

A&G "Shareholder or Other Exclusions" workpapers

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

<u>Line</u>	<u>Account</u>	<u>Shareholder Exclusion</u>
1a	920	\$1,647,483.60
1b	921	\$736,420.49
1c	926	\$2,002,145.41
1d	930.2	\$797,656.37

2) Amounts Transferred from O&M Accounts for Order 668 IT Accounting

<u>Line</u>	<u>Account</u>	<u>Amount Transferred to Account 920</u>	<u>Notes:</u>
2a	569.100	\$3,769,709	These amounts on lines 2a,b,c match amounts excluded in Schedule 19, lines 31-33 in column 8 in accordance with Exclusion reason "F": "Exclude amount of costs transferred to account from A&G account 920 pursuant to Order 668."
2b	569.200	\$6,937,213	
2c	569.300	<u>\$1,952,870</u>	
2d	Total:	\$12,659,792	← This amount is included as a negative adjustment to Line 24 below

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

<u>Line</u>	<u>Account</u>	<u>Other Exclusions</u>	<u>Item</u>
3a	930.2	\$5,926,564	Accounting Suspense

Notes:

"Accounting Suspense" costs are excluded because costs are ultimately included in other accounts.

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

(In Formula Input Format)

<u>Line #</u>	<u>Acct.</u>	<u>Col 1 Shareholder or Other Exclusions</u>	<u>Calculation</u>
24	920	-\$11,012,309	Line 1a minus Line 2d Line 1b
25	921	\$736,420	
26	922		
27	923		
28	924		
29	925		
30	926	\$2,002,145	Line 1c
31	927		Not an input in formula
32	928		
33	929		
34	930.1		
35	930.2	\$6,724,220	Line 1d + 3a
36	931		
37	935		

A&G Results Sharing Adjustments

1) Calculation of exclusion of capitalized portion of Results Sharing costs in Account 920:

<u>Line</u>	<u>Item</u>	<u>Amount</u>	<u>Source or Calculation</u>
1	Accrued Results Sharing	\$127,415,138	Included in Account 920
2	Capitalization rate	18%	CPUC GRC Decision
3	Capitalized Results Sharing	\$22,934,725	L1 * L2

2) Total Input Exclusions for Column 3, Lines 24-37 of Schedule 20

(In Formula Input Format)

		<u>Col 3</u>	
<u>Line</u>	<u>Acct.</u>	<u>Results Sharing</u>	<u>Source</u>
24	920		Not an input in formula
25	921		
26	922	-\$22,934,725	Line 3 above
27	923		
28	924		
29	925		
30	926		
31	927		Not an input in formula
32	928		
33	929		
34	930.1		
35	930.2		
36	931		
37	935		

3) Calculation of Results Sharing Payouts:

<u>Line</u>	<u>Business Unit</u>	<u>Actual Payout</u>	<u>% of Total Payout</u>	<u>Allocated Capitalized RS</u>	<u>Non-Capitalized RS</u>
		A	B	C = L3 * B	D = A - C
1	A&G	\$42,653,280	33%	\$7,520,776	\$35,132,504
2	Customer Service Business Unit	\$18,377,593	14%	\$3,240,402	\$15,137,191
3	Power Production Business Unit	\$23,222,686	18%	\$4,094,706	\$19,127,980
4	Trans. And Dist. Business Unit	\$45,818,283	35%	\$8,078,841	\$37,739,442
5	Totals	\$130,071,842	100%	\$22,934,725	\$107,137,117

Note:

Amount of Allocated Capitalized RS on Line 5, Column C is from Section 1 Line 3.

4) Results Sharing Payouts

(In Formula Input Format)

Actual Results Sharing Payouts:

	<u>Department</u>	<u>Amount</u>	<u>Source</u>
d	A&G	\$35,132,504	Line 1, column D above
e	Customer Service Business Unit	\$15,137,191	Line 2, column D above
f	Power Production Business Unit	\$19,127,980	Line 3, column D above
g	Trans. And Dist. Business Unit	\$37,739,442	Line 4, column D above
	Total:	\$107,137,117	