064%	Sum of Lines g to i

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.2376%	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.

Plant In Service

Workpapers for additional information:

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

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: 2020

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												Sum C2 - C11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2019	\$88,722,950	165,732,566	\$741,230,571	\$3,714,934,156	\$2,305,124,778	\$408,001,019	\$1,408,013,216	\$215,368,702	\$59,251,566	\$179,151,598	\$9,285,531,121
2	Jan 2020	\$88,741,307	\$166,962,653	\$743,980,990	\$3,719,890,314	\$2,304,291,127	\$409,647,375	\$1,409,926,315	\$215,372,651	\$59,252,615	\$178,878,476	\$9,296,943,822
3	Feb 2020	\$88,740,719	\$166,963,241	\$748,061,976	\$3,748,148,587	\$2,304,241,450	\$411,512,894	\$1,410,792,035	\$215,377,095	\$59,253,758	\$178,986,015	\$9,332,077,770
4	Mar 2020	\$88,749,427	\$166,968,727	\$750,916,146	\$3,758,782,093	\$2,304,999,313	\$413,785,512	\$1,411,877,249	\$215,385,547	\$59,260,382	\$178,953,130	\$9,349,677,525
5	Apr 2020	\$88,831,817	\$166,969,595	\$758,183,936	\$3,768,702,226	\$2,308,741,647	\$414,860,803	\$1,413,157,075	\$215,395,001	\$59,258,323	\$178,922,566	\$9,373,022,990
6	May 2020	\$88,896,466	\$166,967,707	\$776,958,876	\$3,798,012,794	\$2,308,858,363	\$415,441,322	\$1,413,442,371	\$215,396,423	\$59,258,755	\$178,932,930	\$9,422,166,008
7	Jun 2020	\$88,910,180	\$166,968,401	\$769,760,703	\$3,835,575,956	\$2,312,716,598	\$424,312,247	\$1,413,488,437	\$215,400,742	\$59,263,830	\$179,183,040	\$9,465,580,135
8	Jul 2020	\$88,920,674	\$166,969,169	\$794,178,463	\$3,845,663,688	\$2,313,723,786	\$425,343,146	\$1,414,833,019	\$215,403,423	\$59,264,176	\$179,250,903	\$9,503,550,450
9	Aug 2020	\$88,920,072	\$166,970,880	\$796,501,378	\$3,898,562,811	\$2,321,211,369	\$424,863,667	\$1,414,052,511	\$215,406,132	\$59,265,583	\$179,209,605	\$9,564,964,007
10	Sep 2020	\$88,920,072	\$166,982,525	\$799,901,217	\$3,912,169,017	\$2,318,768,400	\$426,262,752	\$1,413,709,718	\$215,410,618	\$59,267,114	\$179,111,944	\$9,580,503,376
11	Oct 2020	\$88,942,154	\$167,007,304	\$802,239,738	\$3,917,286,472	\$2,298,693,753	\$428,529,287	\$1,424,762,592	\$215,417,102	\$59,270,552	\$192,283,678	\$9,594,432,634
12	Nov 2020	\$88,945,939	\$167,008,481	\$804,793,719	\$3,944,218,834	\$2,299,336,563	\$429,179,961	\$1,425,243,573	\$215,420,919	\$59,269,676	\$192,079,367	\$9,625,497,033
13	Dec 2020	\$88,947,677	\$166,997,789	\$804,153,066	\$3,951,945,554	\$2,302,122,819	\$431,972,729	\$1,449,635,758	\$215,412,776	\$59,261,609	\$192,098,213	\$9,662,547,991
14	13-Mo. Avg:	\$88,860,727	\$166,882,234	\$776,220,060	\$3,831,837,885	\$2,307,909,997	\$420,285,594	\$1,417,148,759	\$215,397,472	\$59,261,380	\$182,080,113	\$9,465,884,220

2) Distribution Plant - ISO

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

	Col 1	Col 2	Col 3	Col 4	Col 5
					Sum C2 - C4
Line	Mo/YR	360	361	362	Total
15	Dec 2019	\$0	\$0	\$0	\$0
16	Dec 2020	\$0	\$0	\$0	\$0
17	Average:	\$0	\$0	\$0	\$0

### 3) ISO Transmission Plant

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

	<u>Amount</u>	<u>Source</u>
18	Average value: \$9,465,884,220	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$9,662,547,991	Sum of Line 13, Col 12 and Line 16, Col 5

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

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

	<u>Note 1</u> <u>Prior</u> <u>Year</u> <u>Month</u>	<u>Data</u> <u>Source</u>	<u>Col 1</u> <u>General</u> <u>Plant</u> <u>Balances</u>	<u>Col 2</u> <u>Intangible</u> <u>Plant</u> <u>Balances</u>	<u>Col 3</u> <u>Total</u> <u>G&amp;I Plant</u> <u>Balances</u>	<u>Notes</u>
20	December	FF1 206.99.b and 204.5b	\$3,231,631,759	\$1,253,827,471	\$4,485,459,230	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,451,433,623	\$1,687,005,797	\$5,038,439,420	End of year ("EOY") amount

Changed from  
\$3,238,857,833 to  
\$3,231,631,759 due  
to DESI General Plant  
Adjustment.

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

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$4,761,949,325	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 6.9823%	27-Allocators, Line 9
24	General + Intangible Plant: \$332,491,714	Line 22 * Line 23.

Changed from  
\$3,458,659,697 to  
\$3,451,433,623 due  
to DESI General Plant  
Adjustment.

#### b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$5,038,439,420	Line 21.
26	Transmission W&S Allocation Factor: 6.9823%	27-Allocators, Line 9
27	General + Intangible Plant: \$351,796,973	Line 25 * Line 26.

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

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

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

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

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

3) ISO Incentive Plant Balances (See Note 5)

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

4) ISO Incentive Plant Activity (See Note 6)

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

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

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

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

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



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

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
105	\$224,727	\$1,265,223	\$62,922,495	\$237,011,399	-\$3,001,958	\$23,971,710	\$41,622,542	\$44,074	\$10,043	\$12,946,614	\$377,016,870

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
106	\$107,841	\$6,342	\$6,283,682	\$9,713,383	-\$15,233,391	\$6,757,666	\$15,469,293	\$41,631	\$4,962	\$12,620,071	\$35,771,482

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
107	\$116,886	\$1,258,880	\$56,638,813	\$227,298,015	\$12,231,433	\$17,214,044	\$26,153,249	\$2,443	\$5,081	\$326,543	\$341,245,387

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
Mo/YR	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
108 Jan 2020	\$8,067	\$1,229,348	\$2,279,832	\$3,701,658	-\$608,826	\$1,919,959	\$968,924	\$0	-\$214	\$43,265	\$9,542,013	
109 Feb 2020	\$0	\$0	\$3,198,406	\$22,067,345	-\$132,524	\$1,790,790	\$286,086	\$9	-\$79	\$4,965	\$27,214,998	
110 Mar 2020	\$8,623	\$5,486	\$2,684,023	\$9,713,660	\$768,928	\$2,290,235	\$715,714	\$0	\$401	\$904	\$16,187,974	
111 Apr 2020	\$47,274	\$863	\$7,281,611	\$5,844,241	\$3,751,251	\$1,121,614	\$1,092,137	-\$18	-\$157	\$717	\$19,139,532	
112 May 2020	\$52,923	-\$3,384	\$18,688,722	\$28,148,773	\$103,711	\$577,640	\$195,936	\$0	\$245	\$971	\$47,765,535	
113 Jun 2020	\$0	-\$11	-\$7,189,167	\$37,503,971	\$218,606	\$4,725,097	-\$6,962,361	\$1,874	\$3,750	\$256,671	\$28,558,430	
114 Jul 2020	\$0	\$0	\$18,138,011	\$16,172,266	\$951,995	\$979,896	\$1,264,338	\$180	-\$197	\$11,851	\$37,518,340	
115 Aug 2020	\$0	\$1,110	\$2,291,846	\$52,788,341	\$7,514,609	-\$475,293	-\$1,014,103	\$1	\$109	\$1,371	\$61,107,992	
116 Sep 2020	\$0	\$11,645	\$3,517,285	\$13,889,536	-\$1,686,693	\$1,765,450	-\$12,863	-\$3	-\$129	\$4,819	\$17,489,046	
117 Oct 2020	\$0	\$24,779	\$2,166,374	\$4,627,412	\$35,008	-\$437,998	\$5,504,730	\$353	\$1,291	-\$1,611	\$11,920,339	
118 Nov 2020	\$0	\$0	\$2,541,818	\$18,736,367	\$468,217	\$527,846	\$346,007	\$9	-\$54	\$1,650	\$22,621,861	
119 Dec 2020	\$0	-\$10,957	\$1,040,052	\$14,104,445	\$847,151	\$2,428,807	\$23,768,703	\$37	\$117	\$971	\$42,179,326	
120 Total:	\$116,886	\$1,258,880	\$56,638,813	\$227,298,015	\$12,231,433	\$17,214,044	\$26,153,249	\$2,443	\$5,081	\$326,543	\$341,245,387	

Notes:

1) Amounts on Line 13 from corresponding account Schedule 7, column 2.

Amounts on Line 1 must match corresponding account Schedule 7, Column 2 for previous year.

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

- Other ISO Transmission Activity without Incentive Plant Activity on Lines 108-119 for the same month;
- ISO Incentive Plant Activity on Lines 67 to 78 for the same month; and
- 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:

- the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 112, Column 5);
- the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 71, Column 5),
- 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.

- Reconciles to BOY and EOY FERC Form 1 (FF1 207, Lines 48-56 , Column g). Workpaper: **WP Schedule 6&8**
- Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. Monthly differences from previous matrix.
- Includes balances for SCE Incentive Projects.
- Monthly differences from previous matrix.
- Amount in matrix on lines 41 to 52 minus amount in matrix on lines 67 to 78
- Amount in "Total Transmission Activity Not Including Incentive Plant Activity" matrix divided by Total on Line 92 for each account/month.
- Amount on Line 13 less amount on Line 1 for each account.
- Line 79
- Amount on Line 105 less amount on Line 106 for each account.
- 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.

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**Accumulated Depreciation Reserve**

Input cells are shaded yellow

Workpaper: WP Schedule 6&8

**1) Transmission Depreciation Reserve - ISO**

Prior Year: 2020

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

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

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

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

3) General and Intangible Depreciation Reserve

	Col 1	Col 2	Col 3 =C4+C5	Col 4	Col 5	
	Mo/YR		Gen. and Int. Depreciation Reserve	General Depreciation Reserve	Intangible Depreciation Reserve	Source
18	Dec 2019	BOY:	\$1,607,690,828	\$1,087,675,011	\$520,015,817	FF1 219.28c and 200.21c for previous year
19	Dec 2020	EOY:	\$1,924,116,298	\$1,248,383,598	\$675,732,700	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,765,903,563			Average of Line 18 and Line 19

Changed from  
\$1,089,877,633 to  
\$1,087,675,011 due to DESI  
depreciation adjustment.

a) Average BOY/EOY General and Intangible Depreciation Reserve

		Amount	Source
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,765,903,563	Line 20
22	Transmission W&S Allocation Factor:	6.9823%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$123,299,989	Line 21 * Line 22

Changed from  
\$1,251,064,280 to  
\$1,248,383,598 due to  
DESI depreciation  
adjustment.

b) EOY General and Intangible Depreciation Reserve

		Amount	Source
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,924,116,298	Line 19
25	Transmission W&S Allocation Factor:	6.9823%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$134,346,815	Line 24 * Line 25

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

1) ISO Depreciation Expense (See Note 3)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
27	Jan 2020	\$0	\$229,263	\$1,587,469	\$7,646,573	\$4,687,087	\$1,247,803	\$3,578,700	\$296,132	\$191,086	\$232,897	\$19,697,011
28	Feb 2020	\$0	\$230,965	\$1,593,359	\$7,656,774	\$4,685,392	\$1,252,838	\$3,583,563	\$296,137	\$191,090	\$232,542	\$19,722,661
29	Mar 2020	\$0	\$230,966	\$1,602,099	\$7,714,939	\$4,685,291	\$1,258,544	\$3,585,763	\$296,144	\$191,093	\$232,682	\$19,797,521
30	Apr 2020	\$0	\$230,973	\$1,608,212	\$7,736,826	\$4,686,832	\$1,265,494	\$3,588,521	\$296,155	\$191,115	\$232,639	\$19,836,768
31	May 2020	\$0	\$230,975	\$1,623,777	\$7,757,245	\$4,694,441	\$1,268,783	\$3,591,774	\$296,168	\$191,108	\$232,599	\$19,886,871
32	Jun 2020	\$0	\$230,972	\$1,663,987	\$7,817,576	\$4,694,679	\$1,270,558	\$3,592,499	\$296,170	\$191,109	\$232,613	\$19,990,164
33	Jul 2020	\$0	\$230,973	\$1,648,571	\$7,894,894	\$4,702,524	\$1,297,688	\$3,592,616	\$296,176	\$191,126	\$232,938	\$20,087,506
34	Aug 2020	\$0	\$230,974	\$1,700,866	\$7,915,658	\$4,704,572	\$1,300,841	\$3,596,034	\$296,180	\$191,127	\$233,026	\$20,169,277
35	Sep 2020	\$0	\$230,976	\$1,705,840	\$8,024,542	\$4,719,796	\$1,299,375	\$3,594,050	\$296,183	\$191,132	\$232,972	\$20,294,867
36	Oct 2020	\$0	\$230,992	\$1,713,122	\$8,052,548	\$4,714,829	\$1,303,654	\$3,593,179	\$296,190	\$191,136	\$232,846	\$20,328,495
37	Nov 2020	\$0	\$231,027	\$1,718,130	\$8,063,081	\$4,674,011	\$1,310,585	\$3,621,272	\$296,199	\$191,148	\$249,969	\$20,355,421
38	Dec 2020	\$0	\$231,028	\$1,723,600	\$8,118,517	\$4,675,318	\$1,312,575	\$3,622,494	\$296,204	\$191,145	\$249,703	\$20,420,584
39	Total:	\$0	\$2,770,085	\$19,889,032	\$94,399,174	\$56,324,771	\$15,388,738	\$43,140,466	\$3,554,037	\$2,293,415	\$2,827,426	\$240,587,145

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**2) Total Transmission Allocation Factors (See Note 4)**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
40	Jan 2020	6.9%	97.7%	4.0%	1.6%	-5.0%	11.2%	3.7%	0.0%	-4.2%	13.2%
41	Feb 2020	0.0%	0.0%	5.6%	9.7%	-1.1%	10.4%	1.1%	0.4%	-1.6%	1.5%
42	Mar 2020	7.4%	0.4%	4.7%	4.3%	6.3%	13.3%	2.7%	0.0%	7.9%	0.3%
43	Apr 2020	40.4%	0.1%	12.9%	2.6%	30.7%	6.5%	4.2%	-0.7%	-3.1%	0.2%
44	May 2020	45.3%	-0.3%	33.0%	12.4%	0.8%	3.4%	0.7%	0.0%	4.8%	0.3%
45	Jun 2020	0.0%	0.0%	-12.7%	16.5%	1.8%	27.4%	-26.6%	76.7%	73.8%	78.6%
46	Jul 2020	0.0%	0.0%	32.0%	7.1%	7.8%	5.7%	4.8%	7.4%	-3.9%	3.6%
47	Aug 2020	0.0%	0.1%	4.0%	23.2%	61.4%	-2.8%	-3.9%	0.0%	2.1%	0.4%
48	Sep 2020	0.0%	0.9%	6.2%	6.1%	-13.8%	10.3%	0.0%	-0.1%	-2.5%	1.5%
49	Oct 2020	0.0%	2.0%	3.8%	2.0%	0.3%	-2.5%	21.0%	14.4%	25.4%	-0.5%
50	Nov 2020	0.0%	0.0%	4.5%	8.2%	3.8%	3.1%	1.3%	0.4%	-1.1%	0.5%
51	Dec 2020	0.0%	-0.9%	1.8%	6.2%	6.9%	14.1%	90.9%	1.5%	2.3%	0.3%

**3) Calculation of Non-Incentive ISO Reserve**

A) Change in Depreciation Reserve - ISO (See Note 5)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
52	\$0	\$2,786,148	\$16,525,418	\$52,932,673	\$29,791,312	\$2,144,180	\$5,303,435	\$3,313,064	\$3,340,216	\$2,546,017	\$118,682,463
B) Total Depreciation Expense (See Note 6)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	\$0	\$2,770,085	\$19,889,032	\$94,399,174	\$56,324,771	\$15,388,738	\$43,140,466	\$3,554,037	\$2,293,415	\$2,827,426	\$240,587,145
C) Other Activity (See Note 7)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
54	\$0	\$16,063	-\$3,363,614	-\$41,466,501	-\$26,533,460	-\$13,244,559	-\$37,837,031	-\$240,973	\$1,046,801	-\$281,409	-\$121,904,683

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

**Notes:**

- 1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based on previous year Plant Study, and shall match amounts on Line 13 in previous year Annual Update.
- The amounts for each month on the remaining lines are calculated by summing the following values:
  - a) Depreciation Expense (on Lines 27 to 38) for the same month;
  - b) Other Transmission Activity (on Lines 55 to 66) for the same month; and
  - c) Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.
- For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
  - a) Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
  - b) Other Transmission Activity for May of the Prior Year (on Line 59, Column 5); and
  - c) The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).
- 2) Amounts on Line 15 derived from Plant Study for previous year Prior Year.  
Amounts on Line 16 derived from Plant Study for Prior Year.
- 3) From 17-Depreciation, Lines 24 to 35.
- 4) From 6-PlantInService, Lines 93 to 104.
- 5) Line 13 - Line 1.
- 6) Line 39.
- 7) Line 52 - Line 53.
- 8) Multiply the monthly "Total Transmission Allocation Factors" ratios found in Lines 40-51 by the "Other Activity" on Line 54.

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2020

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

	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 2019	\$88,722,950	\$165,732,566	\$741,230,571	\$3,714,934,156	\$2,305,124,778	\$408,001,019	\$1,408,013,216	\$215,368,702	\$59,251,566	\$179,151,598	\$9,285,531,121
2	Jan 2020	\$88,741,307	\$166,962,653	\$743,980,990	\$3,719,890,314	\$2,304,291,127	\$409,647,375	\$1,409,926,315	\$215,372,651	\$59,252,615	\$178,878,476	\$9,296,943,822
3	Feb 2020	\$88,740,719	\$166,963,241	\$748,061,976	\$3,748,148,587	\$2,304,241,450	\$411,512,894	\$1,410,792,035	\$215,377,095	\$59,253,758	\$178,986,015	\$9,332,077,770
4	Mar 2020	\$88,749,427	\$166,968,727	\$750,916,146	\$3,758,782,093	\$2,304,999,313	\$413,785,512	\$1,411,877,249	\$215,385,547	\$59,260,382	\$178,953,130	\$9,349,677,525
5	Apr 2020	\$88,831,817	\$166,969,595	\$758,183,936	\$3,768,702,226	\$2,308,741,647	\$414,860,803	\$1,413,157,075	\$215,395,001	\$59,258,323	\$178,922,566	\$9,373,022,990
6	May 2020	\$88,896,466	\$166,967,707	\$776,958,876	\$3,798,012,794	\$2,308,858,363	\$415,441,322	\$1,413,442,371	\$215,396,423	\$59,258,755	\$178,932,930	\$9,422,166,008
7	Jun 2020	\$88,910,180	\$166,968,401	\$769,760,703	\$3,835,575,956	\$2,312,716,598	\$424,312,247	\$1,413,488,437	\$215,400,742	\$59,263,830	\$179,183,040	\$9,465,580,135
8	Jul 2020	\$88,920,674	\$166,969,169	\$794,178,463	\$3,845,663,888	\$2,313,723,786	\$425,343,146	\$1,414,833,019	\$215,403,423	\$59,264,176	\$179,250,903	\$9,503,550,450
9	Aug 2020	\$88,920,072	\$166,970,880	\$796,501,378	\$3,898,562,811	\$2,321,211,369	\$424,863,667	\$1,414,052,511	\$215,406,132	\$59,265,583	\$179,209,605	\$9,564,964,007
10	Sep 2020	\$88,920,072	\$166,982,525	\$799,901,217	\$3,912,169,017	\$2,318,768,400	\$426,262,752	\$1,413,709,718	\$215,410,618	\$59,267,114	\$179,111,944	\$9,580,503,376
11	Oct 2020	\$88,942,154	\$167,007,304	\$802,239,738	\$3,917,286,472	\$2,298,693,753	\$428,529,287	\$1,424,762,592	\$215,417,102	\$59,270,552	\$192,283,678	\$9,594,432,634
12	Nov 2020	\$88,945,939	\$167,008,481	\$804,793,719	\$3,944,218,834	\$2,299,336,563	\$429,179,961	\$1,425,243,573	\$215,420,919	\$59,269,676	\$192,079,367	\$9,625,497,033
13	Dec 2020	\$88,947,677	\$166,997,789	\$804,153,066	\$3,951,945,554	\$2,302,122,819	\$431,972,729	\$1,449,635,758	\$215,412,776	\$59,261,609	\$192,098,213	\$9,662,547,991
14												
15	Depreciation Rates (Percent per year) See Instruction 1.											

16	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
17a	Dec 2019	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17b	Jan 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2020	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%

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

21	FERC											
22	Account:											
23	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Month Total
24	Jan 2020	\$0	\$229,263	\$1,587,469	\$7,646,573	\$4,687,087	\$1,247,803	\$3,578,700	\$296,132	\$191,086	\$232,897	\$19,697,011
25	Feb 2020	\$0	\$230,965	\$1,593,359	\$7,656,774	\$4,685,392	\$1,252,838	\$3,583,563	\$296,137	\$191,090	\$232,542	\$19,722,661
26	Mar 2020	\$0	\$230,966	\$1,602,099	\$7,714,939	\$4,685,291	\$1,258,544	\$3,585,763	\$296,144	\$191,093	\$232,682	\$19,797,521
27	Apr 2020	\$0	\$230,973	\$1,608,212	\$7,736,826	\$4,686,832	\$1,265,494	\$3,588,521	\$296,155	\$191,115	\$232,639	\$19,836,768
28	May 2020	\$0	\$230,975	\$1,623,777	\$7,757,245	\$4,694,441	\$1,268,783	\$3,591,774	\$296,168	\$191,108	\$232,599	\$19,886,871
29	Jun 2020	\$0	\$230,972	\$1,663,987	\$7,817,576	\$4,694,679	\$1,270,558	\$3,592,499	\$296,170	\$191,109	\$232,613	\$19,990,164
30	Jul 2020	\$0	\$230,973	\$1,648,571	\$7,894,894	\$4,702,524	\$1,297,688	\$3,592,616	\$296,176	\$191,126	\$232,938	\$20,087,506
31	Aug 2020	\$0	\$230,974	\$1,700,866	\$7,915,658	\$4,704,572	\$1,300,841	\$3,596,034	\$296,180	\$191,127	\$233,026	\$20,169,277
32	Sep 2020	\$0	\$230,976	\$1,705,840	\$8,024,542	\$4,719,796	\$1,299,375	\$3,594,050	\$296,183	\$191,132	\$232,972	\$20,294,867
33	Oct 2020	\$0	\$230,992	\$1,713,122	\$8,052,548	\$4,714,829	\$1,303,654	\$3,593,179	\$296,190	\$191,136	\$232,846	\$20,328,495
34	Nov 2020	\$0	\$231,027	\$1,718,130	\$8,063,081	\$4,674,011	\$1,310,585	\$3,621,272	\$296,199	\$191,148	\$249,969	\$20,355,421
35	Dec 2020	\$0	\$231,028	\$1,723,600	\$8,118,517	\$4,675,318	\$1,312,575	\$3,622,494	\$296,204	\$191,145	\$249,703	\$20,420,584
36	Totals:	\$0	\$2,770,085	\$19,889,032	\$94,399,174	\$56,324,771	\$15,388,738	\$43,140,466	\$3,554,037	\$2,293,415	\$2,827,426	
37	Total Annual Depreciation Expense for Transmission Plant - ISO:											\$240,587,145
38	(equals sum of monthly amounts)											

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

40						
41	<u>360</u>	<u>361</u>	<u>362</u>	<u>Source</u>		
42	Distribution Plant - ISO BOY	\$0	\$0	\$0	6-PlantInService Line 15.	
43	Distribution Plant - ISO EOY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	6-PlantInService Line 16.	
44	Average BOY/EOY :	\$0	\$0	\$0		

45  
46 Depreciation Rates (Percent per year) See "18-DepRates".

47	<u>360</u>	<u>361</u>	<u>362</u>	
48	1.67%	2.27%	1.90%	

49  
50 Depreciation Expense for Distribution Plant - ISO See Note 2 and Instruction 2

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

55  
56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

57					
58	Total General Plant Depreciation Expense	Changed from	260,493,585	FF1 336.10f	
59	Total Intangible Plant Depreciation Expense	\$260,971,645 to	223,300,352	FF1 336.1f	
60	Sum of Total General and Total Intangible Depreciation Expense	\$260,493,585 due to	\$483,793,937	Line 58 + Line 59	
61	Transmission Wages and Salaries Allocation Factor	DESI depreciation	6.9823%	27-Allocators, Line 9	
62	General and Intangible Depreciation Expense	adjustment.	\$33,779,754	Line 60 * Line 61	

63  
64 4) Depreciation Expense

65					
66	Depreciation Expense is the sum of:	<u>Amount</u>	<u>Source</u>		
67	1) Depreciation Expense for Transmission Plant - ISO	\$240,587,145	Line 37, Col 12		
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53		
69	3) General and Intangible Depreciation Expense	<u>\$33,779,754</u>	Line 62		
70	Depreciation Expense:	<u>\$274,366,899</u>	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.

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



A		B	C	D	E	F	G	H	I	J	K	L	M	N
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Traditional OOR			GRSM			Other Ratemaking		
						Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
12a	456	4186114	Energy Related Services	2,642,322	Traditional OOR	2,642,322	0	2,642,322	0			0	0	1
12b	456	4186118	Distribution Miscellaneous Electric Revenues		Traditional OOR	0	0	0	0			0	0	4
12c	456	4186120	Added Facilities - One Time Charge	1,231,471	Traditional OOR	1,231,471	0	1,231,471	0			0	0	4
12d	456	4186122	Building Rental - New Power/Mohave Cr		Traditional OOR	0	0	0	0			0	0	3
12e	456	4186126	Service Fee - Optimal Bill Prd		Traditional OOR	0	0	0	0			0	0	1
12f	456	4186128	Miscellaneous Revenues	1,636,309	Traditional OOR	1,636,309	0	1,636,309	0			0	0	1
12g	456	4186130	Tule Power Plant - Revenue		Traditional OOR	0	0	0	0			0	0	3
12h	456	4186142	Microwave Agreement	6,855	Traditional OOR	6,855	0	6,855	0			0	0	4
12i	456	4186150	Utility Subs Labor Markup		Traditional OOR	0	0	0	0			0	0	7
12j	456	4186155	Non Utility Subs Labor Markup	6,575	Other Ratemaking	400	400	0	0			0	6,174	6,12
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay	1,688	Traditional OOR	1,688	0	1,688	0			0	0	4
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	16,942	Traditional OOR	16,942	0	16,942	0			0	0	4
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Ellwanda	5,119	Traditional OOR	5,119	0	5,119	0			0	0	4
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	1,159	Traditional OOR	1,159	0	1,159	0			0	0	4
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater	986	Traditional OOR	986	0	986	0			0	0	4
12p	456	4186194	Property License Fee revenue	208,656	Traditional OOR	208,656	0	208,656	0			0	0	4
12q	456	4186512	Revenue From Recreation, Fish & Wildlife	862,023	GRSM	0	0	862,023	P	514,094		347,929	0	2
12r	456	4186514	Mapping Services	151,967	GRSM	0	0	151,967	P	39,317		112,650	0	2
12s	456	4186518	Enhanced Pump Test Revenue	101,300	GRSM	0	0	0	101,300	P	9,667	91,633	0	2
12t	456	4186524	Revenue From Scrap Paper - General Office		GRSM	0	0	0	0	P		0	0	2
12u	456	4186528	CTAC Revenues		GRSM	0	0	0	0	P		0	0	2
12v	456	4186530	AGTAC Revenues	275	GRSM	0	0	0	275	P	275	0	0	2
12w	456	4186716	ADT Vendor Service Revenue		GRSM	0	0	0	0	A		0	0	2
12xx	456	4186718	Read Water Meters - Irvine Ranch		GRSM	0	0	0	0	A		0	0	2
12yy	456	4186720	Read Water Meters - Rancho California		GRSM	0	0	0	0	A		0	0	2
12zz	456	4186722	Read Water Meters - Long Beach		GRSM	0	0	0	0	A		0	0	2
12aa	456	4186730	SSID Transformer Repair Services Revenue		GRSM	0	0	0	0	A		0	0	2
12bb	456	4186815	Employee Transfer/Affiliate Fee	97,449	Other Ratemaking	0	0	0	0			0	97,449	6
12cc	456	4186910	ITCC/CIAC Revenues	24,069,279	Traditional OOR	24,069,279	0	24,069,279	0			0	0	4
12dd	456	4186912	Revenue From Decommissioning Trust Fund		Other Ratemaking	0	0	0	0			0	0	6
12ee	456	4186914	Revenue From Decommissioning Trust FAS115	-34,541,319	Other Ratemaking	0	0	0	0			0	-34,541,319	6
12ff	456	4186916	Offset to Revenue from NDT Earnings/Realized		Other Ratemaking	0	0	0	0			0	0	6
12gg	456	4186918	Offset to Revenue from FAS 115 FMV	34,541,319	Other Ratemaking	0	0	0	0			0	34,541,319	6
12hh	456	4186920	Revenue From Decommissioning Trust FAS115-1		Other Ratemaking	0	0	0	0			0	0	6
12ii	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss		Other Ratemaking	0	0	0	0			0	0	6
12jj	456	4186972	Power Supply Installations - IMS		GRSM	0	0	0	0	A		0	0	2
12kk	456	4186714	Consulting Fees - IMS		GRSM	0	0	0	0	A		0	0	2
12ll	456	4196105	DA Revenue	114,015	Traditional OOR	114,015	0	114,015	0			0	0	1
12mm	456	4196158	EDBL Customer Finance Added Facilities	6,324,920	Traditional OOR	6,324,920	0	6,324,920	0			0	0	4
12nn	456	4196162	SCE Energy Manager Fee Based Services	117,724	Traditional OOR	117,724	0	117,724	0			0	0	4
12oo	456	4196166	SCE Energy Manager Fee Based Services Adj		Traditional OOR	0	0	0	0			0	0	4
12pp	456	4196172	Off Grid Photo Voltaic Revenues		Traditional OOR	0	0	0	0			0	0	1
12qq	456	4196174	Scheduling/Dispatch Revenues		Traditional OOR	0	0	0	0			0	0	4
12rr	456	4196176	Interconnect Facilities Charges-Customer Financed	3,337,299	Traditional OOR	3,337,299	22,184	3,315,114	0			0	0	8
12ss	456	4196178	Interconnect Facilities Charges - SCE Financed	10,857,864	Traditional OOR	10,857,864	0	10,857,864	0			0	0	4
12tt	456	4196184	DMS Service Fees	2,088	Traditional OOR	2,088	0	2,088	0			0	0	4
12uu	456	4196188	CCA - Information Fees	2,638,011	Traditional OOR	2,638,011	0	2,638,011	0			0	0	6
12vv	456	-	Miscellaneous Adjustments		Traditional OOR	0	0	0	0			0	0	1
12ww	456	4186911	Grant Amortization	3,353,919	Other Ratemaking	0	0	0	0			0	3,353,919	6
12xx	456	4186925	GHG Allowance Revenue	420,965,362	Other Ratemaking	0	0	0	0			0	420,965,362	6
12yy	456	4186132	Intercon One Time	614,774	Traditional OOR	614,774	0	614,774	0			0	0	4
12zz	456	4186116	EV Charging Revenue		Traditional OOR	0	0	0	0			0	0	4
12aaa	456	4186115	Energy Reltld Srv-TSP		Traditional OOR	0	0	0	0			0	0	4
12bbb	456	4186156	NU Labor Mltp-BRRBA	101,362	Other Ratemaking	6,173	6,173	0	0			0	95,189	6,12
12ccc	456	4186720	LCFS CR 411.5	85,924,665	Traditional OOR	85,924,665	0	85,924,665	0			0	0	4
12ddd	456	4186128	Miscellaneous Revenues - ISO		Traditional OOR	0	0	0	0			0	0	5
12eee	456	4186732	Power Quality C&I Customer Program		GRSM	0	0	0	0	P		0	0	2
12fff	456	4171023	Gas Sales - ERRA	17,908,772	Other Ratemaking	0	0	0	0			0	17,908,772	6
12ggg	456	4186182	Miscellaneous Electric Revenue - ERRA	32,500	Other Ratemaking	0	0	0	0			0	32,500	6
12hhh	456	4186119	PUCRF Rate Adjustment - Electric		Traditional OOR	0	0	0	0			0	0	1
12iii	456	4186188	Utility Earnings - Mono Power Co		Traditional OOR	0	0	0	0			0	0	1
12jjj	456	4186115	Energy Reltld Srvcs-Tehachapi Storage Project (TSP)	611,345	Other Ratemaking	0	0	0	0			0	611,345	6
13	456	Total		583,944,996		139,758,720	28,758	139,729,963	1,115,565		563,353	552,212	443,070,711	
14	FF-1	Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)		583,944,996										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
15a	456.1	4188112	Trans of Elec of Others - Pasadena		Traditional OOR	0	0	0	0			0	0	5
15b	456.1	4188114	FTS PPU/Non-ISO	296,028	Traditional OOR	296,028	0	296,028	0			0	0	4
15c	456.1	4188116	FTS Non-PPU/Non-ISO	898,963	Traditional OOR	898,963	0	898,963	0			0	0	4
15d	456.1	4188812	ISO-Wheeling Revenue - Low Voltage	122,349	Other Ratemaking	0	0	0	0			0	122,349	6
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	70,881,961	Other Ratemaking	0	0	0	0			0	70,881,961	6
15f	456.1	4188816	ISO-Congestion Revenue		Other Ratemaking	0	0	0	0			0	0	6
15g	456.1	4198110	Transmission of Elec of Others	35,750,160	Traditional OOR	35,750,160	35,750,160	0	0			0	0	5
15h	456.1	4198112	WDAT	8,909,868	Traditional OOR	8,909,868	0	8,909,868	0			0	0	4
15i	456.1	4198114	Radial Line Rev-Base Cost - Reliant Coolwater		Traditional OOR	0	0	0	0			0	0	4
15j	456.1	4198116	Radial Line Rev-Base Cost - Reliant Ormond Beach		Traditional OOR	0	0	0	0			0	0	4
15k	456.1	4198118	Radial Line Rev-O&M - AES Huntington Beach	402,148	Traditional OOR	402,148	0	402,148	0			0	0	4
15l	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay		Traditional OOR	0	0	0	0			0	0	4
15m	456.1	4198122	Radial Line Rev-O&M - Reliant Coolwater		Traditional OOR	0	0	0	0			0	0	4
15n	456.1	4198124	Radial Line Rev-O&M - Ormond Beach	651,331	Traditional OOR	651,331	0	651,331	0			0	0	4
15o	456.1	4198126	High Desert Tie-Line Rental Rev	207,840	Traditional OOR	207,840	0	207,840	0			0	0	4
15p	456.1	4198130	Inland Empire CRT Tie-Line EX	42,492	Traditional OOR	42,492	0	42,492	0			0	0	4
15q	456.1	4198910	Reliability Service Revenue - Non-PTO's		Other Ratemaking	0	0	0	0			0	0	6
15r	456.1	4198132	Radial Line Agreement-Base-Mojave Solr	96,304	Traditional OOR	96,304	0	96,304	0			0	0	4
15s	456.1	4198134	Radial Line Agreement-O&M-Mojave Solr	104,527	Traditional OOR	104,527	0	104,527	0			0	0	4
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	3,054,807	Other Ratemaking	0	0	0	0			0	3,054,807	6
15u	456.1	4198910	RSR - Non-PTO's - RSBA	15,250	Other Ratemaking	0	0	0	0			0	15,250	6
15v	456.1	4171022	Transmission Sales - ERRA	35	Other Ratemaking	0	0	0	0			0	35	6
15w	456.1	4171032	Transmission Sales - PABA	8,479,669	Other Ratemaking	0	0	0	0			0	8,479,669	6
16	456.1 Total			129,913,731		47,359,661	35,750,160	11,609,501	0		0	0	82,554,071	
17	FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16)			129,913,731										
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	579,274	GRSM	0	0	0	579,274	P	113,394	465,880	0	2
24b	417	4862110	ECS - Dark Fiber	8,363,126	GRSM	0	0	0	8,363,126	A	1,636,371	6,726,755	0	2
24c	417	4862115	ECS - SCE Net Fiber	381,528	GRSM	0	0	0	381,528	A	75,186	306,342	0	2
24d	417	4862120	ECS - Transmission Right of Way	78,008	GRSM	0	0	0	78,008	A	15,264	62,744	0	2
24e	417	4862135	ECS - Wholesale FCC	14,770,442	GRSM	0	0	0	14,770,442	A	3,088,534	11,681,908	0	2
24f	417	4864115	ECS - EU FCC Rev	354,334	GRSM	0	0	0	354,334	A	64,320	290,014	0	2
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	15,064,953	GRSM	0	0	0	15,064,953	A	2,585,153	12,479,800	0	2
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	3,865,535	GRSM	0	0	0	3,865,535	A	722,260	3,143,275	0	2
24i	417	4863120	ECS - Communication Sites	454,849	GRSM	0	0	0	454,849	P	171,963	282,886	0	2
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	4,104,815	GRSM	0	0	0	4,104,815	P	839,399	3,265,416	0	2
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	1,119,203	GRSM	0	0	0	1,119,203	P	190,876	928,327	0	2
24l	417	4863125	ECS - Micro Cell	2,301,476	GRSM	0	0	0	2,301,476	P	352,234	1,949,242	0	2
24m	417	4864120	ECS - End User Universal Service Fund Fee	93,968	GRSM	0	0	0	93,968	A	12,293	81,675	0	2
24n	417	4864116	ECS - Intrastate End User Revenue	1,488,415	GRSM	0	0	0	1,488,415	A	339,726	1,148,689	0	2
24o	417	4864121	ECS - Intrastate End User Fees	140,794	GRSM	0	0	0	140,794	A	28,350	112,445	0	2
24p	417	4864117	ECS - Interstate End User Tax Exempt	261,361	GRSM	0	0	0	261,361	A	48,699	212,662	0	2
24q	417	4864122	ECS - EU USAC E-Rate	38,726	GRSM	0	0	0	38,726	A	6,633	32,094	0	2
24r	417	4864200	ECS - DF EU Interstate	-18,880	GRSM	0	0	0	(18,880)	A	2,100	(20,980)	0	2
24s	417	4864201	ECS - DF EU Intrastate	95,856	GRSM	0	0	0	95,856	A	18,890	76,966	0	2
24t	417	4864202	ECS - DF EU Interstate USAC E-Rate	91,748	GRSM	0	0	0	91,748	A	13,300	78,449	0	2
24u	417	4864203	ECS - DF EU Interstate CTF	17,026	GRSM	0	0	0	17,026	A	2,100	14,926	0	2
24v	417	4862105	ECS-Fin Chg	-10,075	GRSM	0	0	0	(10,075)	A	(10,075)	0	0	2
24w	417	4863135	ECS - Pass Pole Attachments	68	GRSM	0	0	0	68	P	(959)	1,027	0	2
24x	417	4864123	ECS - LIT EU Interstate CTF	845	GRSM	0	0	0	845	A	166	678	0	2
24y	417	4864124	ECS - LIT EU Interstate USAC E-Rate	181,399	GRSM	0	0	0	181,399	A	16,552	164,847	0	2
24z	417	4864125	ECS - LIT EU Interstate CTF	18,336	GRSM	0	0	0	18,336	A	3,061	15,275	0	2
25	417 ECS Total			53,837,129		0	0	0	53,837,129		10,335,788	43,501,341	0	
26	417 Other			9,277,393										
27	FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)			63,114,522										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
<b>Subsidiaries</b>														
28a	418.1		ESI (Gross Revenues - Active)	Changed from \$745,035 to -\$745,035 due to inadvertent input error.		GRSM	0	0	0	0	A	0	0	2.9
28b	418.1		ESI (Gross Revenues - Passive)			GRSM	0	0	0	0	P	0	0	2.9
28c	418.1		Southern States Realty			GRSM	0	0	0	0	P	0	0	2.15
28d	418.1		Mono Power Company	-526	Traditional OOR	(526)		(526)				0	0	13
28e	418.1		Edison Material Supply (EMS)	-745,035	Traditional OOR	-745,035	-45,373	-699,662	0			0	0	7.17
29	418.1		Subsidiaries Total	-745,561		-745,561	-45,373	-700,188	0		0	0	0	
30	418.1		Other (See Note 16)	745,035										
31	FF-1 Total for Account 418.1 -Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)			-526	Changed from -\$745,035 to \$745,035 due to inadvertent input error.									
32	<b>Totals</b>			<b>867,673,761</b>		<b>258,860,384</b>	<b>38,734,508</b>	<b>220,125,876</b>	<b>80,186,919</b>		<b>16,671,389</b>	<b>63,515,530</b>	<b>528,626,457</b>	

33	Ratepayers' Share of Threshold Revenue			16,671,389	Calculation	
34	ISO Ratepayers' Share of Threshold Revenue			5,425,127	= Line 32K	
35					Note 11	
36	Total Active Incremental Revenue			36,608,563	= Sum Active categories in column L	
37	Ratepayers' Share of Active Incremental Revenue			3,660,856	= Line 36D * 10%	
38	Total Passive Incremental Revenue			26,906,968	= Sum Passive categories in column L	
39	Ratepayers' Share of Passive Incremental Revenue			8,072,090	= Line 38D * 30%	
40	Total Ratepayers' Share of Incremental Revenue			11,732,947	= Line 37D + Line 39D	
41	ISO Ratepayers' Share of Incremental Revenue (%)			32.54%	see Note 11	
42	ISO Ratepayers' Share of Incremental Revenue			3,818,081	= Line 40D * Line 41D	
43	Tot. ISO Ratepayers' Share NTP&S Gross Rev.			9,243,208	= Line 34D + Line 42D	

44	<b>Total Revenue Credits:</b>			<b>\$47,977,716</b>	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 = 0.0609 Source: CPUC D. 19-05-020
- ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
- Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
- The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
- Allocator is equal to the jurisdictional split of the Threshold Revenue, which is jurisdictionalized as \$5.425M to FERC ratepayers and \$11.246M to CPUC ratepayers per the 2009 CPUC General Rate Case (D. 09-03-025). The ISO ratepayers' share of ratepayer revenue is \$5.425M/\$16.671M = 32.54%.
- Allocated based on the CPUC Base Revenue Requirement Balancing Account (BRRBA) allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year. ISO portion of revenue is treated as traditional OOR.  
ISO Allocator = 0.0609 Source: CPUC D. 19-05-020
- Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e. Revenues and costs shall be non-ISO.
- SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e. Revenues and costs shall be non-ISO.
- Southern States Realty is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for Southern States Realty are reported on Acct 418.1, pg 225.17e.
- For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses.
- Per GRC Decision D.87-12-066, for ratemaking purposes EMS financials are consolidated with SCE's. See FERC Form 1 page 123.3 under "Equity Investment Differences". Consequently, net income of EMS is not reported separately in FERC Form 1 and is not a part of FERC Account 418.1 totals. To ensure that ratepayers receive the net income from this subsidiary SCE includes EMS net income in the formula on line 28f. This amount is reversed as part of line 30 to remain consistent with the totals reported in FERC Form 1.

Calculation of Allocation Factors

Inputs are shaded yellow

Workpaper: WP Schedule 27 ISO Allocators

1) Calculation of Transmission Wages and Salaries Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
1	ISO Transmission Wages and Salaries	19-OandM Line 91, Col. 7	\$45,761,462
2	Total Wages and Salaries	FF1 354.28b	\$911,707,192
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$244,615,529
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$667,091,663
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	-\$17,396,019
6	Less A&G NOIC	20-AandG, Note 2	-\$5,700,430
7	NOIC wo A&G NOIC	Line 5 - Line 6	-\$11,695,589
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$655,396,074
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	6.9823%

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
13			
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$9,662,547,991
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$1,587,005,797
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$110,808,881
18	Total General Plant	6-PlantInService, Line 21, C1	\$3,451,433,623
19	General Plant - ISO	Line 18 * Line 9	\$240,988,091
20	Total Plant In Service	FF1 207.104g	\$54,562,145,476
21			
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	18.3540%

3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)

Line	Values	Notes	Applied to Accounts
26	a) Line Miles		
27	ISO Line Miles	5,947	563 - Overhead Line Expenses - Allocated
28	Non-ISO Line Miles	6,523	567 - Line Rents - Allocated
29	Total Line Miles	12,470 = L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30	Line Miles Percent ISO	47.7% = L27 / L29	
31			
32	b) Underground Line Miles		
33	ISO Underground Line Miles	5	564 - Underground Line Expense
34	Non-ISO Underground Line Miles	363	572 - Maintenance of Underground Transmission Lines
35	Total Underground Line Miles	368 = L33 + L34	
36	Underground Line Miles Percent ISO	1.3% = L33 / L35	
37			
38	c) Circuit Breakers		
39	ISO Circuit Breakers	1,291	All Other Non 0% or 100% Transmission O&M Accounts
40	Non-ISO Breakers	2,015	
41	Total Circuit Breakers	3,306 = L39 + L40	
42	Circuit Breakers Percent ISO	39.1% = L39 / L41	
43			
44	d) Distribution Circuit Breakers		
45	ISO Distribution Circuit Breakers	0	582 - Station Expenses
46	Non-ISO Distribution Circuit Breakers	8,942	590 - Maintenance Supervision and Engineering
47	Total Distribution Circuit Breakers	8,942 = L45 + L46	591 - Maintenance of Structures
48	Distribution Circuit Breakers Percent ISO	0.0% = L45 / L47	592 - Maintenance of Station Equipment

**Franchise Fees and Uncollectibles Expense Factors**

Workpaper: WP Schedule 28 FFU

**1) Approved Franchise Fee Factor(s)**

Inputs are shaded yellow

Line	From	To	Days in Prior Year	FF Factor	Reference
1	2020	Present	366	0.9248%	Schedule 28 - Workpaper Line 10
2					

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

Changed from 1.13782% to to keep the uncollectible expense \$13,789,000.

	From	To	Days in Prior Year	U Factor	Reference
3	2020	Present	366	1.13782%	Schedule 28 - Workpaper Line 11
4					

**3) FF and U Factors**

	Prior Year	FF Factor	U Factor	Notes
5	2020	0.92481%	1.13782%	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.

	Percent	Calculation
Prior Year FF Factor:	0.92481%	$((L1 \text{ FF Factor} * L1 \text{ Days}) + (L2 \text{ FF Factor} * L2 \text{ Days})) / (L1 + L2 \text{ Days})$
Prior Year U Factor:	1.13782%	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$

One Time Adjustment for Revised 2021 True Up TRR		
Description	Amount	Source
Updated TO2023 True Up TRR in TO2025 Draft Annual Update	\$1,233,887,170	TO2025 Draft Annual Update - WP Schedule 3 - One Time Adj-Prior Period, Page 152, Line 46
Revised TO2023 True Up TRR in TO2024 Annual Update	\$1,233,990,857	TO2024 Annual Update Filing - WP Schedule 3 - One Time Adj-Prior Period, Page 44, Line 46
<b>Variance*</b>	<b>-\$103,686</b>	

\* Variance Includes Adjustment for:

- (1) 2021 DESI General Plant and Depreciation Adjustments
- (2) 2021 Uncollectibles Expense Factor Adjustment
- (3) 2021 OOR Adjustment

Calculation of True Up TRR

A) Rate Base for True Up TRR

Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$10,104,561,105
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$344,194,478
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$8,167,171
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$25,292,500
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$15,339,248
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$30,656,856
8	Working Capital			Line 5 + Line 6 + Line 7	\$71,288,604
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$2,133,338,227
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	-\$121,503,705
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$2,254,841,932
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	-\$1,489,341,267
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 13, C2	\$640,954,705
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$26,617,620
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$176,736,728
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	\$7,221,628,515

B) Return on Capital

Line					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.0841%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$511,587,902

C) Income Taxes

21	Income Taxes = [(((RB * ER) + D) * (CTR/(1 – CTR)))] + CO/(1 – CTR)				\$132,239,869
Where:					
22	RB = Rate Base		Line 18	\$7,221,628,515	
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1	Instruction 1, Line k	5.1771%	
24	CTR = Composite Tax Rate		1-Base TRR L 59	27.9836%	
25	CO = Credits and Other		1-Base TRR L 63	-\$10,102,443	
26	D = Book Depreciation of AFUDC Equity Book Basis		1-Base TRR L 65	\$2,556,084	

Schedule 4  
True Up TRR  
(Revised 2021 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**D) True Up TRR Calculation**

27	O&M Expense	1-Base TRR L 66	\$104,115,714
28	A&G Expense	1-Base TRR L 67	\$141,139,130
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$1,565,253
30	Depreciation Expense	1-Base TRR L 69	\$295,837,697
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
32	Other Taxes	1-Base TRR L 71	\$75,914,124
33	Revenue Credits	1-Base TRR L 72	-\$51,802,810
34	Return on Capital	Line 20	\$511,587,902
35	Income Taxes	Line 21	\$132,239,869
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$0
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$0
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,210,596,880
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$25,188,087
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$25,188,087
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$1,210,596,880

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

Line		Reference:		
41	True Up TRR wo FF:	\$1,210,596,880	Line 40	
42	Franchise Fee Factor:	0.936%	28-FFU, L 5	
43	Franchise Fee Expense:	\$11,336,733	Line 41 * Line 42	
44	Uncollectibles Expense Factor:	0.987%	28-FFU, L 5	
45	Uncollectibles Expense:	\$11,953,557	Line 41 * Line 44	
45a	O&M Services Formula Revenues	\$0	Negative of 35-Other Formula Revenue, L 80	
46	True Up TRR:	\$1,233,887,170	L 41 + L 43 + L 45+ L 45a	

**Change In  
TO2023 TUTRR  
\$1,233,887,170  
\$1,233,990,857  
-\$103,686**

TO2024 Annual Update Filing - WP Schedule 3 -  
One Time Adj-Prior Period, Page 44, Line 46

DESI Adjustment	-\$58,968
OOR Adjustment	-\$45,733



Schedule 4  
True Up TRR  
(Revised 2021 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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**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

<u>FF&amp;U Adjustment</u>	<u>\$1,014</u>
Total Adjustment	-\$103,686

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, 2021	Dec 31, 2021	365
b	ROE start of Prior Year		See Line f below			
c			Total days in year:			365
d	Wtd. Avg. ROE in Prior Year	10.30% ((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year				

Commission Decisions approving ROE:

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

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	1.9071%	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	0.2846%	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	7.0841%	Sum of Lines g to i

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.1771%	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.

Plant In Service

Workpapers for additional information:

WP Schedule 6&8

WP Schedule 6 Prior Year Corp OH Exp

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: 2021

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12 Sum C2 - C11
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2020	\$88,947,677	166,997,789	\$804,153,066	\$3,951,945,554	\$2,302,122,819	\$431,972,729	\$1,449,635,758	\$215,412,776	\$59,261,609	\$192,098,213	\$9,662,547,991
2	Jan 2021	\$89,016,479	\$166,998,671	\$806,026,743	\$3,962,837,162	\$2,310,148,834	\$434,143,866	\$1,507,984,568	\$215,402,510	\$59,238,026	\$192,403,231	\$9,744,200,090
3	Feb 2021	\$89,018,109	\$167,218,846	\$809,010,006	\$3,976,930,761	\$2,318,258,877	\$441,074,001	\$1,509,349,228	\$215,406,451	\$59,060,158	\$192,116,690	\$9,777,443,129
4	Mar 2021	\$89,016,278	\$167,364,136	\$810,836,552	\$3,988,475,008	\$2,326,043,186	\$446,315,441	\$1,509,730,589	\$215,406,291	\$59,039,440	\$192,104,932	\$9,804,331,851
5	Apr 2021	\$89,016,278	\$167,379,197	\$811,663,446	\$4,007,968,514	\$2,338,322,979	\$465,533,437	\$1,492,273,619	\$215,406,674	\$58,966,614	\$190,866,401	\$9,837,397,160
6	May 2021	\$89,024,241	\$167,401,301	\$813,681,024	\$4,030,751,588	\$2,632,947,611	\$548,733,543	\$1,703,091,949	\$215,397,628	\$59,061,542	\$261,552,983	\$10,521,643,410
7	Jun 2021	\$89,022,802	\$167,431,563	\$818,297,790	\$4,039,499,732	\$2,599,303,764	\$562,316,068	\$1,737,812,541	\$215,396,150	\$58,766,985	\$269,878,340	\$10,557,725,735
8	Jul 2021	\$89,025,247	\$167,431,563	\$819,636,695	\$4,048,568,321	\$2,432,964,470	\$518,796,747	\$1,606,673,681	\$215,341,764	\$58,409,557	\$222,129,056	\$10,178,977,100
9	Aug 2021	\$89,024,855	\$175,352,450	\$819,591,141	\$4,049,897,454	\$2,431,984,667	\$517,246,548	\$1,611,646,770	\$215,341,524	\$58,360,735	\$222,237,312	\$10,190,683,456
10	Sep 2021	\$89,024,855	\$175,353,347	\$822,245,552	\$4,052,316,516	\$2,434,335,282	\$524,371,611	\$1,613,518,659	\$215,299,247	\$58,608,249	\$222,631,598	\$10,207,704,915
11	Oct 2021	\$89,042,253	\$175,676,251	\$831,220,928	\$4,056,196,153	\$2,436,616,253	\$531,808,567	\$1,614,315,324	\$215,308,190	\$58,687,095	\$222,776,028	\$10,231,647,043
12	Nov 2021	\$89,041,198	\$175,636,905	\$845,558,875	\$4,089,649,215	\$2,442,871,737	\$538,264,682	\$1,615,374,998	\$215,308,169	\$58,670,087	\$222,916,955	\$10,293,292,820
13	Dec 2021	\$96,071,393	\$185,859,181	\$843,791,400	\$4,116,024,360	\$2,450,974,771	\$542,755,368	\$1,618,978,825	\$215,308,596	\$58,752,899	\$223,182,876	\$10,351,699,667
14	13-Mo. Avg:	\$89,560,897	\$171,238,554	\$819,670,247	\$4,028,543,103	\$2,419,761,173	\$500,256,354	\$1,583,875,885	\$215,364,305	\$58,837,154	\$217,453,432	\$10,104,561,105

2) Distribution Plant - ISO

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

	Col 1	Col 2	Col 3	Col 4	Col 5 Sum C2 - C4
Line	Mo/YR	360	361	362	Total
15	Dec 2020	\$0	\$0	\$0	\$0
16	Dec 2021	\$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"

	Amount	Source	
18	Average value: \$10,104,561,105	Sum of Line 14, Col 12 and Line 17, Col 5	Changed from \$3,458,659,697 to \$3,451,433,623 due to DESI General Plant Adjustment.
19	EOY Value: \$10,351,699,667	Sum of Line 13, Col 12 and Line 16, Col 5	

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

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

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$3,451,433,623	\$1,587,005,797	\$5,038,439,420	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,672,013,602	\$2,361,375,916	\$6,033,389,518	End of year ("EOY") amount

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

	Amount	Source	
22	Average BOY/EOY Value: \$5,535,914,469	Average of Line 20 and 21.	
23	Transmission W&S Allocation Factor: 6.2175%	27-Allocators, Line 9	
24	General + Intangible Plant: \$344,194,478	Line 22 * Line 23.	Changed from \$3,679,239,676 to \$3,672,013,602 due to DESI General Plant Adjustment.

#### b) EOY G&I Plant

	Amount	Source	
25	EOY Value: \$6,033,389,518	Line 21.	
26	Transmission W&S Allocation Factor: 6.2175%	27-Allocators, Line 9	
27	General + Intangible Plant: \$375,124,899	Line 25 * Line 26.	

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

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12 Sum C2 - C11
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
28	Dec 2020	\$133,310,685	\$213,721,519	\$1,253,582,423	\$6,970,450,866	\$2,396,538,521	\$1,828,031,265	\$1,891,498,739	\$325,221,172	\$406,147,584	\$215,837,806	\$15,634,340,580
29	Jan 2021	\$133,425,125	\$213,722,928	\$1,256,087,118	\$6,983,341,102	\$2,401,277,259	\$1,832,574,228	\$1,953,750,995	\$325,160,328	\$406,018,608	\$216,155,386	\$15,721,513,077
30	Feb 2021	\$133,426,755	\$214,092,163	\$1,260,081,930	\$7,009,858,196	\$2,405,039,217	\$1,846,889,255	\$1,955,011,767	\$324,990,220	\$405,145,715	\$215,857,348	\$15,770,392,565
31	Mar 2021	\$133,423,693	\$214,335,860	\$1,262,524,882	\$7,031,665,842	\$2,408,821,444	\$1,857,777,901	\$1,955,415,354	\$324,997,509	\$405,044,025	\$215,845,118	\$15,809,851,629
32	Apr 2021	\$133,423,693	\$214,361,129	\$1,263,629,547	\$7,067,993,658	\$2,414,759,151	\$1,897,727,724	\$1,936,783,193	\$324,981,130	\$404,686,635	\$214,557,228	\$15,872,903,088
33	May 2021	\$133,431,655	\$214,398,216	\$1,266,115,100	\$7,105,361,320	\$2,720,919,366	\$1,995,081,392	\$2,148,578,723	\$325,372,505	\$405,152,491	\$285,258,104	\$16,599,668,873
34	Jun 2021	\$133,429,494	\$214,448,702	\$1,272,303,315	\$7,121,960,448	\$2,685,238,262	\$2,014,430,163	\$2,184,092,163	\$325,436,416	\$403,706,962	\$293,585,766	\$16,648,631,691
35	Jul 2021	\$133,428,448	\$214,448,702	\$1,274,096,141	\$7,139,012,118	\$2,517,477,368	\$1,975,272,765	\$2,053,038,435	\$327,789,237	\$401,952,899	\$245,835,868	\$16,282,351,980
36	Aug 2021	\$133,428,056	\$227,738,044	\$1,274,033,410	\$7,141,477,957	\$2,517,511,783	\$1,972,429,743	\$2,058,317,694	\$327,799,583	\$401,713,308	\$245,942,789	\$16,300,392,369
37	Sep 2021	\$133,428,056	\$227,739,550	\$1,277,587,651	\$7,146,028,922	\$2,519,310,916	\$1,986,827,878	\$2,060,249,827	\$329,628,560	\$402,927,972	\$246,338,405	\$16,330,067,737
38	Oct 2021	\$133,445,454	\$228,281,316	\$1,289,615,385	\$7,153,365,342	\$2,520,666,694	\$2,002,135,067	\$2,061,074,110	\$329,241,689	\$403,314,903	\$246,482,836	\$16,367,622,798
39	Nov 2021	\$133,444,307	\$228,214,672	\$1,308,829,211	\$7,195,661,311	\$2,523,955,767	\$2,015,404,459	\$2,062,176,844	\$329,242,570	\$403,231,437	\$246,623,760	\$16,446,784,339
40	Dec 2021	\$142,939,843	\$238,520,370	\$1,306,459,913	\$7,245,331,489	\$2,528,290,970	\$2,024,504,619	\$2,065,980,164	\$329,224,124	\$403,637,836	\$246,891,224	\$16,531,780,552

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
41	Jan 2021	\$114,441	\$1,409	\$2,504,695	\$12,890,236	\$4,738,739	\$4,542,963	\$62,252,256	-\$60,845	-\$128,975	\$317,580	\$87,172,498
42	Feb 2021	\$1,630	\$369,235	\$3,994,812	\$26,517,093	\$3,761,958	\$14,315,027	\$1,260,771	-\$170,108	-\$872,893	-\$298,038	\$48,879,487
43	Mar 2021	-\$3,062	\$243,697	\$2,442,951	\$21,807,646	\$3,782,227	\$10,888,647	\$403,588	\$7,290	-\$101,690	-\$12,229	\$39,459,064
44	Apr 2021	\$0	\$25,270	\$1,104,665	\$36,327,816	\$5,937,707	\$39,949,823	-\$18,632,161	-\$16,379	-\$357,391	-\$1,287,890	\$63,051,459
45	May 2021	\$7,963	\$37,086	\$2,485,553	\$37,367,662	\$306,160,216	\$97,353,668	\$211,795,530	\$391,375	\$465,857	\$70,700,876	\$726,765,785
46	Jun 2021	-\$2,161	\$50,486	\$6,188,215	\$16,599,128	-\$35,681,105	\$19,348,772	\$35,513,440	\$63,911	-\$1,445,529	\$8,327,662	\$48,962,818
47	Jul 2021	-\$1,047	\$0	\$1,792,826	\$17,051,669	-\$167,760,894	-\$39,157,398	-\$131,053,728	\$2,352,821	-\$1,754,063	-\$47,749,898	-\$366,279,711
48	Aug 2021	-\$392	\$13,289,342	-\$62,730	\$2,465,840	\$34,415	-\$2,843,022	\$5,279,259	\$10,347	-\$239,591	\$106,921	\$18,040,389
49	Sep 2021	\$0	\$1,506	\$3,554,241	\$4,550,965	\$1,799,133	\$14,398,134	\$1,932,133	\$1,828,977	\$1,214,664	\$395,615	\$29,675,368
50	Oct 2021	\$17,398	\$541,766	\$12,027,734	\$7,336,420	\$1,355,778	\$15,307,190	\$824,284	-\$386,872	\$386,931	\$144,431	\$37,555,061
51	Nov 2021	-\$1,147	-\$66,644	\$19,213,826	\$42,295,969	\$3,289,073	\$13,269,391	\$1,102,733	\$881	-\$83,466	\$140,924	\$79,161,542
52	Dec 2021	<u>\$9,495,535</u>	<u>\$10,305,698</u>	<u>-\$2,369,298</u>	<u>\$49,670,178</u>	<u>\$4,335,203</u>	<u>\$9,100,160</u>	<u>\$3,803,320</u>	<u>-\$18,446</u>	<u>\$406,399</u>	<u>\$267,464</u>	<u>\$84,996,213</u>
53	Total:	\$9,629,158	\$24,798,851	\$52,877,490	\$274,880,623	\$131,752,449	\$196,473,354	\$174,481,425	\$4,002,952	-\$2,509,748	\$31,053,418	\$897,439,972

3) ISO Incentive Plant Balances (See Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
54	Dec 2020	\$20,675,723	\$95,092,827	\$333,843,688	\$1,294,959,445	\$1,739,540,403	\$168,357,695	\$843,258,352	\$215,116,562	\$57,162,899	\$162,864,516	\$4,930,872,109
55	Jan 2021	\$20,680,408	\$95,092,933	\$333,862,069	\$1,303,624,632	\$1,741,205,139	\$168,330,536	\$843,572,659	\$215,105,154	\$57,166,288	\$162,854,129	\$4,941,493,947
56	Feb 2021	\$20,682,038	\$95,093,189	\$333,871,214	\$1,303,878,781	\$1,740,901,109	\$168,416,082	\$846,481,895	\$215,105,162	\$57,166,292	\$162,856,253	\$4,944,452,015
57	Mar 2021	\$20,681,937	\$95,093,289	\$333,885,425	\$1,303,989,865	\$1,740,940,903	\$168,423,483	\$846,532,793	\$215,105,171	\$57,166,296	\$162,856,317	\$4,944,675,479
58	Apr 2021	\$20,681,937	\$95,093,289	\$333,895,626	\$1,304,730,386	\$1,740,947,988	\$168,426,460	\$846,547,987	\$215,105,175	\$57,166,296	\$162,857,122	\$4,945,452,267
59	May 2021	\$20,689,900	\$95,093,289	\$334,537,281	\$1,311,266,605	\$2,057,895,376	\$238,508,525	\$1,042,837,793	\$215,105,175	\$57,166,296	\$233,184,804	\$5,606,285,045
60	Jun 2021	\$20,689,475	\$95,093,714	\$334,533,732	\$1,311,268,957	\$2,020,309,188	\$246,746,681	\$1,065,770,717	\$215,105,175	\$57,166,296	\$241,452,296	\$5,608,136,231
61	Jul 2021	\$20,696,826	\$95,093,714	\$334,538,036	\$1,311,444,600	\$1,851,218,926	\$199,184,570	\$933,366,149	\$215,105,175	\$57,166,296	\$193,718,414	\$5,211,532,706
62	Aug 2021	\$20,696,434	\$95,094,105	\$334,542,984	\$1,311,507,470	\$1,852,201,758	\$198,832,606	\$933,787,256	\$215,105,175	\$57,166,296	\$193,860,187	\$5,212,794,273
63	Sep 2021	\$20,696,434	\$95,094,105	\$334,551,749	\$1,311,551,648	\$1,853,485,188	\$199,216,719	\$934,763,463	\$215,105,175	\$57,166,296	\$194,221,102	\$5,215,851,881
64	Oct 2021	\$20,713,833	\$95,094,105	\$334,552,700	\$1,311,580,519	\$1,853,975,799	\$199,359,254	\$935,149,519	\$215,105,175	\$57,166,296	\$194,365,502	\$5,217,062,703
65	Nov 2021	\$20,712,905	\$95,095,032	\$334,554,767	\$1,335,182,810	\$1,854,490,917	\$199,500,575	\$935,569,004	\$215,105,175	\$57,166,296	\$194,506,509	\$5,241,883,992
66	Dec 2021	\$24,279,600	\$105,194,231	\$334,556,751	\$1,335,607,892	\$1,855,302,739	\$199,719,029	\$936,206,858	\$215,105,175	\$57,166,296	\$194,733,686	\$5,257,872,257

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 2021	\$4,685	\$107	\$18,382	\$8,665,187	\$1,664,736	(\$27,159)	\$314,308	(\$11,409)	\$3,388	(\$10,387)	\$10,621,838	
68 Feb 2021	\$1,630	\$255	\$9,145	\$254,148	(\$304,030)	\$85,546	\$2,909,236	\$9	\$4	\$2,125	\$2,958,068	
69 Mar 2021	(\$100)	\$100	\$14,211	\$111,085	\$39,794	\$7,401	\$50,898	\$9	\$4	\$63	\$223,464	
70 Apr 2021	\$0	\$0	\$10,201	\$740,521	\$7,085	\$2,977	\$15,194	\$4	(\$0)	\$805	\$776,788	
71 May 2021	\$7,963	\$0	\$641,655	\$6,536,219	\$316,947,389	\$70,082,065	\$196,289,806	\$0	\$0	\$70,327,682	\$660,832,778	
72 Jun 2021	(\$424)	\$424	(\$3,549)	\$2,352	(\$37,586,188)	\$8,238,156	\$22,932,924	\$0	\$0	\$8,267,492	\$1,851,186	
73 Jul 2021	\$7,351	\$0	\$4,304	\$175,643	(\$169,090,262)	(\$47,562,111)	(\$132,404,568)	\$0	\$0	(\$47,733,882)	(\$396,603,525)	
74 Aug 2021	(\$392)	\$392	\$4,948	\$62,870	\$982,832	(\$351,963)	\$421,107	\$0	\$0	\$141,774	\$1,261,567	
75 Sep 2021	\$0	\$0	\$8,765	\$44,178	\$1,283,430	\$384,113	\$976,207	\$0	\$0	\$360,915	\$3,057,608	
76 Oct 2021	\$17,398	\$0	\$951	\$28,871	\$490,610	\$142,535	\$386,057	\$0	\$0	\$144,401	\$1,210,822	
77 Nov 2021	(\$927)	\$927	\$2,067	\$23,602,291	\$515,118	\$141,320	\$419,484	\$0	\$0	\$141,007	\$24,821,289	
78 Dec 2021	\$3,566,695	\$10,099,198	\$1,984	\$425,082	\$811,822	\$218,454	\$637,854	\$0	\$0	\$227,177	\$15,988,265	
79 Total:	\$3,603,877	\$10,101,404	\$713,064	\$40,648,447	\$115,762,336	\$31,361,334	\$92,948,506	(\$11,387)	\$3,397	\$31,869,170	\$327,000,148	

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 2021	\$109,755	\$1,302	\$2,486,313	\$4,225,049	\$3,074,003	\$4,570,122	\$61,937,948	-\$49,436	-\$132,364	\$327,967	\$76,550,660	
81 Feb 2021	\$0	\$368,980	\$3,985,667	\$26,262,945	\$4,065,988	\$14,229,481	-\$1,648,465	-\$170,117	-\$872,897	-\$300,163	\$45,921,419	
82 Mar 2021	-\$2,962	\$243,596	\$2,428,740	\$21,696,561	\$3,742,433	\$10,881,246	\$352,690	\$7,281	-\$101,694	-\$12,293	\$39,235,600	
83 Apr 2021	\$0	\$25,270	\$1,094,464	\$35,587,295	\$5,930,622	\$39,946,845	-\$18,647,355	-\$16,384	-\$357,391	-\$1,288,695	\$62,274,671	
84 May 2021	\$0	\$37,086	\$1,843,899	\$30,831,443	-\$10,787,173	\$27,271,603	\$15,505,724	\$391,375	\$465,857	\$373,194	\$65,933,007	
85 Jun 2021	-\$1,737	\$50,062	\$6,191,764	\$16,596,776	\$1,905,084	\$11,110,616	\$12,580,516	\$63,911	-\$1,445,529	\$60,170	\$47,111,632	
86 Jul 2021	-\$8,397	\$0	\$1,788,521	\$16,876,026	\$1,329,368	\$8,404,713	\$1,350,839	\$2,352,821	-\$1,754,063	-\$16,015	\$30,323,814	
87 Aug 2021	\$0	\$13,288,951	-\$67,678	\$2,402,970	-\$948,417	-\$2,491,059	\$4,858,153	\$10,347	-\$239,591	-\$34,852	\$16,778,822	
88 Sep 2021	\$0	\$1,506	\$3,545,475	\$4,506,787	\$515,703	\$14,014,021	\$955,926	\$1,828,977	\$1,214,664	\$34,701	\$26,617,760	
89 Oct 2021	\$0	\$541,766	\$12,026,783	\$7,307,549	\$865,168	\$15,164,655	\$438,227	-\$386,872	\$386,931	\$31	\$36,344,239	
90 Nov 2021	-\$219	-\$67,571	\$19,211,759	\$18,693,678	\$2,773,955	\$13,128,071	\$683,249	\$881	-\$83,466	-\$83	\$54,340,253	
91 Dec 2021	\$5,928,841	\$206,499	-\$2,371,282	\$49,245,096	\$3,523,381	\$8,881,706	\$3,165,467	-\$18,446	\$406,399	\$40,287	\$69,007,947	
92 Total:	\$6,025,281	\$14,697,447	\$52,164,426	\$234,232,176	\$15,990,113	\$165,112,020	\$81,532,919	\$4,014,339	-\$2,513,145	-\$815,752	\$570,439,824	

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 2021	1.8%	0.0%	4.8%	1.8%	19.2%	2.8%	76.0%	-1.2%	5.3%	-40.2%	
94 Feb 2021	0.0%	2.5%	7.6%	11.2%	25.4%	8.6%	-2.0%	-4.2%	34.7%	36.8%	
95 Mar 2021	0.0%	1.7%	4.7%	9.3%	23.4%	6.6%	0.4%	0.2%	4.0%	1.5%	
96 Apr 2021	0.0%	0.2%	2.1%	15.2%	37.1%	24.2%	-22.9%	-0.4%	14.2%	158.0%	
97 May 2021	0.0%	0.3%	3.5%	13.2%	-67.5%	16.5%	19.0%	9.7%	-18.5%	-45.7%	
98 Jun 2021	0.0%	0.3%	11.9%	7.1%	11.9%	6.7%	15.4%	1.6%	57.5%	-7.4%	
99 Jul 2021	-0.1%	0.0%	3.4%	7.2%	8.3%	5.1%	1.7%	58.6%	69.8%	2.0%	
100 Aug 2021	0.0%	90.4%	-0.1%	1.0%	-5.9%	-1.5%	6.0%	0.3%	9.5%	4.3%	
101 Sep 2021	0.0%	0.0%	6.8%	1.9%	3.2%	8.5%	1.2%	45.6%	-48.3%	-4.3%	
102 Oct 2021	0.0%	3.7%	23.1%	3.1%	5.4%	9.2%	0.5%	-9.6%	-15.4%	0.0%	
103 Nov 2021	0.0%	-0.5%	36.8%	8.0%	17.3%	8.0%	0.8%	0.0%	3.3%	0.0%	
104 Dec 2021	98.4%	1.4%	-4.5%	21.0%	22.0%	5.4%	3.9%	-0.5%	-16.2%	-4.9%	

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

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
105	\$7,123,716	\$18,861,392	\$39,638,333	\$164,078,806	\$148,851,951	\$110,782,638	\$169,343,067	-\$104,180	-\$508,710	\$31,084,663	\$689,151,677

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
106	\$3,603,877	\$10,101,404	\$713,064	\$40,648,447	\$115,762,336	\$31,361,334	\$92,948,506	-\$11,387	\$3,397	\$31,869,170	\$327,000,148

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

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
107	\$3,519,838	\$8,759,988	\$38,925,270	\$123,430,359	\$33,089,615	\$79,421,304	\$76,394,561	-\$92,793	-\$512,107	-\$784,507	\$362,151,529

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 - C 11
	<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 2021	\$64,117	\$776	\$1,855,295	\$2,226,420	\$6,361,279	\$2,198,296	\$58,034,503	\$1,143	-\$26,972	\$315,406	\$71,030,262
109	Feb 2021	\$0	\$219,920	\$2,974,118	\$13,839,451	\$8,414,074	\$6,844,589	-\$1,544,576	\$3,932	-\$177,872	-\$288,666	\$30,284,971
110	Mar 2021	-\$1,730	\$145,189	\$1,812,334	\$11,433,162	\$7,744,514	\$5,234,039	\$330,463	-\$168	-\$20,722	-\$11,822	\$26,665,258
111	Apr 2021	\$0	\$15,061	\$816,693	\$18,752,985	\$12,272,708	\$19,215,019	-\$17,472,164	\$379	-\$72,826	-\$1,239,336	\$32,288,520
112	May 2021	\$0	\$22,104	\$1,375,923	\$16,246,855	-\$22,322,757	\$13,118,041	\$14,528,524	-\$9,047	\$94,928	\$358,900	\$23,413,472
113	Jun 2021	-\$1,015	\$29,838	\$4,620,315	\$8,745,793	\$3,942,341	\$5,344,369	\$11,787,668	-\$1,477	-\$294,558	\$57,865	\$34,231,140
114	Jul 2021	-\$4,906	\$0	\$1,334,601	\$8,892,945	\$2,750,968	\$4,042,790	\$1,265,707	-\$54,387	-\$357,428	-\$15,402	\$17,854,890
115	Aug 2021	\$0	\$7,920,495	-\$50,502	\$1,266,263	-\$1,962,635	-\$1,198,236	\$4,551,983	-\$239	-\$48,822	-\$33,517	\$10,444,789
116	Sep 2021	\$0	\$898	\$2,645,646	\$2,374,884	\$1,067,184	\$6,740,950	\$895,682	-\$42,278	\$247,514	\$33,372	\$13,963,851
117	Oct 2021	\$0	\$322,904	\$8,974,426	\$3,850,767	\$1,790,361	\$7,294,421	\$410,609	\$8,943	\$78,845	\$30	\$22,731,306
118	Nov 2021	-\$128	-\$40,274	\$14,335,879	\$9,850,770	\$5,740,365	\$6,314,795	\$640,189	-\$20	-\$17,008	-\$80	\$36,824,488
119	Dec 2021	<u>\$3,463,500</u>	<u>\$123,078</u>	<u>-\$1,769,459</u>	<u>\$25,950,064</u>	<u>\$7,291,212</u>	<u>\$4,272,231</u>	<u>\$2,965,973</u>	<u>\$426</u>	<u>\$82,812</u>	<u>\$38,744</u>	<u>\$42,418,582</u>
120	Total:	\$3,519,838	\$8,759,988	\$38,925,270	\$123,430,359	\$33,089,615	\$79,421,304	\$76,394,561	-\$92,793	-\$512,107	-\$784,507	\$362,151,529

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.

Schedule 8  
Accumulated Depreciation  
(Revised 2021 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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Accumulated Depreciation Reserve

Input cells are shaded yellow

Workpaper: WP Schedule 6&8

1) Transmission Depreciation Reserve - ISO

Prior Year: 2021

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												=Sum C2 to C11
	FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2020	\$0	\$28,880,389	\$134,475,287	\$653,865,733	\$620,983,160	\$54,390,209	\$479,315,985	\$13,325,809	\$18,127,407	\$25,770,801	\$2,029,134,780
2	Jan 2021	\$0	\$29,111,399	\$136,127,550	\$661,558,926	\$626,176,625	\$55,293,348	\$478,640,862	\$13,625,488	\$18,353,977	\$26,091,799	\$2,044,979,976
3	Feb 2021	\$0	\$29,341,515	\$137,741,634	\$666,973,085	\$631,551,789	\$55,319,696	\$482,589,687	\$13,933,665	\$18,778,813	\$26,276,695	\$2,062,506,579
4	Mar 2021	\$0	\$29,572,241	\$139,405,918	\$672,893,128	\$636,889,502	\$55,673,464	\$486,401,125	\$14,229,335	\$18,996,519	\$26,523,775	\$2,080,585,007
5	Apr 2021	\$0	\$29,803,700	\$141,111,662	\$677,386,301	\$642,607,847	\$53,384,961	\$491,550,884	\$14,526,674	\$19,282,643	\$26,493,467	\$2,096,148,139
6	May 2021	\$0	\$30,035,151	\$142,798,087	\$682,416,260	\$645,564,053	\$52,314,494	\$494,252,348	\$14,795,255	\$19,348,038	\$26,822,691	\$2,108,346,378
7	Jun 2021	\$0	\$30,266,600	\$144,366,484	\$688,979,663	\$651,235,320	\$52,976,542	\$497,695,538	\$15,086,920	\$19,925,675	\$27,175,786	\$2,127,708,528
8	Jul 2021	\$0	\$30,498,214	\$146,068,676	\$695,531,910	\$656,742,196	\$53,927,609	\$502,017,397	\$15,217,149	\$20,584,999	\$27,523,147	\$2,148,111,297
9	Aug 2021	\$0	\$30,697,445	\$147,825,969	\$703,614,267	\$661,531,109	\$55,742,091	\$505,759,076	\$15,512,514	\$20,837,541	\$27,804,341	\$2,169,324,353
10	Sep 2021	\$0	\$30,940,012	\$149,481,490	\$711,479,655	\$666,562,120	\$56,042,300	\$509,788,060	\$15,679,614	\$20,700,424	\$28,100,791	\$2,188,774,466
11	Oct 2021	\$0	\$31,181,264	\$150,904,032	\$719,057,534	\$671,656,171	\$56,259,064	\$513,858,241	\$16,002,936	\$20,785,802	\$28,390,218	\$2,208,095,263
12	Nov 2021	\$0	\$31,424,448	\$152,143,610	\$725,454,328	\$677,073,084	\$56,684,837	\$517,913,201	\$16,298,922	\$20,997,423	\$28,679,809	\$2,226,669,662
13	Dec 2021	\$0	\$31,666,909	\$154,021,243	\$728,729,446	\$682,627,657	\$57,518,721	\$521,796,139	\$16,596,272	\$21,077,786	\$28,978,356	\$2,243,012,529
14	13-Mo. Avg:	\$0	\$30,263,022	\$144,343,972	\$691,380,018	\$651,630,818	\$55,040,564	\$498,582,965	\$14,986,966	\$19,830,542	\$27,279,360	\$2,133,338,227

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

	Col 1	Col 2	Col 3	Col 4	Col 5	
						=Sum C2 to C4
	FERC Account:					
	Mo/YR	360	361	362	Total	Notes
15	Dec 2020	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2021	\$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

	Col 1	Col 2	Col 3 =C4+C5	Col 4	Col 5	
	Mo/YR		Gen. and Int. Depreciation Reserve	General Depreciation Reserve	Intangible Depreciation Reserve	Source
18	Dec 2020	BOY:	\$1,924,116,298	\$1,248,383,598	\$675,732,700	FF1 219.28c and 200.21c for previous year
19	Dec 2021	EOY:	\$1,984,337,560	\$1,322,230,798	\$662,106,762	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$1,954,226,929			Average of Line 18 and Line 19

Changed from \$1,251,064,280 to \$1,248,383,598 due to DESI depreciation adjustment.

a) Average BOY/EOY General and Intangible Depreciation Reserve

		Amount	Source
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$1,954,226,929	Line 20
22	Transmission W&S Allocation Factor:	6.2175%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$121,503,705	Line 21 * Line 22

Changed from \$1,325,390,156 to \$1,322,230,798 due to DESI depreciation adjustment.

b) EOY General and Intangible Depreciation Reserve

		Amount	Source
24	Total G+I Dep. Reserve on Average EOY basis:	\$1,984,337,560	Line 19
25	Transmission W&S Allocation Factor:	6.2175%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$123,375,828	Line 24 * Line 25

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

1) ISO Depreciation Expense (See Note 3)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
27	Jan 2021	\$0	\$231,014	\$1,722,228	\$8,134,421	\$4,680,983	\$1,321,117	\$3,684,491	\$296,193	\$191,119	\$249,728	\$20,511,292
28	Feb 2021	\$0	\$231,015	\$1,726,241	\$8,156,840	\$4,697,303	\$1,327,757	\$3,832,794	\$296,178	\$191,043	\$250,124	\$20,709,294
29	Mar 2021	\$0	\$231,319	\$1,732,630	\$8,185,849	\$4,713,793	\$1,348,951	\$3,836,263	\$296,184	\$190,469	\$249,752	\$20,785,210
30	Apr 2021	\$0	\$231,520	\$1,736,542	\$8,209,611	\$4,729,621	\$1,364,981	\$3,837,232	\$296,184	\$190,402	\$249,736	\$20,845,830
31	May 2021	\$0	\$231,541	\$1,738,313	\$8,249,735	\$4,754,590	\$1,423,756	\$3,792,862	\$296,184	\$190,167	\$248,126	\$20,925,275
32	Jun 2021	\$0	\$231,572	\$1,742,634	\$8,296,630	\$5,353,660	\$1,678,210	\$4,328,692	\$296,172	\$190,473	\$340,019	\$22,458,062
33	Jul 2021	\$0	\$231,614	\$1,752,521	\$8,314,637	\$5,285,251	\$1,719,750	\$4,416,940	\$296,170	\$189,524	\$350,842	\$22,557,248
34	Aug 2021	\$0	\$231,614	\$1,755,389	\$8,333,303	\$4,947,028	\$1,586,653	\$4,083,629	\$296,095	\$188,371	\$288,768	\$21,710,849
35	Sep 2021	\$0	\$242,571	\$1,755,291	\$8,336,039	\$4,945,035	\$1,581,912	\$4,096,269	\$296,095	\$188,213	\$288,909	\$21,730,334
36	Oct 2021	\$0	\$242,572	\$1,760,976	\$8,341,018	\$4,949,815	\$1,603,703	\$4,101,027	\$296,036	\$189,012	\$289,421	\$21,773,580
37	Nov 2021	\$0	\$243,019	\$1,780,198	\$8,349,004	\$4,954,453	\$1,626,448	\$4,103,051	\$296,049	\$189,266	\$289,609	\$21,831,097
38	Dec 2021	\$0	\$242,964	\$1,810,905	\$8,417,861	\$4,967,173	\$1,646,193	\$4,105,745	\$296,049	\$189,211	\$289,792	\$21,965,893
39	Total:	\$0	\$2,822,335	\$21,013,866	\$99,324,949	\$58,978,705	\$18,229,432	\$48,218,995	\$3,553,588	\$2,277,270	\$3,384,825	\$257,803,964



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**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 2021	1.8%	0.0%	4.8%	1.8%	19.2%	2.8%	76.0%	-1.2%	5.3%	-40.2%
41	Feb 2021	0.0%	2.5%	7.6%	11.2%	25.4%	8.6%	-2.0%	-4.2%	34.7%	36.8%
42	Mar 2021	0.0%	1.7%	4.7%	9.3%	23.4%	6.6%	0.4%	0.2%	4.0%	1.5%
43	Apr 2021	0.0%	0.2%	2.1%	15.2%	37.1%	24.2%	-22.9%	-0.4%	14.2%	158.0%
44	May 2021	0.0%	0.3%	3.5%	13.2%	-67.5%	16.5%	19.0%	9.7%	-18.5%	-45.7%
45	Jun 2021	0.0%	0.3%	11.9%	7.1%	11.9%	6.7%	15.4%	1.6%	57.5%	-7.4%
46	Jul 2021	-0.1%	0.0%	3.4%	7.2%	8.3%	5.1%	1.7%	58.6%	69.8%	2.0%
47	Aug 2021	0.0%	90.4%	-0.1%	1.0%	-5.9%	-1.5%	6.0%	0.3%	9.5%	4.3%
48	Sep 2021	0.0%	0.0%	6.8%	1.9%	3.2%	8.5%	1.2%	45.6%	-48.3%	-4.3%
49	Oct 2021	0.0%	3.7%	23.1%	3.1%	5.4%	9.2%	0.5%	-9.6%	-15.4%	0.0%
50	Nov 2021	0.0%	-0.5%	36.8%	8.0%	17.3%	8.0%	0.8%	0.0%	3.3%	0.0%
51	Dec 2021	98.4%	1.4%	-4.5%	21.0%	22.0%	5.4%	3.9%	-0.5%	-16.2%	-4.9%

**3) Calculation of Non-Incentive ISO Reserve**

A) Change in Depreciation Reserve - ISO (See Note 5)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
52	\$0	\$2,786,520	\$19,545,956	\$74,863,713	\$61,644,497	\$3,128,512	\$42,480,154	\$3,270,463	\$2,950,379	\$3,207,555	\$213,877,749
B) Total Depreciation Expense (See Note 6)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	\$0	\$2,822,335	\$21,013,866	\$99,324,949	\$58,978,705	\$18,229,432	\$48,218,995	\$3,553,588	\$2,277,270	\$3,384,825	\$257,803,964
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	-\$35,815	-\$1,467,910	-\$24,461,236	\$2,665,792	-\$15,100,920	-\$5,738,841	-\$283,125	\$673,109	-\$177,270	-\$43,926,215

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**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> 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>
55	Jan 2021	\$0	-\$3	-\$69,965	-\$441,229	\$512,482	-\$417,977	-\$4,359,613	\$3,487	\$35,452	\$71,270	-\$4,666,096
56	Feb 2021	\$0	-\$899	-\$112,157	-\$2,742,681	\$677,861	-\$1,301,409	\$116,030	\$11,998	\$233,793	-\$65,228	-\$3,182,691
57	Mar 2021	\$0	-\$594	-\$68,345	-\$2,265,806	\$623,920	-\$995,184	-\$24,825	-\$514	\$27,237	-\$2,671	-\$2,706,781
58	Apr 2021	\$0	-\$62	-\$30,798	-\$3,716,437	\$988,724	-\$3,653,484	\$1,312,527	\$1,156	\$95,722	-\$280,045	-\$5,282,698
59	May 2021	\$0	-\$90	-\$51,887	-\$3,219,776	-\$1,798,384	-\$2,494,224	-\$1,091,398	-\$27,603	-\$124,773	\$81,098	-\$8,727,037
60	Jun 2021	\$0	-\$122	-\$174,237	-\$1,733,228	\$317,606	-\$1,016,162	-\$885,502	-\$4,508	\$387,164	\$13,075	-\$3,095,912
61	Jul 2021	\$0	\$0	-\$50,329	-\$1,762,390	\$221,626	-\$768,684	-\$95,081	-\$165,941	\$469,800	-\$3,480	-\$2,154,479
62	Aug 2021	\$0	-\$32,383	\$1,904	-\$250,946	-\$158,115	\$227,829	-\$341,950	-\$730	\$64,171	-\$7,574	-\$497,793
63	Sep 2021	\$0	-\$4	-\$99,770	-\$470,651	\$85,975	-\$1,281,703	-\$67,285	-\$128,995	-\$325,330	\$7,541	-\$2,280,221
64	Oct 2021	\$0	-\$1,320	-\$338,434	-\$763,139	\$144,236	-\$1,386,939	-\$30,845	\$27,285	-\$103,634	\$7	-\$2,452,783
65	Nov 2021	\$0	\$165	-\$540,620	-\$1,952,210	\$462,460	-\$1,200,675	-\$48,092	-\$62	\$22,355	-\$18	-\$3,256,698
66	Dec 2021	<u>\$0</u>	<u>-\$503</u>	<u>\$66,728</u>	<u>-\$5,142,743</u>	<u>\$587,400</u>	<u>-\$812,309</u>	<u>-\$222,807</u>	<u>\$1,301</u>	<u>-\$108,848</u>	<u>\$8,755</u>	<u>-\$5,623,026</u>
67	Total:	\$0	-\$35,815	-\$1,467,910	-\$24,461,236	\$2,665,792	-\$15,100,920	-\$5,738,841	-\$283,125	\$673,109	-\$177,270	-\$43,926,215

**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.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	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.	5,489,578	Traditional OOR	5,489,578	0	5,489,578	0			0	0	1
1b	450	4191115	Residential Late Payment	3,294,824	Traditional OOR	3,294,824	0	3,294,824	0			0	0	1
2	450 Total			8,784,402		8,784,402	0	8,784,402	0		0	0	0	
3	FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)			8,784,402										
4a	451	4182110	Recover Unauthorized Use/Non-Energy	65,444	Traditional OOR	65,444	0	65,444	0			0	0	1
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	485,580	Traditional OOR	485,580	0	485,580	0			0	0	1
4c	451	4192110	Miscellaneous Service Revenues	0	Traditional OOR	0	0	0	0			0	0	1
4d	451	4192115	Returned Check Charges	1,002,330	Traditional OOR	1,002,330	0	1,002,330	0			0	0	1
4e	451	4192125	Service Reconnection Charges	0	Traditional OOR	0	0	0	0			0	0	1
4f	451	4192130	Service Establishment Charge	-49	Traditional OOR	-49	0	-49	0			0	0	1
4g	451	4192140	Field Collection Charges	17	Traditional OOR	17	0	17	0			0	0	1
4h	451	4192510	Quickcheck Revenue	0	GRSM	0	0	0	0	P		0	0	2
4i	451	4192910	PUC Reimbursement Fee-Elect	1,148,877	Other Ratemaking	0	0	0	0			0	1,148,877	6
4j	451	4182120	Uneconomic Line Extension	0	Traditional OOR	0	0	0	0			0	0	1
4k	451	4192152	Opt Out CARE-Res-Ini	270	Other Ratemaking	0	0	0	0			0	270	1
4l	451	4192155	Opt Out CARE-Res-Mo	29,470	Other Ratemaking	0	0	0	0			0	29,470	1
4m	451	4192158	Opt Out NonCARE-Res-Ini	6,300	Other Ratemaking	0	0	0	0			0	6,300	1
4n	451	4192160	Opt Out NonCARE-Res-Mo	138,170	Other Ratemaking	0	0	0	0			0	138,170	1
4o	451	4192135	Conn-Charge - Residential	2,906,174	Traditional OOR	2,906,174	0	2,906,174	0			0	0	1
4p	451	4192145	Conn-Charge - Non-Residential	1,506,365	Traditional OOR	1,506,365	0	1,506,365	0			0	0	1
4q	451	4192150	Conn-Charge - At Pole	1,695	Traditional OOR	1,695	0	1,695	0			0	0	1
4r	451	4184515	NEM 2.0	5,787,150	Traditional OOR	5,787,150	0	5,787,150	0			0	0	1
4s	451	4186927	AR Service Guarantee	-1,060,080	Traditional OOR	-1,060,080	0	-1,060,080	0			0	0	1
4t	451	4184533	Rule 21 Fast Track Application Fee	235,200	Traditional OOR	235,200	0	235,200	0			0	0	1
4u	451	4184531	WDAT Pre Application Fee	14,025	Traditional OOR	14,025	0	14,025	0			0	0	1
4v	451	4184532	Rule 21 Pre Application Fee	34,750	Traditional OOR	34,750	0	34,750	0			0	0	1
4w	451	4184534	WDAT Fast Track Application Fee	21,500	Traditional OOR	21,500	0	21,500	0			0	0	1
4x	451	4184535	Rule 21 Supplemental Review Fee	196,255	Traditional OOR	196,255	0	196,255	0			0	0	1
5	451 Total			12,519,444		11,196,357	0	11,196,357	0		0	0	1,323,087	
6	FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)			12,519,444										
7a	453	4183120	APS Palo Verde Water Sales	518,333	GRSM	0	0	0	518,333	P	81,483	436,850	0	2
7b	453	4183110	Sales of Water & Water Power - San Joaquin	852,769	Traditional OOR	852,769	0	852,769	0			0	0	1
8	453 Total			1,371,101		852,769	0	852,769	518,333		81,483	436,850	0	
9	FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)			1,371,101										
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	439,242	Traditional OOR	439,242	0	439,242	0			0	0	4
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos	6,208,065	Traditional OOR	6,208,065	0	6,208,065	0			0	0	4
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	2,653,624	Traditional OOR	2,653,624	0	2,653,624	0			0	0	4
10d	454	4184120	Joint Pole - Aud - Unauth Penalty	166,000	Traditional OOR	166,000	0	166,000	0			0	0	4
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	231,043	GRSM	0	0	0	231,043	P	40,073	190,970	0	2
10f	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	8,169	GRSM	0	0	0	8,169	P	3,061	5,108	0	2
10g	454	4184514	Joint Pole - Non-Tariff Requests for Information	0	GRSM	0	0	0	0	P	0	0	0	2
10h	454	4184516	Oil And Gas Royalties	11,001	GRSM	0	0	0	11,001	P	1,131	9,870	0	2
10i	454	4184518	Def Operating Land & Facilities Rent Rev	141,114	Traditional OOR	141,114	0	141,114	0			0	0	4
10j	454	4184810	Facility Cost -EIX/Nonutility	44,624	Other Ratemaking	2,972	2,972	0	0			0	41,652	6, 12
10k	454	4184815	Facility Cost- Utility	0	Traditional OOR	0	0	0	0			0	0	7
10l	454	4184820	Rent Billed to Non-Utility Affiliates	1,355,906	Other Ratemaking	90,303	90,303	0	0			0	1,265,602	6, 12
10m	454	4184925	Rent Billed to Utility Affiliates	0	Traditional OOR	0	0	0	0			0	0	7
10n	454	4194110	Meter Leasing Revenue	0	Traditional OOR	0	0	0	0			0	0	1
10o	454	4194115	Company Financed Added Facilities	27,800,106	Traditional OOR	27,800,106	0	27,800,106	0			0	0	4
10p	454	4194120	Company Financed Interconnect Facilities	6,999,509	Traditional OOR	6,999,509	0	6,999,509	0			0	0	4
10q	454	4194130	SCE Financed Added Facility	5,193,336	Traditional OOR	5,193,336	0	5,193,336	0			0	0	4
10r	454	4194135	Interconnect Facility Finance Charge	1,537,247	Traditional OOR	1,537,247	661,945	875,302	0			0	0	8
10s	454	4204515	Operating Land & Facilities Rent Revenue	23,196,726	GRSM	0	0	0	23,196,726	P	4,078,977	19,117,749	0	2
10t	454	4867020	Nonoperating Misc Land & Facilities Rent	65,901	Traditional OOR	65,901	0	65,901	0			0	0	4
10u	454	-	Miscellaneous Adjustments	1	Traditional OOR	1	0	1	0			0	0	1
10v	454	4206515	Op Misc Land/Fac Rev	1,730,462	GRSM	0	0	0	1,730,462	P	1,074,395	656,067	0	2
10w	454	4184122	T-Unauth Pole Rent	0	Traditional OOR	0	0	0	0			0	0	4
10x	454	4184124	T-P&E Fees	57,225	Traditional OOR	57,225	0	57,225	0			0	0	4
10y	454	4184921	Rent Rev NU-NonBRRA	98,719	Other Ratemaking	6,441	6,441	0	0			0	90,277	6, 12
10z	454	4184911	Fac Cost N/U-BRRRA	625,302	Other Ratemaking	41,645	41,645	0	0			0	583,657	6, 12
10aa	454	4184515	NEM 2.0	0	Other Ratemaking	0	0	0	0			0	0	6
10bb	454	4184126	Joint Pole - Tariffed - PA Inspect	9,489	Traditional OOR	9,489	0	9,489	0			0	0	4
10cc	454	4184526	Joint Pole - Non-Tariff PA Inspect	0	GRSM	0	0	0	0	P	0	0	0	2
10dd	454	4197020	Non-606 Def Operating Land & Fac Rent Rev-Pass	0	Traditional OOR	0	0	0	0			0	0	4
10ee	454	6120090	Nonoperating Land & Facilities Rent Expense	(2,561)	Traditional OOR	(2,561)	0	(2,561)	0			0	0	4
11	454 Total			78,568,251		51,409,662	803,307	50,606,355	25,177,401		5,197,636	19,979,765	1,981,189	
12	FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)			78,568,251										

A	B	C	D	E	F	G	H	I	J	K	L	M	N	
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Other Ratemaking	Notes
						Traditional OOR		GRSM				Total		
12a	456	4186114	Energy Related Services	1,282,475	Traditional OOR	1,282,475	0	1,282,475	0			0	0	1
12b	456	4186118	Distribution Miscellaneous Electric Revenues	9,613	Traditional OOR	9,613	0	9,613	0			0	0	4
12c	456	4186120	Added Facilities - One Time Charge	156,830	Traditional OOR	156,830	0	156,830	0			0	0	4
12d	456	4186122	Building Rental - Nev Power/Mohave Cr		Traditional OOR	0	0	0	0			0	0	3
12e	456	4186126	Service Fee - Optimal Bill Prd		Traditional OOR	0	0	0	0			0	0	1
12f	456	4186128	Miscellaneous Revenues	772,617	Traditional OOR	772,617	0	772,617	0			0	0	1
12g	456	4186130	Tule Power Plant - Revenue		Traditional OOR	0	0	0	0			0	0	3
12h	456	4186142	Microwave Agreement		Traditional OOR	0	0	0	0			0	0	4
12i	456	4186150	Utility Subs Labor Markup		Traditional OOR	0	0	0	0			0	0	7
12j	456	4186155	Non Utility Subs Labor Markup	6,258	Other Ratemaking	417	417	0	0			0	5,842	6,12
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay	-1,567	Traditional OOR	-1,567	0	-1,567	0			0	0	4
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	15,732	Traditional OOR	15,732	0	15,732	0			0	0	4
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Eltwanda	-4,754	Traditional OOR	-4,754	0	-4,754	0			0	0	4
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	1,076	Traditional OOR	1,076	0	1,076	0			0	0	4
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater	775	Traditional OOR	775	0	775	0			0	0	4
12p	456	4186194	Property License Fee revenue	208,656	Traditional OOR	208,656	0	208,656	0			0	0	4
12q	456	4186512	Revenue From Recreation, Fish & Wildlife	1,948,152	GRSM	0	0	0	1,948,152	P	20,436	1,927,716	0	2
12r	456	4186514	Mapping Services	208,838	GRSM	0	0	0	208,838	P	15,566	193,272	0	2
12s	456	4186518	Enhanced Pump Test Revenue	94,875	GRSM	0	0	0	94,875	P	5,822	89,053	0	2
12t	456	4186524	Revenue From Scrap Paper - General Office	0	GRSM	0	0	0	0	P	0	0	0	2
12u	456	4186528	CTAC Revenues	0	GRSM	0	0	0	0	P	0	0	0	2
12v	456	4186530	AGTAC Revenues	0	GRSM	0	0	0	0	P	0	0	0	2
12w	456	4186716	ADT Vendor Service Revenue	0	GRSM	0	0	0	0	A	0	0	0	2
12xx	456	4186718	Read Water Meters - Irvine Ranch	0	GRSM	0	0	0	0	A	0	0	0	2
12yy	456	4186720	Read Water Meters - Rancho California	0	GRSM	0	0	0	0	A	0	0	0	2
12zz	456	4186722	Read Water Meters - Long Beach	0	GRSM	0	0	0	0	A	0	0	0	2
12aa	456	4186730	SSID Transformer Repair Services Revenue	0	GRSM	0	0	0	0	A	0	0	0	2
12bb	456	4186815	Employee Transfer/Affiliate Fee		Other Ratemaking	0	0	0	0			0	0	6
12cc	456	4186910	ITCC/CIAC Revenues	25,170,810	Traditional OOR	25,170,810	0	25,170,810	0			0	0	4
12dd	456	4186912	Revenue From Decommission Trust Fund	262,180,764	Other Ratemaking	0	0	0	0			0	262,180,764	6
12ee	456	4186914	Revenue From Decommissioning Trust FAS115	-35,828,736	Other Ratemaking	0	0	0	0			0	-35,828,736	6
12ff	456	4186916	Offset to Revenue from NDT Earnings/Realized	-262,180,764	Other Ratemaking	0	0	0	0			0	-262,180,764	6
12gg	456	4186918	Offset to Revenue from FAS 115 FMV	35,828,736	Other Ratemaking	0	0	0	0			0	35,828,736	6
12hh	456	4186920	Revenue From Decommissioning Trust FAS115-1	31,422,259	Other Ratemaking	0	0	0	0			0	31,422,259	6
12ii	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss	-31,422,259	Other Ratemaking	0	0	0	0			0	-31,422,259	6
12jj	456	4188712	Power Supply Installations - IMS	0	GRSM	0	0	0	0	A	0	0	0	2
12kk	456	4188714	Consulting Fees - IMS	0	GRSM	0	0	0	0	A	0	0	0	2
12ll	456	4196105	DA Revenue	47,291	Traditional OOR	47,291	0	47,291	0			0	0	1
12mm	456	4196158	EDBL Customer Finance Added Facilities	7,877,640	Traditional OOR	7,877,640	0	7,877,640	0			0	0	4
12nn	456	4196162	SCE Energy Manager Fee Based Services	32,380	Traditional OOR	32,380	0	32,380	0			0	0	4
12oo	456	4196166	SCE Energy Manager Fee Based Services Adj		Traditional OOR	0	0	0	0			0	0	4
12pp	456	4196172	Off Grid Photo Voltaic Revenues		Traditional OOR	0	0	0	0			0	0	1
12qq	456	4196174	Scheduling/Dispatch Revenues		Traditional OOR	0	0	0	0			0	0	4
12rr	456	4196176	Interconnect Facilities Charges-Customer Financed	455,407	Traditional OOR	455,407	5,546	449,861	0			0	0	8
12ss	456	4196178	Interconnect Facilities Charges - SCE Financed	3,043,708	Traditional OOR	3,043,708	0	3,043,708	0			0	0	4
12tt	456	4196184	DMS Service Fees	732	Traditional OOR	732	0	732	0			0	0	4
12uu	456	4196188	CCA - Information Fees	1,619,255	Traditional OOR	1,619,255	0	1,619,255	0			0	0	6
12vv	456	-	Miscellaneous Adjustments		Traditional OOR	0	0	0	0			0	0	1
12ww	456	4186911	Grant Amortization	3,353,919	Other Ratemaking	0	0	0	0			0	3,353,919	6
12xx	456	4186925	GHG Allowance Revenue	551,751,564	Other Ratemaking	0	0	0	0			0	551,751,564	6
12yy	456	4186132	Intercon One Time	50,677	Traditional OOR	50,677	0	50,677	0			0	0	4
12zz	456	4186116	EV Charging Revenue		Traditional OOR	0	0	0	0			0	0	4
12aaa	456	4186115	Energy Retld Srv-TSP	-109,979	Traditional OOR	-109,979	0	-109,979	0			0	0	4
12bbb	456	4186156	NIJ Labor Mktp-BRRBA	87,695	Other Ratemaking	5,840	5,840	0	0			0	81,854	6,12
12ccc	456	4186720	LCFS CR 411.8	84,403,273	Traditional OOR	84,403,273	0	84,403,273	0			0	0	4
12ddd	456	4186128	Miscellaneous Revenues - ISO		Traditional OOR	0	0	0	0			0	0	5
12eee	456	4186732	Power Quality C&I Customer Program		GRSM	0	0	0	0	A	0	0	0	2
12fff	456	4171023	Gas Sales - ERRRA	36,957,719	Other Ratemaking	0	0	0	0			0	36,957,719	6
12ggg	456	4186182	Miscellaneous Electric Revenue - ERRRA		Other Ratemaking	0	0	0	0			0	0	6
12hhh	456	4186119	PUCRF Rate Adjustment - Electric		Traditional OOR	0	0	0	0			0	0	1
12iii	456	4186188	Utility Earnings - Mono Power Co		Traditional OOR	0	0	0	0			0	0	1
12jjj	456	4186115	Energy Retld Srvcs-Tehachapi Storage Project (TSP)		Other Ratemaking	0	0	0	0			0	0	6
12kkk	456	4186182	Misc Electric Rev	30,000	Other Ratemaking	0	0	0	0			0	30,000	6,1
12lll	456	4186189	IC Serving&Admin Rev	167,337	Other Ratemaking	0	0	0	0			0	167,337	6,1
12mmm	456	4196201	SCEFinc Add Fac-FERC	(195,875)	Traditional OOR	-195,875	368,506	-564,381	0			0	0	8
12nnn	456	4196202	CusFinc IC Fac-FERC	72,534	Traditional OOR	72,534	72,534	0	0			0	0	8
12ooo	456	4196203	CusFinc IC Fac-CPUC	8,780,491	Traditional OOR	8,780,491	0	8,780,491	0			0	0	4
12ppp	456	4196204	SCEFinc IC Fac-FERC	2,791,067	Traditional OOR	2,791,067	1,274,481	1,516,587	0			0	0	8
13	456	Total		731,087,221		136,487,122	1,727,324	134,759,798	2,251,865		41,824	2,210,041	592,348,234	
14	FF-1 Total for Acct 456 - Other electric Revenues, p300.21b (Must Equal Line 13)			731,087,221										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
						Traditional OOR			GRSM				Other Ratemaking	
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
15a	456.1	4188112	Trans of Elec of Others - Pasadena	2,400	Traditional OOR	2,400	2,400	0	0			0	0	5
15b	456.1	4188114	FTS PPU/Non-ISO	296,028	Traditional OOR	296,028	0	296,028	0			0	0	4
15c	456.1	4188116	FTS Non-PPU/Non-ISO	898,963	Traditional OOR	898,963	0	898,963	0			0	0	4
15d	456.1	4188812	ISO-Wheeling Revenue - Low Voltage	137,028	Other Ratemaking	0	0	0	0			0	137,028	6
15e	456.1	4188814	ISO-Wheeling Revenue - High Voltage	84,928,876	Other Ratemaking	0	0	0	0			0	84,928,876	6
15f	456.1	4188816	ISO-Congestion Revenue		Other Ratemaking	0	0	0	0			0	0	6
15g	456.1	4198110	Transmission of Elec of Others	39,722,400	Traditional OOR	39,722,400	39,722,400	0	0			0	0	5
15h	456.1	4198112	WDAT	9,214,286	Traditional OOR	9,214,286	0	9,214,286	0			0	0	4
15i	456.1	4198114	Radial Line Rev-Base Cost - Reliant Coolwater		Traditional OOR	0	0	0	0			0	0	4
15j	456.1	4198116	Radial Line Rev-Base Cost - Reliant Ormond Beach		Traditional OOR	0	0	0	0			0	0	4
15k	456.1	4198118	Radial Line Rev-O&M - AES Huntington Beach	402,148	Traditional OOR	402,148	0	402,148	0			0	0	4
15l	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay		Traditional OOR	0	0	0	0			0	0	4
15m	456.1	4198122	Radial Line Rev-O&M - Reliant Coolwater		Traditional OOR	0	0	0	0			0	0	4
15n	456.1	4198124	Radial Line Rev-O&M - Ormond Beach	651,331	Traditional OOR	651,331	0	651,331	0			0	0	4
15o	456.1	4198126	High Desert Tie-Line Rental Rev	207,840	Traditional OOR	207,840	0	207,840	0			0	0	4
15p	456.1	4198130	Inland Empire CRT Tie-Line EX	42,492	Traditional OOR	42,492	0	42,492	0			0	0	4
15q	456.1	4198910	Reliability Service Revenue - Non-PTO's		Other Ratemaking	0	0	0	0			0	0	6
15r	456.1	4198132	Radial Line Agreement-Base-Mojave Solr	96,304	Traditional OOR	96,304	0	96,304	0			0	0	4
15s	456.1	4198134	Radial Line Agreement-O&M-Mojave Solr	171,017	Traditional OOR	171,017	0	171,017	0			0	0	4
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	2,910,779	Other Ratemaking	0	0	0	0			0	2,910,779	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	66	Other Ratemaking	0	0	0	0			0	66	6
15w	456.1	4171032	Transmission Sales - PABA	9,513,360	Other Ratemaking	0	0	0	0			0	9,513,360	6
15x	456.1	4198915	RSR - Etc - Non-PTO	-2,116,946	Other Ratemaking	0	0	0	0			0	-2,116,946	6
16	456.1 Total			147,078,371		51,705,209	39,724,800	11,980,409	0		0	0	95,373,162	
17	FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16)			147,078,371										
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	573,361	GRSM	0	0	0	573,361	P	113,104	460,257	0	2
24b	417	4862110	ECS - Dark Fiber	8,379,563	GRSM	0	0	0	8,379,563	A	1,639,061	6,740,502	0	2
24c	417	4862115	ECS - SCE Net Fiber	184,344	GRSM	0	0	0	184,344	A	40,978	143,366	0	2
24d	417	4862120	ECS - Transmission Right of Way	76,603	GRSM	0	0	0	76,603	A	15,810	60,793	0	2
24e	417	4862135	ECS - Wholesale FCC	14,836,301	GRSM	0	0	0	14,836,301	A	3,047,291	11,789,010	0	2
24f	417	4864115	ECS - EU FCC Rev	654,881	GRSM	0	0	0	654,881	A	152,411	502,470	0	2
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	15,101,452	GRSM	0	0	0	15,101,452	A	3,015,927	12,085,525	0	2
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	6,685,302	GRSM	0	0	0	6,685,302	A	1,110,723	5,574,579	0	2
24i	417	4863120	ECS - Communication Sites	333,819	GRSM	0	0	0	333,819	P	55,375	278,444	0	2
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	4,055,776	GRSM	0	0	0	4,055,776	P	824,401	3,231,375	0	2
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	1,353,320	GRSM	0	0	0	1,353,320	P	332,084	1,021,236	0	2
24l	417	4863125	ECS - Micro Cell	1,588,473	GRSM	0	0	0	1,588,473	P	507,102	1,081,371	0	2
24m	417	4864120	ECS - End User Universal Service Fund Fee	196,565	GRSM	0	0	0	196,565	A	53,545	143,020	0	2
24n	417	4864116	ECS - Intrastate End User Revenue	1,637,543	GRSM	0	0	0	1,637,543	A	235,876	1,401,667	0	2
24o	417	4864121	ECS - Intrastate End User Fees	201,991	GRSM	0	0	0	201,991	A	26,831	175,160	0	2
24p	417	4864117	ECS - Interstate End User Tax Exempt	388,868	GRSM	0	0	0	388,868	A	57,750	331,118	0	2
24q	417	4864122	ECS - EU USAC E-Rate	59,022	GRSM	0	0	0	59,022	A	30,730	28,293	0	2
24r	417	4864200	ECS - DF EU Interstate	39,364	GRSM	0	0	0	39,364	A	8,833	30,531	0	2
24s	417	4864201	ECS - DF EU Intrastate	95,856	GRSM	0	0	0	95,856	A	19,682	76,174	0	2
24t	417	4864202	ECS - DF EU Interstate USAC E-Rate	31,382	GRSM	0	0	0	31,382	A	12,887	18,495	0	2
24u	417	4864203	ECS - DF EU Interstate CTF	6,509	GRSM	0	0	0	6,509	A	2,673	3,836	0	2
24v	417	4862105	ECS-Fin Chrg	0	GRSM	0	0	0	0	A	0	0	0	2
24w	417	4863135	ECS - Pass Pole Attachments	0	GRSM	0	0	0	0	P	0	0	0	2
24x	417	4864123	ECS - LIT EU Interstate CTF	1,309	GRSM	0	0	0	1,309	A	2,977	(1,668)	0	2
24y	417	4864124	ECS - LIT EU Interstate USAC E-Rate	777,139	GRSM	0	0	0	777,139	A	39,629	737,511	0	2
24z	417	4864125	ECS - LIT EU Interstate CTF	53,571	GRSM	0	0	0	53,571	A	4,767	48,804	0	2
25	417 ECS Total			57,312,314		0	0	0	57,312,314		11,350,446	45,961,868	0	
26	417 Other			10,824,795										
27	FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)			68,137,109										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
<b>Subsidiaries</b>														
28a	418.1	ESI (Gross Revenues - Active)			GRSM				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		-6,777	Traditional OOR	(6,777)	0	(6,777)	0			0	0	13
28e	418.1	Edison Material Supply (EMS)		336,858	Traditional OOR	336,858	22,435	314,423	0			0	0	7.17
29	418.1	Subsidiaries Total		330,081		330,081	22,435	307,646	0		0	0	0	
30	418.1	Other (See Note 16)		336,858										
31	FF-1	Total for Account 418.1 - Equity in Earnings of Subsidiary Companies, p1117.36c (Must Equal Line 29 + 30)		-6,777										
<b>O&amp;M Services Revenue</b>														
31a	412	O&M Services Formula Revenue (Schedule 35, Line 69)		0	Other Ratemaking	0	0	0	0			0	0	18
31b	412	O&M Services Revenue Total		0		0	0	0	0		0	0	0	
31c	412	Other		7,671,191										
31d	FF-1	Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c)		7,671,191										

32			Totals	1,037,051,186		260,765,601	42,277,866	218,487,735	85,259,913		16,671,389	68,588,524	691,025,672	
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33		Ratepayers' Share of Threshold Revenue	16,671,389		Calculation	
34		ISO Ratepayers' Share of Threshold Revenue	5,425,127		= Line 32K	
35					Note 11	
36		Total Active Incremental Revenue	39,889,185		= Sum Active categories in column L	
37		Ratepayers' Share of Active Incremental Revenue	3,988,918		= Line 36D * 10%	
38		Total Passive Incremental Revenue	28,699,339		= Sum Passive categories in column L	
39		Ratepayers' Share of Passive Incremental Revenue	8,609,802		= Line 38D * 30%	
40		Total Ratepayers' Share of Incremental Revenue	12,598,720		= Line 37D + Line 39D	
41		ISO Ratepayers' Share of Incremental Revenue (%)	32.54%		see Note 11	
42		ISO Ratepayers' Share of Incremental Revenue	4,099,818		= Line 40D * Line 41D	
43		Tot. ISO Ratepayers' Share NTP&S Gross Rev.	9,524,944		= Line 34D + Line 42D	

44	Total Revenue Credits:	Amount	Calculation	
		\$51,802,810	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.

Calculation of Allocation Factors

Inputs are shaded yellow

Workpaper: WP Schedule 27 ISO Allocators

1) Calculation of Transmission Wages and Salaries Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
1	ISO Transmission Wages and Salaries	19-OandM Line 91, Col. 7	\$36,628,694
2	Total Wages and Salaries	FF1 354.28b	\$818,339,058
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$217,038,278
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$601,300,780
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	-\$18,680,115
6	Less A&G NOIC	20-AandG, Note 2	-\$6,503,599
7	NOIC wo A&G NOIC	Line 5 - Line 6	-\$12,176,516
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$589,124,264
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	6.2175%

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$10,351,699,668
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$2,361,375,916
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$146,818,119
18	Total General Plant	6-PlantInService, Line 21, C1	\$3,672,013,602
19	General Plant - ISO	Line 18 * Line 9	\$228,306,779
20	Total Plant In Service	FF1 207.104g	\$58,731,185,898
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	18.2643%

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	5,649		563 - Overhead Line Expenses - Allocated
28 Non-ISO Line Miles	5,992		567 - Line Rents - Allocated
29 Total Line Miles	11,642	= L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30 Line Miles Percent ISO	48.5%	= L27 / L29	
32 b) Underground Line Miles			
33 ISO Underground Line Miles	4		564 - Underground Line Expense
34 Non-ISO Underground Line Miles	214		572 - Maintenance of Underground Transmission Lines
35 Total Underground Line Miles	219	= L33 + L34	
36 Underground Line Miles Percent ISO	2.0%	= L33 / L35	
37			
38 c) Circuit Breakers			
39 ISO Circuit Breakers	1,299		All Other Non 0% or 100% Transmission O&M Accounts
40 Non-ISO Breakers	2,019		
41 Total Circuit Breakers	3,318	= L39 + L40	
42 Circuit Breakers Percent ISO	39.2%	= L39 / L41	
43			
44 d) Distribution Circuit Breakers			
45 ISO Distribution Circuit Breakers	0		582 - Station Expenses
46 Non-ISO Distribution Circuit Breakers	8,959		590 - Maintenance Supervision and Engineering
47 Total Distribution Circuit Breakers	8,959	= 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	2021	Present	365	0.9365%	Schedule 28 - Workpaper Line 10
2					

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

<u>Line</u>	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>U Factor</u>	<u>Reference</u>
3	2021	Present	365	0.9874%	Schedule 28 - Workpaper Line 11
4					

U Factor changed from 0.98733% to 0.9874% to keep the uncollectible expense \$11,953,557

**3) FF and U Factors**

<u>Prior Year</u>	<u>FF Factor</u>	<u>U Factor</u>	<u>Notes</u>
2021	0.93646%	0.98737%	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:	0.98737%	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$



One Time Adjustment for Revised 2022 True Up TRR		
Description	Amount	Source
Updated TO2024 True Up TRR in TO2025 Draft Annual Update	\$1,254,638,357	TO2025 Draft Annual Update - WP Schedule 3 One Time Adj-Prior Period, Page 171, Line 46
TO2024 True Up TRR in TO2024 Annual Update	\$1,254,760,402	TO2024 Annual Update Filing - Schedule 4, Line 46
<b>Variance*</b>	<b>-\$122,045</b>	

\* Variance Includes Adjustment for:

- (1) 2022 DESI General Plant and Depreciation Adjustments
- (2) 2022 A&G Non-Operating Utility Expenses Adjustment
- (3) 2022 Uncollectibles Expense Factor Adjustment
- (4) 2022 OOR Adjustment

Calculation of True Up TRR

A) Rate Base for True Up TRR

Line	Rate Base Item	Calculation Method	Notes	FERC Form 1 Reference or Instruction	Amount
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$10,684,096,594
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$362,353,167
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$7,762,115
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$25,676,658
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$15,223,769
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$31,207,356
8	Working Capital			Line 5 + Line 6 + Line 7	\$72,107,784
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$2,326,263,471
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	\$0
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	-\$125,073,299
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$2,451,336,770
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	-\$1,441,574,972
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 13, C2	\$346,163,361
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$35,731,273
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$89,403,363
17	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
18	Rate Base			L1+L2+L3+L4+L8+L12+L13+L14+L15+L16+L17	\$7,454,436,643

B) Return on Capital

Line					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.0085%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$522,441,624

C) Income Taxes

21	Income Taxes = [((RB * ER) + D) * (CTR/(1 – CTR))] + CO/(1 – CTR)				\$137,401,298
Where:					
22	RB = Rate Base		Line 18		\$7,454,436,643
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1	Instruction 1, Line k		5.1480%
24	CTR = Composite Tax Rate		1-Base TRR L 59		27.9836%
25	CO = Credits and Other		1-Base TRR L 63		-\$8,591,785
26	D = Book Depreciation of AFUDC Equity Book Basis		1-Base TRR L 65		\$551,490

Schedule 4  
True Up TRR  
(Revised 2022 True Up TRR)

TO2025 Draft Annual Update  
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**D) True Up TRR Calculation**

27	O&M Expense	1-Base TRR L 66	\$100,214,567
28	A&G Expense	1-Base TRR L 67	\$149,444,285
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$2,083,731
30	Depreciation Expense	1-Base TRR L 69	\$315,966,081
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
32	Other Taxes	1-Base TRR L 71	\$83,394,361
33	Revenue Credits	1-Base TRR L 72	-\$66,198,997
34	Return on Capital	Line 20	\$522,441,624
35	Income Taxes	Line 21	\$137,401,298
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$0
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	\$0
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,244,746,951
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$24,404,721
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$24,404,721
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$1,244,746,951

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

<u>Line</u>		<u>Reference:</u>	<b>Change In TO2024 TUTRR</b>	
41	True Up TRR wo FF:	Line 40	\$1,244,746,951	
42	Franchise Fee Factor:	28-FFU, L 5	0.936%	
43	Franchise Fee Expense:	Line 41 * Line 42	\$11,656,534	
44	Uncollectibles Expense Factor:	28-FFU, L 5	0.854%	
45	Uncollectibles Expense:	Line 41 * Line 44	\$10,629,651	
45a	O&M Services Formula Revenues	Negative of 35-Other Formula Revenue, L 80	-\$12,394,780	
46	True Up TRR:	L 41 + L 43 + L 45+ L 45a	\$1,254,638,357	TO2024 Annual Update - Schedule 4, Line 46
				Non-Utility A&G Exclusion -\$3,407 Adjustment

Schedule 4  
True Up TRR  
(Revised 2022 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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DESI General Plant &  
-\$54,047 Depreciation Adjustment  
-\$65,623 OOR Input Adjustment  
\$1,032 FF&U Adjustment  
-\$122,045 Total Adjustment

**Instructions:**

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

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

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

		<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>Days ROE In Effect</u>
a	ROE at end of Prior Year	10.30%	See Line e below	Jan 1, 2022	Dec 31, 2022	365
b	ROE start of Prior Year		See Line f below			
c				Total days in year:		365
d	Wtd. Avg. ROE in Prior Year	10.30% ((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year				

Commission Decisions approving ROE:

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

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	1.8604%	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	0.2555%	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	7.0085%	Sum of Lines g to i

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

	<u>Percentage</u>	<u>Reference:</u>
k	5.1480%	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.

Plant In Service

Workpapers for additional information:

WP Schedule 6&8

WP Schedule 6 Prior Year Corp OH Exp

Inputs are shaded yellow

1) Transmission Plant - ISO

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

Prior Year: **2022**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
Line	Mo/YR	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
1	Dec 2021	\$96,071,393	185,859,181	\$843,791,400	\$4,116,024,360	\$2,450,974,771	\$542,755,368	\$1,618,978,825	\$215,308,596	\$58,752,899	\$223,182,876	\$10,351,699,667
2	Jan 2022	\$96,066,441	\$185,860,540	\$846,713,638	\$4,120,545,333	\$2,452,380,781	\$547,407,092	\$1,632,877,371	\$215,308,596	\$58,752,899	\$223,416,530	\$10,379,329,220
3	Feb 2022	\$96,073,324	\$185,860,220	\$852,271,194	\$4,122,185,304	\$2,465,140,588	\$548,282,190	\$1,648,049,328	\$215,308,595	\$58,752,899	\$225,255,627	\$10,417,179,271
4	Mar 2022	\$93,793,095	\$185,855,835	\$856,852,257	\$4,134,944,661	\$2,465,150,183	\$551,395,199	\$1,648,854,275	\$215,308,595	\$58,752,899	\$225,289,706	\$10,436,196,705
5	Apr 2022	\$93,792,976	\$185,855,910	\$858,030,577	\$4,145,968,600	\$2,468,540,439	\$554,151,328	\$1,653,311,295	\$215,308,595	\$58,752,899	\$225,639,563	\$10,459,352,182
6	May 2022	\$93,791,509	\$185,852,876	\$899,184,589	\$4,341,212,834	\$2,480,506,557	\$560,811,462	\$1,683,219,185	\$215,308,561	\$58,752,899	\$225,962,687	\$10,744,603,161
7	Jun 2022	\$93,799,816	\$185,849,748	\$900,898,943	\$4,370,189,507	\$2,483,051,263	\$563,782,691	\$1,691,423,581	\$215,308,562	\$58,752,899	\$226,148,259	\$10,789,205,268
8	Jul 2022	\$93,802,968	\$186,931,334	\$901,570,281	\$4,383,284,853	\$2,483,069,115	\$608,203,698	\$1,704,266,279	\$215,308,562	\$58,752,899	\$226,238,592	\$10,861,428,581
9	Aug 2022	\$93,802,415	\$186,728,398	\$897,037,138	\$4,382,722,363	\$2,489,340,114	\$612,844,467	\$1,700,632,306	\$215,308,563	\$58,752,899	\$226,300,835	\$10,863,469,496
10	Sep 2022	\$93,798,056	\$186,670,308	\$899,705,107	\$4,392,240,469	\$2,494,006,442	\$618,144,764	\$1,692,516,456	\$215,308,563	\$58,752,899	\$226,316,749	\$10,877,459,813
11	Oct 2022	\$93,798,056	\$186,656,345	\$902,508,001	\$4,395,950,220	\$2,497,023,436	\$623,742,397	\$1,690,542,437	\$215,308,516	\$58,752,899	\$226,322,440	\$10,890,604,747
12	Nov 2022	\$91,353,957	\$186,644,460	\$903,426,165	\$4,399,975,999	\$2,498,843,720	\$627,331,402	\$1,691,375,631	\$215,308,516	\$58,752,899	\$226,329,081	\$10,899,341,832
13	Dec 2022	<u>\$91,354,351</u>	<u>\$186,649,854</u>	<u>\$905,947,635</u>	<u>\$4,413,849,878</u>	<u>\$2,498,952,321</u>	<u>\$632,230,698</u>	<u>\$1,693,990,750</u>	<u>\$215,308,527</u>	<u>\$58,752,899</u>	<u>\$226,348,866</u>	<u>\$10,923,385,779</u>
14	13-Mo. Avg:	\$93,946,028	\$186,251,924	\$882,148,994	\$4,286,084,183	\$2,478,998,441	\$583,929,443	\$1,673,079,825	\$215,308,565	\$58,752,899	\$225,596,293	\$10,684,096,594

2) Distribution Plant - ISO

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

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

3) ISO Transmission Plant

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

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

Changed from  
\$3,679,239,676 to  
\$3,672,013,602 due to DESI  
General Plant Adjustment.

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

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

	Note 1 Prior Year Month	Data Source	Col 1 General Plant Balances	Col 2 Intangible Plant Balances	Col 3 Total G&I Plant Balances	Notes
20	December	FF1 206.99.b and 204.5b	\$3,672,013,602	\$2,361,375,916	\$6,033,389,518	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,711,072,319	\$2,365,764,059	\$6,076,836,378	End of year ("EOY") amount

a) BOY/EOY Average G&I Plant

	Amount	Source
22	Average BOY/EOY Value: \$6,055,112,948	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 5.9843%	27-Allocators, Line 9
24	General + Intangible Plant: \$362,353,167	Line 22 * Line 23.

Changed from  
\$3,718,298,393 to  
\$3,711,072,319 due to  
DESI General Plant  
Adjustment.

b) EOY G&I Plant

	Amount	Source
25	EOY Value: \$6,076,836,378	Line 21.
26	Transmission W&S Allocation Factor: 5.9843%	27-Allocators, Line 9
27	General + Intangible Plant: \$363,653,151	Line 25 * Line 26.

Transmission Activity Used to Determine Monthly Transmission Plant - ISO Balances

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

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12 Sum C2 - C11
	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
28	Dec 2021	\$142,939,843	\$238,520,370	\$1,306,459,913	\$7,245,331,489	\$2,528,290,970	\$2,024,504,619	\$2,065,980,164	\$329,224,124	\$403,637,836	\$246,891,224	\$16,531,780,552
29	Jan 2022	\$142,935,691	\$238,519,210	\$1,313,325,036	\$7,255,700,566	\$2,530,418,355	\$2,042,161,407	\$2,091,176,956	\$329,224,124	\$404,318,335	\$247,242,086	\$16,595,021,766
30	Feb 2022	\$142,942,575	\$238,520,600	\$1,326,381,494	\$7,259,095,216	\$2,550,197,153	\$2,045,378,987	\$2,118,661,563	\$329,228,302	\$406,750,948	\$250,121,452	\$16,667,278,289
31	Mar 2022	\$140,852,154	\$238,541,637	\$1,337,143,401	\$7,289,991,601	\$2,550,165,121	\$2,057,183,376	\$2,120,069,462	\$329,228,313	\$406,835,484	\$250,161,100	\$16,720,171,649
32	Apr 2022	\$140,852,036	\$238,541,941	\$1,339,908,129	\$7,317,418,457	\$2,555,375,018	\$2,067,602,191	\$2,128,094,759	\$329,228,313	\$409,044,059	\$250,693,833	\$16,776,758,736
33	May 2022	\$140,850,858	\$238,555,138	\$1,386,629,314	\$7,536,586,520	\$2,571,007,362	\$2,092,972,099	\$2,180,596,543	\$329,678,631	\$409,219,081	\$251,197,236	\$17,137,292,783
34	Jun 2022	\$140,859,165	\$238,568,742	\$1,389,954,172	\$7,604,997,807	\$2,574,106,728	\$2,103,806,082	\$2,188,485,006	\$329,669,696	\$409,318,260	\$251,387,054	\$17,231,152,711
35	Jul 2022	\$140,862,317	\$239,745,817	\$1,390,720,297	\$7,633,408,117	\$2,574,115,584	\$2,273,229,878	\$2,211,744,496	\$329,671,480	\$433,271,358	\$251,524,848	\$17,478,294,191
36	Aug 2022	\$140,862,049	\$240,672,455	\$1,379,840,873	\$7,630,770,279	\$2,583,780,686	\$2,290,789,507	\$2,205,034,784	\$329,663,882	\$433,471,983	\$251,593,615	\$17,486,480,114
37	Sep 2022	\$140,858,537	\$240,925,413	\$1,385,076,910	\$7,648,958,511	\$2,591,025,515	\$2,310,982,723	\$2,190,169,718	\$329,663,918	\$433,406,320	\$251,613,546	\$17,522,681,112
38	Oct 2022	\$140,858,537	\$241,009,519	\$1,391,063,396	\$7,655,053,651	\$2,595,706,230	\$2,332,316,811	\$2,186,513,684	\$330,283,126	\$436,162,857	\$251,618,654	\$17,560,586,465
39	Nov 2022	\$138,619,173	\$241,061,209	\$1,392,828,867	\$7,662,943,838	\$2,598,037,667	\$2,347,259,253	\$2,188,158,721	\$330,283,970	\$436,207,733	\$251,626,155	\$17,587,026,586
40	Dec 2022	\$138,619,567	\$241,067,964	\$1,398,451,729	\$7,695,764,722	\$2,598,053,334	\$2,365,912,988	\$2,191,977,444	\$330,140,963	\$437,739,243	\$251,650,170	\$17,649,378,123

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

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

3) ISO Incentive Plant Balances (See Note 5)

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

4) ISO Incentive Plant Activity (See Note 6)

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

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

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

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

	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
93	Jan 2022	0.2%	-0.1%	13.2%	3.8%	3.3%	5.2%	22.2%	0.0%	2.0%	7.4%
94	Feb 2022	0.0%	0.1%	25.1%	1.1%	32.2%	0.9%	24.1%	0.5%	7.1%	65.3%
95	Mar 2022	47.8%	1.4%	20.7%	11.9%	-0.2%	3.4%	1.2%	0.0%	0.2%	0.3%
96	Apr 2022	0.0%	0.0%	5.3%	10.7%	8.4%	3.0%	7.0%	0.0%	6.5%	11.5%
97	May 2022	0.1%	0.9%	18.7%	15.7%	16.8%	7.4%	44.3%	49.1%	0.5%	11.3%
98	Jun 2022	0.0%	1.0%	5.4%	25.8%	2.5%	3.1%	-0.6%	-1.0%	0.3%	0.3%
99	Jul 2022	0.0%	5.4%	0.3%	10.0%	0.0%	49.6%	20.4%	0.2%	70.2%	3.0%
100	Aug 2022	0.1%	64.3%	-21.3%	-1.4%	15.6%	5.1%	-6.0%	-0.8%	0.6%	0.4%
101	Sep 2022	0.2%	17.7%	8.6%	5.7%	11.8%	5.9%	-13.2%	0.0%	-0.2%	0.3%
102	Oct 2022	0.0%	5.6%	10.7%	1.6%	7.6%	6.2%	-3.3%	67.5%	8.1%	0.0%
103	Nov 2022	51.6%	3.6%	2.8%	2.5%	2.3%	4.5%	1.6%	0.1%	0.1%	0.1%
104	Dec 2022	0.0%	0.1%	10.4%	12.4%	-0.4%	5.5%	2.4%	-15.6%	4.5%	0.3%



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

A) Change in ISO Plant Balance December to December (See Note 9)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
105	-\$4,717,042	\$790,674	\$62,156,235	\$297,825,518	\$47,977,550	\$89,475,331	\$75,011,925	-\$69	\$0	\$3,165,990	\$571,686,112
B) Change in Incentive ISO Plant (See Note 10)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
106	-\$2,702,063	\$1,119,117	\$40,044,918	\$195,712,316	\$8,850,294	-\$34,764	\$12,681,949	\$0	\$0	\$415,876	\$256,087,644
C) Change in Non-Incentive ISO Plant (See Note 11)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
107	-\$2,014,979	-\$328,443	\$22,111,317	\$102,113,202	\$39,127,256	\$89,510,095	\$62,329,976	-\$69	\$0	\$2,750,113	\$315,598,468

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
Mo/YR	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
108 Jan 2022	-\$4,063	\$471	\$2,922,094	\$3,913,096	\$1,295,645	\$4,620,611	\$13,812,190	\$0	\$0	\$202,351	\$26,762,395	
109 Feb 2022	\$0	-\$320	\$5,557,479	\$1,174,094	\$12,606,665	\$832,268	\$15,052,305	\$0	\$0	\$1,795,942	\$37,018,432	
110 Mar 2022	-\$963,950	-\$4,753	\$4,580,659	\$12,135,887	-\$74,764	\$3,087,988	\$737,114	\$0	\$0	\$9,614	\$19,507,796	
111 Apr 2022	\$0	-\$43	\$1,175,696	\$10,975,555	\$3,268,220	\$2,722,501	\$4,362,245	\$0	\$0	\$315,722	\$22,819,895	
112 May 2022	-\$1,467	-\$3,035	\$4,125,863	\$16,007,964	\$6,584,831	\$6,647,455	\$27,621,204	-\$34	\$0	\$311,239	\$61,294,020	
113 Jun 2022	\$0	-\$3,128	\$1,193,554	\$26,386,574	\$996,214	\$2,793,583	-\$386,230	\$1	\$0	\$7,330	\$30,987,898	
114 Jul 2022	\$0	-\$17,851	\$70,246	\$10,247,581	-\$16,157	\$44,412,641	\$12,734,606	\$0	\$0	\$81,936	\$67,513,003	
115 Aug 2022	-\$1,449	-\$211,166	-\$4,703,265	-\$1,388,660	\$6,096,079	\$4,589,983	-\$3,760,114	\$1	\$0	\$11,264	\$632,673	
116 Sep 2022	-\$4,301	-\$58,148	\$1,903,210	\$5,801,373	\$4,631,192	\$5,291,352	-\$8,250,967	\$0	\$0	\$6,935	\$9,320,646	
117 Oct 2022	\$0	-\$18,333	\$2,359,378	\$1,596,116	\$2,988,175	\$5,591,055	-\$2,056,276	-\$46	\$0	-\$1,005	\$10,459,063	
118 Nov 2022	-\$1,039,748	-\$11,885	\$627,943	\$2,585,761	\$918,071	\$4,033,799	\$992,484	\$0	\$0	\$1,483	\$8,107,909	
119 Dec 2022	\$0	-\$254	\$2,298,460	\$12,677,860	-\$166,916	\$4,886,858	\$1,471,415	\$11	\$0	\$7,304	\$21,174,738	
120 Total:	-\$2,014,979	-\$328,443	\$22,111,317	\$102,113,202	\$39,127,256	\$89,510,095	\$62,329,976	-\$69	\$0	\$2,750,113	\$315,598,468	

Notes:

- 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:
  - Other ISO Transmission Activity without Incentive Plant Activity on Lines 108-119 for the same month;
  - ISO Incentive Plant Activity on Lines 67 to 78 for the same month; and
  - 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:
  - the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 112, Column 5);
  - the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 71, Column 5);
  - and the "Transmission Plant - ISO" amount for April of the Prior Year (on Line 5, Column 5).
- 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.
- Reconciles to BOY and EOY FERC Form 1 (FF1 207, Lines 48-56 , Column g). Workpaper: WP Schedule 6&8
- Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. Monthly differences from previous matrix.
- Includes balances for SCE Incentive Projects.
- Monthly differences from previous matrix.
- Amount in matrix on lines 41 to 52 minus amount in matrix on lines 67 to 78
- Amount in "Total Transmission Activity Not Including Incentive Plant Activity" matrix divided by Total on Line 92 for each account/month.
- Amount on Line 13 less amount on Line 1 for each account.
- Line 79
- Amount on Line 105 less amount on Line 106 for each account.
- 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.

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Accumulated Depreciation Reserve

Input cells are shaded yellow

Workpaper: WP Schedule 6&8

1) Transmission Depreciation Reserve - ISO

Prior Year: 2022

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

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

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

	Col 1	Col 2	Col 3	Col 4	Col 5	
						=Sum C2 to C4
	FERC					
	Account:					
	Mo/YR	360	361	362	Total	Notes
15	Dec 2021	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2022	\$0	\$0	\$0	\$0	End of Year ("EOY") amount
17	BOY/EOY Average:	\$0	\$0	\$0	\$0	Average of Line 15 and Line 16

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> =C4+C5	<u>Col 4</u>	<u>Col 5</u>	
			Total Gen. and Int. Depreciation Reserve	General Depreciation Reserve	Intangible Depreciation Reserve	Source
18	Dec 2021	BOY:	\$1,984,337,560	\$1,322,230,798	\$662,106,762	FF1 219.28c and 200.21c for previous year
19	Dec 2022	EOY:	\$2,195,744,321	\$1,378,226,814	\$817,517,507	FF1 219.28c and 200.21c
20		BOY/EOY Average:	\$2,090,040,940			Average of Line 18 and Line 19

Changed from  
\$1,325,390,156 to  
\$1,322,230,798 due to  
DESI General Plant  
Adjustment.

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:	\$2,090,040,940	Line 20
22	Transmission W&S Allocation Factor:	5.9843%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$125,073,299	Line 21 * Line 22

Changed from  
\$1,381,864,848 to  
\$1,378,226,814 due  
to DESI General Plant  
Adjustment.

b) EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
24	Total G+I Dep. Reserve on Average EOY basis:	\$2,195,744,321	Line 19
25	Transmission W&S Allocation Factor:	5.9843%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$131,398,855	Line 24 * Line 25

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

1) ISO Depreciation Expense (See Note 3)

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

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**2) Total Transmission Allocation Factors (See Note 4)**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
40	Jan 2022	0.2%	-0.1%	13.2%	3.8%	3.3%	5.2%	22.2%	0.0%	2.0%	7.4%
41	Feb 2022	0.0%	0.1%	25.1%	1.1%	32.2%	0.9%	24.1%	0.5%	7.1%	65.3%
42	Mar 2022	47.8%	1.4%	20.7%	11.9%	-0.2%	3.4%	1.2%	0.0%	0.2%	0.3%
43	Apr 2022	0.0%	0.0%	5.3%	10.7%	8.4%	3.0%	7.0%	0.0%	6.5%	11.5%
44	May 2022	0.1%	0.9%	18.7%	15.7%	16.8%	7.4%	44.3%	49.1%	0.5%	11.3%
45	Jun 2022	0.0%	1.0%	5.4%	25.8%	2.5%	3.1%	-0.6%	-1.0%	0.3%	0.3%
46	Jul 2022	0.0%	5.4%	0.3%	10.0%	0.0%	49.6%	20.4%	0.2%	70.2%	3.0%
47	Aug 2022	0.1%	64.3%	-21.3%	-1.4%	15.6%	5.1%	-6.0%	-0.8%	0.6%	0.4%
48	Sep 2022	0.2%	17.7%	8.6%	5.7%	11.8%	5.9%	-13.2%	0.0%	-0.2%	0.3%
49	Oct 2022	0.0%	5.6%	10.7%	1.6%	7.6%	6.2%	-3.3%	67.5%	8.1%	0.0%
50	Nov 2022	51.6%	3.6%	2.8%	2.5%	2.3%	4.5%	1.6%	0.1%	0.1%	0.1%
51	Dec 2022	0.0%	0.1%	10.4%	12.4%	-0.4%	5.5%	2.4%	-15.6%	4.5%	0.3%

**3) Calculation of Non-Incentive ISO Reserve**

A) Change in Depreciation Reserve - ISO (See Note 5)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
52	\$0	\$2,815,097	\$18,522,855	\$72,482,650	\$45,039,366	\$8,130,220	\$28,896,295	\$3,165,826	\$2,949,617	\$3,563,950	\$185,565,876
B) Total Depreciation Expense (See Note 6)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	\$0	\$3,091,231	\$22,620,260	\$105,603,295	\$60,446,989	\$21,282,489	\$50,975,786	\$3,552,591	\$2,273,737	\$3,518,324	\$273,364,704
C) Other Activity (See Note 7)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
54	\$0	-\$276,135	-\$4,097,405	-\$33,120,645	-\$15,407,623	-\$13,152,269	-\$22,079,491	-\$386,765	\$675,880	\$45,626	-\$87,798,827

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

**Notes:**

- 1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based on previous year Plant Study, and shall match amounts on Line 13 in previous year Annual Update.
- The amounts for each month on the remaining lines are calculated by summing the following values:
  - a) Depreciation Expense (on Lines 27 to 38) for the same month;
  - b) Other Transmission Activity (on Lines 55 to 66) for the same month; and
  - c) Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.
- For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
  - a) Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
  - b) Other Transmission Activity for May of the Prior Year (on Line 59, Column 5); and
  - c) The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).
- 2) Amounts on Line 15 derived from Plant Study for previous year Prior Year.
- Amounts on Line 16 derived from Plant Study for Prior Year.
- 3) From 17-Depreciation, Lines 24 to 35.
- 4) From 6-PlantInService, Lines 93 to 104.
- 5) Line 13 - Line 1.
- 6) Line 39.
- 7) Line 52 - Line 53.
- 8) Multiply the monthly "Total Transmission Allocation Factors" ratios found in Lines 40-51 by the "Other Activity" on Line 54.

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2022

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

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

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

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

20												
21	FERC Account:											
22	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Month
23												Total
24	Jan 2022	\$0	\$257,105	\$1,807,120	\$8,472,150	\$4,983,649	\$1,659,927	\$4,114,905	\$296,049	\$189,478	\$290,138	\$22,070,520
25	Feb 2022	\$0	\$257,107	\$1,813,378	\$8,481,456	\$4,986,508	\$1,674,153	\$4,150,230	\$296,049	\$189,478	\$290,441	\$22,138,801
26	Mar 2022	\$0	\$257,107	\$1,825,281	\$8,484,831	\$5,012,453	\$1,676,830	\$4,188,792	\$296,049	\$189,478	\$292,832	\$22,223,653
27	Apr 2022	\$0	\$257,101	\$1,835,092	\$8,511,094	\$5,012,472	\$1,686,350	\$4,190,838	\$296,049	\$189,478	\$292,877	\$22,271,351
28	May 2022	\$0	\$257,101	\$1,837,615	\$8,533,785	\$5,019,366	\$1,694,779	\$4,202,166	\$296,049	\$189,478	\$293,331	\$22,323,672
29	Jun 2022	\$0	\$257,096	\$1,925,754	\$8,935,663	\$5,043,697	\$1,715,148	\$4,278,182	\$296,049	\$189,478	\$293,751	\$22,934,819
30	Jul 2022	\$0	\$257,092	\$1,929,425	\$8,995,307	\$5,048,871	\$1,724,235	\$4,299,035	\$296,049	\$189,478	\$293,993	\$23,033,485
31	Aug 2022	\$0	\$258,588	\$1,930,863	\$9,022,261	\$5,048,907	\$1,860,090	\$4,331,677	\$296,049	\$189,478	\$294,110	\$23,232,024
32	Sep 2022	\$0	\$258,308	\$1,921,155	\$9,021,104	\$5,061,658	\$1,874,283	\$4,322,440	\$296,049	\$189,478	\$294,191	\$23,238,665
33	Oct 2022	\$0	\$258,227	\$1,926,868	\$9,040,695	\$5,071,146	\$1,890,493	\$4,301,813	\$296,049	\$189,478	\$294,212	\$23,268,982
34	Nov 2022	\$0	\$258,208	\$1,932,871	\$9,048,331	\$5,077,281	\$1,907,612	\$4,296,795	\$296,049	\$189,478	\$294,219	\$23,300,845
35	Dec 2022	\$0	\$258,192	\$1,934,838	\$9,056,617	\$5,080,982	\$1,918,589	\$4,298,913	\$296,049	\$189,478	\$294,228	\$23,327,885
36	Totals:	\$0	\$3,091,231	\$22,620,260	\$105,603,295	\$60,446,989	\$21,282,489	\$50,975,786	\$3,552,591	\$2,273,737	\$3,518,324	
37	Total Annual Depreciation Expense for Transmission Plant - ISO:											
38	(equals sum of monthly amounts)											

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

40						
41		<u>360</u>	<u>361</u>	<u>362</u>	<u>Source</u>	
42	Distribution Plant - ISO BOY	\$0	\$0	\$0	6-PlantInService Line 15.	
43	Distribution Plant - ISO EOY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	6-PlantInService Line 16.	
44	Average BOY/EOY :	\$0	\$0	\$0		

45  
46 Depreciation Rates (Percent per year) See "18-DepRates".

47	<u>360</u>	<u>361</u>	<u>362</u>	
48	1.67%	2.05%	1.86%	

49  
50 Depreciation Expense for Distribution Plant - ISO See Note 2 and Instruction 2

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

55  
56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

57					
58	Total General Plant Depreciation Expense	Changed from \$316,444,187 to \$315,965,511 due to DESI depreciation adjustment.	315,965,511	FF1 336.10f	
59	Total Intangible Plant Depreciation Expense		395,926,033	FF1 336.1f	
60	Sum of Total General and Total Intangible Depreciation Expense		\$711,891,544	Line 58 + Line 59	
61	Transmission Wages and Salaries Allocation Factor		5.9843%	27-Allocators, Line 9	
62	General and Intangible Depreciation Expense		\$42,601,378	Line 60 * Line 61	

63  
64 4) Depreciation Expense

65				
66	Depreciation Expense is the sum of:	<u>Amount</u>	<u>Source</u>	
67	1) Depreciation Expense for Transmission Plant - ISO	\$273,364,704	Line 37, Col 12	
68	2) Depreciation Expense for Distribution Plant - ISO	\$0	Line 53	
69	3) General and Intangible Depreciation Expense	<u>\$42,601,378</u>	Line 62	
70	Depreciation Expense:	<u>\$315,966,081</u>	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.

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Calculation of Administrative and General Expense

Inputs are shaded yellow

			Col 1	Col 2	Col 3	Col 3a	Col 4	Notes
			FERC Form 1	Data	See Note 1	See Note 5	= (C1 - C3) + C3a	
Line	Acct.	Description	Amount	Source	Total Amount Excluded	Other Formula Revenue	A&G Expense	
1	920	A&G Salaries	\$470,443,853	FF1 323.181b	\$182,278,145	\$161,890	\$288,327,598	
2	921	Office Supplies and Expenses	\$296,213,929	FF1 323.182b	\$3,654,682	\$169,749	\$292,728,996	
3	922	A&G Expenses Transferred	-\$245,635,404	FF1 323.183b	-\$90,227,483	-\$73,973	-\$155,481,895	Credit
4	923	Outside Services Employed	\$64,855,632	FF1 323.184b	\$1,772,202	\$27,579	\$63,111,009	
5	924	Property Insurance	\$14,791,518	FF1 323.185b	\$0	\$0	\$14,791,518	
6	925	Injuries and Damages	\$2,265,570,136	FF1 323.186b	\$399,446,648	\$379,055	\$1,866,502,543	
7	926	Employee Pensions and Benefits	\$43,317,369	FF1 323.187b	\$7,706,811	\$45,331	\$35,655,889	
8	927	Franchise Requirements	\$147,313,508	FF1 323.188b	\$147,313,508	\$34,765	\$0	= (C1 - C3), See also Note 5
9	928	Regulatory Commission Expenses	\$13,111,553	FF1 323.189b	\$10,299,122	\$626	\$2,813,057	
10	929	Duplicate Charges	\$0	FF1 323.190b	\$0	\$0	\$0	
11	930.1	General Advertising Expense	\$13,573,810	FF1 323.191b	\$0	\$4,659	\$13,578,469	
12	930.2	Miscellaneous General Expense	\$30,094,484	FF1 323.192b	\$17,490,852	\$1,682	\$12,605,313	
13	931	Rents	\$9,270,433	FF1 323.193b	\$0	\$6,180	\$9,276,613	
14	935	Maintenance of General Plant	\$24,197,033	FF1 323.196b	\$1,103,502	\$14,103	\$23,107,634	
15			\$3,147,117,854		Total A&G Expenses:		\$2,467,016,746	

	Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment:	\$2,467,016,746 Line 15
17	Less Account 924:	\$14,791,518 Line 5
18	Amount to apply the Transmission W&S AF:	\$2,452,225,228 Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor:	5.9843% 27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G:	\$146,747,317 Line 18 * Line 19
21	Transmission Plant Allocation Factor:	18.2332% 27-Allocators, Line 22
22	Property Insurance portion of A&G:	\$2,696,968 Line 5 Col 4 * Line 21
23	Administrative and General Expenses:	\$149,444,285 Line 20 + Line 22

Note 1: Itemization of exclusions

Workpaper: WP Schedule 20

			Col 1	Col 2	Col 3	Col 4	Notes
			Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	
Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)					
24	920	\$182,278,145	\$9,224,521		\$173,053,624		See Instructions 2b, 3, and Note 2
25	921	\$3,654,682	\$3,654,682		\$0		
26	922	-\$90,227,483	-\$3,765,395		-\$86,462,088		
27	923	\$1,772,202	\$1,772,202		\$0		
28	924	\$0	\$0		\$0		
29	925	\$399,446,648	\$399,446,648		\$0		See Instruction 6
30	926	\$7,706,811	\$7,706,811		\$0	\$0	See Note 3
31	927	\$147,313,508	\$0	\$147,313,508	\$0	\$0	See Note 4
32	928	\$10,299,122	\$10,299,122		\$0		
33	929	\$0	\$0		\$0		
34	930.1	\$0	\$0		\$0		
35	930.2	\$17,490,852	\$17,490,852		\$0		Changed from \$1,048,533 to \$1,103,502 due to inadvert non-utility operating work order canceled to FERC account 935 instead of account 417.
36	931	\$0	\$0		\$0		
37	935	\$1,103,502	\$1,103,502		\$0		



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

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

Workpaper: WP Schedule 20

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

Actual non-capitalized NOIC Payouts:

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

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**Instructions:**

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC					Traditional OOR			GRSM			Other Ratemaking		
Line	ACCT	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.	7,350,072	Traditional OOR	7,350,072	0	7,350,072	0			0	0	1
1b	450	4191115	Residential Late Payment	9,813,784	Traditional OOR	9,813,784	0	9,813,784	0			0	0	1
2	450 Total			17,163,856		17,163,856	0	17,163,856	0		0	0	0	
3	FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)			17,163,856										
4a	451	4182110	Recover Unauthorized Use/Non-Energy	61,533	Traditional OOR	61,533	0	61,533	0			0	0	1
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	586,068	Traditional OOR	586,068	0	586,068	0			0	0	1
4c	451	4192110	Miscellaneous Service Revenues	0	Traditional OOR	0	0	0	0			0	0	1
4d	451	4192115	Returned Check Charges	1,208,539	Traditional OOR	1,208,539	0	1,208,539	0			0	0	1
4e	451	4192125	Service Reconnection Charges	0	Traditional OOR	0	0	0	0			0	0	1
4f	451	4192130	Service Establishment Charge	0	Traditional OOR	0	0	0	0			0	0	1
4g	451	4192140	Field Collection Charges	0	Traditional OOR	0	0	0	0			0	0	1
4h	451	4192510	Quickcheck Revenue	0	GRSM	0	0	0	0	P		0	0	2
4i	451	4192910	PUC Reimbursement Fee-Elect	1,195,397	Other Ratemaking	0	0	0	0			0	1,195,397	6
4j	451	4182120	Uneconomic Line Extension	0	Traditional OOR	0	0	0	0			0	0	1
4k	451	4192152	Opt Out CARE-Res-Ini	40	Other Ratemaking	0	0	0	0			0	40	1
4l	451	4192155	Opt Out CARE-Res-Mo	13,895	Other Ratemaking	0	0	0	0			0	13,895	1
4m	451	4192158	Opt Out NonCARE-Res-Ini	1,225	Other Ratemaking	0	0	0	0			0	1,225	1
4n	451	4192160	Opt Out NonCARE-Res-Mo	101,500	Other Ratemaking	0	0	0	0			0	101,500	1
4o	451	4192135	Conn-Charge - Residential	3,442,994	Traditional OOR	3,442,994	0	3,442,994	0			0	0	1
4p	451	4192145	Conn-Charge - Non-Residential	1,945,395	Traditional OOR	1,945,395	0	1,945,395	0			0	0	1
4q	451	4192150	Conn-Charge - At Pole	1,756	Traditional OOR	1,756	0	1,756	0			0	0	1
4r	451	4184515	NEM 2.0	8,510,350	Traditional OOR	8,510,350	0	8,510,350	0			0	0	1
4s	451	4186927	AR Service Guarantee	-1,740,360	Traditional OOR	-1,740,360	0	-1,740,360	0			0	0	1
4t	451	4184533	Rule 21 Fast Track Application Fee	169,000	Traditional OOR	169,000	0	169,000	0			0	0	1
4u	451	4184531	WDAT Pre Application Fee	25,725	Traditional OOR	25,725	0	25,725	0			0	0	1
4v	451	4184532	Rule 21 Pre Application Fee	47,975	Traditional OOR	47,975	0	47,975	0			0	0	1
4w	451	4184534	WDAT Fast Track Application Fee	40,500	Traditional OOR	40,500	0	40,500	0			0	0	1
4x	451	4184535	Rule 21 Supplemental Review Fee	125,900	Traditional OOR	125,900	0	125,900	0			0	0	1
4y	451	4184520	Short Circuit Duty - Arc Flash	75,200	GRSM	0	0	75,200	75,200	A		75,200	0	2
4z	451	4184521	Electrical Capacity Assessment	78,000	GRSM	0	0	78,000	78,000	A		78,000	0	2
4aa	451	4192161	Wiretech- NON-AMI	307	Other Ratemaking	0	0	0	0			0	307	1
4bb	451	4192165	RES-BCT Set-up Fee	1,000	Other Ratemaking	0	0	0	0			0	1,000	1
5	451 Total			15,891,938		14,425,375	0	14,425,375	153,200		0	153,200	1,313,364	
6	FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)			15,891,938										
7a	453	4183120	APPS Palo Verde Water Sales	477,431	GRSM	0	0	0	477,431	P	77,951	399,480	0	2
7b	453	4183110	Sales of Water & Water Power - San Joaquin	341,093	Traditional OOR	341,093	0	341,093	0			0	0	1
7c	453	4183115	Sales of Water & Water Power - Headwater	79,291	Traditional OOR	79,291	0	79,291	0			0	0	1
8	453 Total			897,815		420,384	0	420,384	477,431		77,951	399,480	0	
9	FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)			897,815										
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	1,103,887	Traditional OOR	1,103,887	0	1,103,887	0			0	0	4
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos.	6,556,231	Traditional OOR	6,556,231	0	6,556,231	0			0	0	4
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	1,900,714	Traditional OOR	1,900,714	0	1,900,714	0			0	0	4
10d	454	4184120	Joint Pole - Aud - Unauth Penalty	3,682,000	Traditional OOR	3,682,000	0	3,682,000	0			0	0	4
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	207,750	GRSM	0	0	207,750	207,750	P	42,700	165,050	0	2
10f	454	4184512	Joint Pole - Non-Tariffed Process & Engineering Fees	5,304	GRSM	0	0	5,304	5,304	P	1,054	4,250	0	2
10g	454	4184514	Joint Pole - Non-Tariff Requests for Information	0	GRSM	0	0	0	0	P	0	0	0	2
10h	454	4184516	Oil And Gas Royalties	19,143	GRSM	0	0	19,143	19,143	P	2,601	16,542	0	2
10i	454	4184518	Def Operating Land & Facilities Rent Rev	311,654	Traditional OOR	311,654	0	311,654	0			0	0	4
10j	454	4184510	Facility Cost-Elx/Nonutility	50,210	Other Ratemaking	3,344	3,344	0	0			0	46,866	6, 12
10k	454	4184515	Facility Cost- Utility	0	Traditional OOR	0	0	0	0			0	0	7
10l	454	4184820	Rent Billed to Non-Utility Affiliates	1,339,104	Other Ratemaking	89,184	89,184	0	0			0	1,249,920	6, 12
10m	454	4184825	Rent Billed to Utility Affiliates	0	Traditional OOR	0	0	0	0			0	0	7
10n	454	4194110	Meter Leasing Revenue	0	Traditional OOR	0	0	0	0			0	0	1
10o	454	4194115	Company Financed Added Facilities	30,724,992	Traditional OOR	30,724,992	0	30,724,992	0			0	0	4
10p	454	4194120	Company Financed Interconnect Facilities	8,077,503	Traditional OOR	8,077,503	0	8,077,503	0			0	0	4
10q	454	4194130	SCE Financed Added Facility	0	Traditional OOR	0	0	0	0			0	0	4
10r	454	4194135	Interconnect Facility Finance Charge	0	Traditional OOR	0	0	0	0			0	0	8
10s	454	4204515	Operating Land & Facilities Rent Revenue	23,925,197	GRSM	0	0	23,925,197	23,925,197	P	3,954,908	19,970,289	0	2
10t	454	4867020	Nonoperating Misc Land & Facilities Rent	0	Traditional OOR	0	0	0	0			0	0	4
10u	454		Miscellaneous Adjustments	0	Traditional OOR	0	0	0	0			0	0	1
10v	454	4206515	Op Misc Land/Fac Rev	1,934,300	GRSM	0	0	1,934,300	1,934,300	P	1,128,691	805,609	0	2
10w	454	4184122	T-Unauth Pole Rent	0	Traditional OOR	0	0	0	0			0	0	4
10x	454	4184124	T-P&E Fees	149,552	Traditional OOR	149,552	0	149,552	0			0	0	4

A		B	C	D	E	F	G	H	I	J	K	L	M	N
FERC		ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
10y	454	4184821	Rent Rev NU-NonBRBA	95,520	Other Ratemaking	6,362	6,362	0	0			0	89,158	6, 12
10z	454	4184811	Fac Cost NU-BRBA	703,838	Other Ratemaking	46,876	46,876	0	0			0	656,962	6, 12
10aa	454	4184515	NEM 2.0		Other Ratemaking	0	0	0	0			0	0	6
10bb	454	4184126	Joint Pole - Tarrified - PA Inspect	3,447,505	Traditional OOR	3,447,505	0	3,447,505	0			0	0	4
10cc	454	4184526	Joint Pole - Non-Tarriff PA Inspect	59,741	GRSM	0	0	0	59,741	P	0	59,741	0	2
10dd	454	4187020	Non-606 Def Operating Land & Fac Rent Rev-Pass	(722)	Traditional OOR	(722)	0	(722)	0			0	0	4
10ee	454	6120090	Nonoperating Land & Facilities Rent Expense	(16,561)	Traditional OOR	(16,561)	0	(16,561)	0			0	0	4
10ff	454	6120085	Operating Land & Facilities Rent Expense	(5,660)	Traditional OOR	(5,660)	0	(5,660)	0			0	0	4
11	454 Total			84,271,202		56,076,861	145,766	55,931,096	26,151,435		5,129,954	21,021,480	2,042,906	
12	FF-1 Total for Acct 454 - Rent from Elec. Property, p300.19b (Must Equal Line 11)			84,271,202										
12a	456	4186114	Energy Related Services	573,502	Traditional OOR	573,502	0	573,502	0			0	0	1
12b	456	4186118	Distribution Miscellaneous Electric Revenues	607	Traditional OOR	607	0	607	0			0	0	4
12c	456	4186120	Added Facilities - One Time Charge	24,387	Traditional OOR	24,387	0	24,387	0			0	0	4
12d	456	4186126	Building Rental - New Power/Mohave Cr		Traditional OOR	0	0	0	0			0	0	3
12e	456	4186126	Service Fee - Optimal Bill Prd		Traditional OOR	0	0	0	0			0	0	1
12f	456	4186128	Miscellaneous Revenues	1,148,951	Traditional OOR	1,148,951	0	1,148,951	0			0	0	1
12g	456	4186130	Tule Power Plant - Revenue		Traditional OOR	0	0	0	0			0	0	3
12h	456	4186142	Microwave Agreement	3,428	Traditional OOR	3,428	0	3,428	0			0	0	4
12i	456	4186150	Utility Subs Labor Markup		Traditional OOR	0	0	0	0			0	0	7
12j	456	4186155	Non Utility Subs Labor Markup	6,795	Other Ratemaking	453	453	0	0			0	6,342	6, 12
12k	456	4186162	Reliant Eng FSA Ann Pymnt-Mandalay		Traditional OOR	0	0	0	0			0	0	4
12l	456	4186164	Reliant Eng FSA Ann Pymnt-Ormond Beach	12,102	Traditional OOR	12,102	0	12,102	0			0	0	4
12m	456	4186166	Reliant Eng FSA Ann Pymnt-Etiwanda		Traditional OOR	0	0	0	0			0	0	4
12n	456	4186168	Reliant Eng FSA Ann Pymnt-Ellwood	828	Traditional OOR	828	0	828	0			0	0	4
12o	456	4186170	Reliant Eng FSA Ann Pymnt-Coolwater		Traditional OOR	0	0	0	0			0	0	4
12p	456	4186194	Property License Fee revenue	208,656	Traditional OOR	208,656	0	208,656	0			0	0	4
12q	456	4186512	Revenue From Recreation, Fish & Wildlife	2,099,867	GRSM	0	0	0	2,099,867	P	237,003	1,862,864	0	2
12r	456	4186514	Mapping Services	311,886	GRSM	0	0	0	311,886	P	74,800	237,085	0	2
12s	456	4186518	Enhanced Pump Test Revenue	126,675	GRSM	0	0	0	126,675	P	23,250	103,425	0	2
12t	456	4186524	Revenue From Scrap Paper - General Office		GRSM	0	0	0	0	P		0	0	2
12u	456	4186528	CTAC Revenues		GRSM	0	0	0	0	P		0	0	2
12v	456	4186530	AGTAC Revenues		GRSM	0	0	0	0	P		0	0	2
12w	456	4186716	ADT Vendor Service Revenue		GRSM	0	0	0	0	A		0	0	2
12xx	456	4186718	Read Water Meters - Irvine Ranch		GRSM	0	0	0	0	A		0	0	2
12yy	456	4186720	Read Water Meters - Rancho California		GRSM	0	0	0	0	A		0	0	2
12zz	456	4186722	Read Water Meters - Long Beach		GRSM	0	0	0	0	A		0	0	2
12aa	456	4186730	SSID Transformer Repair Services Revenue		GRSM	0	0	0	0	A		0	0	2
12bb	456	4186815	Employee Transfer/Affiliate Fee		Other Ratemaking	0	0	0	0			0	0	6
12cc	456	4186910	ITCC/CIAC Revenues	25,618,053	Traditional OOR	25,618,053	0	25,618,053	0			0	0	4
12dd	456	4186912	Revenue From Decommissioning Trust FAS115	-721,443,950	Other Ratemaking	0	0	0	0			0	-721,443,950	6
12ee	456	4186914	Revenue From Decommissioning Trust FAS115	-298,293,179	Other Ratemaking	0	0	0	0			0	-298,293,179	6
12ff	456	4186916	Offset to Revenue from NDT Earnings/Realized	721,443,950	Other Ratemaking	0	0	0	0			0	721,443,950	6
12gg	456	4186918	Offset to Revenue from FAS 115 FMV	298,293,179	Other Ratemaking	0	0	0	0			0	298,293,179	6
12hh	456	4186920	Revenue From Decommissioning Trust FAS115-1	102,852,578	Other Ratemaking	0	0	0	0			0	102,852,578	6
12ii	456	4186922	Offset to Revenue from FAS 115-1 Gains & Loss	-102,852,578	Other Ratemaking	0	0	0	0			0	-102,852,578	6
12jj	456	4188712	Power Supply Installations - IMS		GRSM	0	0	0	0	A		0	0	2
12kk	456	4188714	Consulting Fees - IMS		GRSM	0	0	0	0	A		0	0	2
12ll	456	4196105	DA Revenue	59,546	Traditional OOR	59,546	0	59,546	0			0	0	1
12mm	456	4196158	EDBL Customer Finance Added Facilities	8,959,069	Traditional OOR	8,959,069	0	8,959,069	0			0	0	4
12nn	456	4196162	SCE Energy Manager Fee Based Services		Traditional OOR	0	0	0	0			0	0	4
12oo	456	4196166	SCE Energy Manager Fee Based Services Adj		Traditional OOR	0	0	0	0			0	0	4
12pp	456	4196172	Off Grid Photo Voltaic Revenues		Traditional OOR	0	0	0	0			0	0	1
12qq	456	4196174	Scheduling/Dispatch Revenues		Traditional OOR	0	0	0	0			0	0	4
12rr	456	4196176	Interconnect Facilities Charges-Customer Financed		Traditional OOR	0	0	0	0			0	0	8
12ss	456	4196178	Interconnect Facilities Charges - SCE Financed		Traditional OOR	0	0	0	0			0	0	4
12tt	456	4196184	DMS Service Fees		Traditional OOR	0	0	0	0			0	0	4
12uu	456	4196188	CCA - Information Fees	2,484,849	Traditional OOR	2,484,849	0	2,484,849	0			0	0	6
12vv	456	-	Miscellaneous Adjustments		Traditional OOR	0	0	0	0			0	0	1
12ww	456	4186911	Grant Amortization	3,353,919	Other Ratemaking	0	0	0	0			0	3,353,919	6
12xx	456	4186925	GHG Allowance Revenue	700,179,282	Other Ratemaking	0	0	0	0			0	700,179,282	6
12yy	456	4186132	Intercon One Time	335,413	Traditional OOR	335,413	0	335,413	0			0	0	4
12zz	456	4186116	EV Charging Revenue		Traditional OOR	0	0	0	0			0	0	4
12aaa	456	4186115	Energy Retld Srv-TSP	3,816	Traditional OOR	3,816	0	3,816	0			0	0	4
12bbb	456	4186156	NU Labor Mktp-BRBA	95,251	Other Ratemaking	6,344	6,344	0	0			0	88,908	6, 12
12ccc	456	4188720	LCFS CR 411.8	74,405,915	Traditional OOR	74,405,915	0	74,405,915	0			0	0	4
12ddd	456	4186128	Miscellaneous Revenues - ISO		Traditional OOR	0	0	0	0			0	0	5
12eee	456	4186732	Power Quality C&I Customer Program		GRSM	0	0	0	0	A		0	0	2
12fff	456	4171023	Gas Sales - ERRA	43,450,206	Other Ratemaking	0	0	0	0			0	43,450,206	6
12ggg	456	4186182	Miscellaneous Electric Revenue - ERRA	30,000	Other Ratemaking	0	0	0	0			0	30,000	6
12hhh	456	4186119	PUCRF Rate Adjustment - Electric		Traditional OOR	0	0	0	0			0	0	1

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N
						Traditional OOR			GRSM			Other Ratemaking		
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
25	417 ECS Total			59,691,414		0	0	0	59,691,414		11,128,431	48,562,983	0	
26	417 Other			11,530,829										
27	FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)			71,222,243	Changed from -\$484,003 to \$484,003 due to inadvertent input error.									
Subsidiaries														
28a	418.1		ESI (Gross Revenues - Active)		GRSM	0	0	0	0	A		0	0	2.9
28b	418.1		ESI (Gross Revenues - Passive)		GRSM	0	0	0	0	P		0	0	2.9
28c	418.1		Southern States Realty		GRSM	0	0	0	0	P		0	0	2.15
28d	418.1		Mono Power Company	-13,039	Traditional OOR	(13,039)	0	(13,039)	0			0	0	13
28e	418.1		Edison Material Supply (EMS)	484,003	Traditional OOR	484,003	32,235	451,768	0			0	0	7.17
29	418.1 Subsidiaries Total			470,964		470,964	32,235	438,729	0		0	0	0	
30	418.1 Other (See Note 16)			-484,003										
31	FF-1 Total for Account 418.1 - Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)			(13,039)	Changed from -\$484,003 to \$484,003 due to inadvertent input error.									
O&M Services Revenue														
31a	412		O&M Services Formula Revenue (Schedule 35, Line 69)	661,811	Other Ratemaking	0	0	0	0			0	661,811	18
31b	412 O&M Services Revenue Total			661,811		0	0	0	0		0	0	661,811	
31c	412 Other			25,066,302										
31d	FF-1 Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c)			25,728,113										

32	<b>Totals</b>			<b>1,251,881,177</b>		<b>280,367,554</b>	<b>56,423,299</b>	<b>223,944,255</b>	<b>89,011,906</b>		<b>16,671,389</b>	<b>72,340,517</b>	<b>882,501,717</b>	
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33		Ratepayers' Share of Threshold Revenue	16,671,389	Calculation = Line 32K
34		ISO Ratepayers' Share of Threshold Revenue	5,425,127	Note 11
35				
36		Total Active Incremental Revenue	41,664,340	= Sum Active categories in column L
37		Ratepayers' Share of Active Incremental Revenue	4,166,434	= Line 36D * 10%
38		Total Passive Incremental Revenue	30,676,177	= Sum Passive categories in column L
39		Ratepayers' Share of Passive Incremental Revenue	9,202,853	= Line 38D * 30%
40		Total Ratepayers' Share of Incremental Revenue	13,369,287	= Line 37D + Line 39D
41		ISO Ratepayers' Share of Incremental Revenue (%)	32.54%	see Note 11
42		ISO Ratepayers' Share of Incremental Revenue	4,350,572	= Line 40D * Line 41D
43		Tot. ISO Ratepayers' Share NTP&S Gross Rev.	9,775,698	= Line 34D + Line 42D

44	<b>Total Revenue Credits:</b>			<b>\$66,198,997</b>	Amount Calculation Sum of Column D, Line 43 and Column G, Line 32									
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Notes:

- CPUC Jurisdictional service related.
- Subject to sharing per the Gross Revenue Sharing Mechanism (GRSM), adopted in CPUC D.99-09-070. On an annual basis, once SCE obtains \$16,671,389.55 (Threshold Revenue) in NTP&S Revenues, any additional revenues (Incremental Gross Revenues) that SCE receives are shared between shareholders and ratepayers. For GRSM categories deemed Active, the Incremental Gross Revenues are shared 90/10 between shareholders and ratepayers. For those categories deemed Passive, the Incremental Gross Revenues are shared 70/30 between shareholders and ratepayers.
- Generation related.
- Non-ISO facilities related.
- ISO transmission system related.
- Subject to balancing account treatment
- Allocated based on CPUC GRC allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year.  
ISO Allocator = 0.0666 Source: CPUC D. 21-08-036
- ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
- Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
- The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
- 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.

Schedule 27  
Allocation Factors  
(Revised 2022 True Up TRR)

TO2025 Draft Annual Update  
Attachment 4  
WP-Schedule 3-One Time Adj Prior Period  
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Calculation of Allocation Factors

Inputs are shaded yellow

Workpaper: WP Schedule 27 ISO Allocators

1) Calculation of Transmission Wages and Salaries Allocation Factor

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

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
14	Transmission Plant - ISO	7-PlantStudy, Line 21	\$10,923,385,779
15	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
16	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$2,365,764,059
17	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$141,573,263
18	Total General Plant	6-PlantInService, Line 21, C1	\$3,711,072,319
19	General Plant - ISO	Line 18 * Line 9	\$222,079,888
20	Total Plant In Service	FF1 207.104g	\$61,903,742,199
22	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	18.2332%

3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)

Line	Values	Notes	Applied to Accounts
26 a) Line Miles			
27 ISO Line Miles	5,730		563 - Overhead Line Expenses - Allocated
28 Non-ISO Line Miles	6,320		567 - Line Rents - Allocated
29 Total Line Miles	12,051	= L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30 Line Miles Percent ISO	47.6%	= L27 / L29	
32 b) Underground Line Miles			
33 ISO Underground Line Miles	6		564 - Underground Line Expense
34 Non-ISO Underground Line Miles	271		572 - Maintenance of Underground Transmission Lines
35 Total Underground Line Miles	277	= L33 + L34	
36 Underground Line Miles Percent ISO	2.3%	= L33 / L35	
37			
38 c) Circuit Breakers			
39 ISO Circuit Breakers	1,347		All Other Non 0% or 100% Transmission O&M Accounts
40 Non-ISO Breakers	2,026		
41 Total Circuit Breakers	3,373	= L39 + L40	
42 Circuit Breakers Percent ISO	39.9%	= L39 / L41	
43			
44 d) Distribution Circuit Breakers			
45 ISO Distribution Circuit Breakers	0		582 - Station Expenses
46 Non-ISO Distribution Circuit Breakers	8,967		590 - Maintenance Supervision and Engineering
47 Total Distribution Circuit Breakers	8,967	= L45 + L46	591 - Maintenance of Structures
48 Distribution Circuit Breakers Percent ISO	0.0%	= L45 / L47	592 - Maintenance of Station Equipment

**Franchise Fees and Uncollectibles Expense Factors**

Workpaper: WP Schedule 28 FFU

**1) Approved Franchise Fee Factor(s)**

Inputs are shaded yellow

Line	From	To	Days in Prior Year	FF Factor	Reference
1	2022	Present	365	0.9365%	Schedule 28 - Workpaper Line 10
2					

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

Changed from 0.85387% to 0.85392%  
to keep Uncollectible expense amount  
constant at \$10,629,651.

	From	To	Days in Prior Year	U Factor	Reference
3	2022	Present	365	0.8539%	Schedule 28 - Workpaper Line 11
4					

**3) FF and U Factors**

	Prior Year	FF Factor	U Factor	Notes
5	2022	0.93646%	0.85392%	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.

	Percent	Calculation
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:	0.85392%	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$