

Application No. 22-05-006  
Exhibit PAC/2000  
Witness: Shelley E. McCoy

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

PACIFICORP

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Supplemental Testimony of Shelley E. McCoy

October 2023

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1 **Q. Are you the same Shelley E. McCoy who previously submitted rebuttal and**  
2 **supplemental testimony in this proceeding on behalf of PacifiCorp d/b/a Pacific**  
3 **Power (PacifiCorp or the Company)?**

4 A. Yes.

5 **I. PURPOSE OF TESTIMONY**

6 **Q. What is the purpose of your testimony update?**

7 A. On October 2, 2023, Administrative Law Judge Sisto issued a ruling (October 2  
8 Ruling) ordering updated testimony for Track 1 in PacifiCorp's general rate case  
9 (GRC). This updated testimony is to show the removal of Wildfire Mitigation Plan  
10 (WMP) related costs that are being considered in Track 2 of this proceeding.

11 **Q. Please summarize your testimony.**

12 A. My testimony provides and explains PacifiCorp's updated revenue requirement  
13 increase for Track 1 of approximately \$21.9 million for the 12-month test period  
14 ending December 2023. This is a decrease of approximately \$5.2 million from the  
15 amount requested in PacifiCorp's rebuttal filing, Exhibits PAC/1700 and PAC/1701.  
16 My testimony discusses the revisions made to revenue requirement components in  
17 this updated request.

18 **II. TRACK 1 REVENUE REQUIREMENT UPDATE**

19 **Q. What updates are reflected in PacifiCorp's Track 1 revenue requirement**  
20 **provided in this filing?**

21 A. Per the October 2 Ruling, PacifiCorp has removed the Track 2 costs from the total  
22 requested revenue requirement in this GRC, which is being presented in this filing as  
23 the Track 1 revenue requirement.

1 **Q. What are the Track 2 costs that have been removed?**

2 A. The Track 2 costs are the amortization of the wildfire prevention amounts recorded in  
3 the Wildfire Mitigation Plan Memorandum Account (WMPMA), the Fire Hazard  
4 Prevention Memorandum Account (FHPMA) and the Fire Risk Mitigation  
5 Memorandum Account (FRMMA). The Company has proposed amortizing the \$31.2  
6 million balance over six years, or two rate case cycles. These costs are to be reviewed  
7 and considered for recovery in Track 2 of this proceeding.

8 **Q. What is the impact of removing the Track 2 costs?**

9 A. In PacifiCorp's rebuttal filing, Exhibits PAC/1700 and PAC/1701, the Company's  
10 updated revenue requirement requested a \$27.1 million increase. Removing the Track  
11 2 costs of \$5.2 million in annual amortization results in a Track 1 revenue  
12 requirement of \$21.9 million. In support of the revised calculation, Exhibit PAC/2001  
13 shows PacifiCorp's updated California revenue requirement for Track 1. This exhibit  
14 incorporates the removal of the Track 2 costs and provides updated iterations of  
15 workpapers that were presented in Exhibit PAC/1701.

16 **Q. Please describe Exhibit PAC/2001.**

17 A. Exhibit PAC/2001 is the Company's California Results of Operations Report  
18 (Report), revised to remove the Track 2 costs. The Report is organized in a manner  
19 similar to Exhibit PAC/1701:

- 20 • Tab 1 (Summary) reflects the California-allocated results based on the  
21 2020 Protocol.

- 1           • Tab 2 (Results of Operations) details PacifiCorp's overall Track 1 revenue  
2           requirement by Federal Energy Regulatory Commission (FERC) account and  
3           2020 Protocol allocation factor.
- 4           • Tabs 7 and 8 provide supporting documentation for adjustments that have been  
5           revised in the calculation of PacifiCorp's Track 1 revenue requirement.  
6           Specifically, Adjustment 8.6\_T1, Regulatory Assets & Liabilities Amortization,  
7           reflects the removal of the Track 2 costs.

8   **Q.    Does this conclude your supplemental testimony?**

9   A.    Yes.

Application No. 22-05-006  
Exhibit PAC/2001  
Witness: Shelley E. McCoy

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

PACIFICORP

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Exhibit Accompanying Supplemental Testimony of

Shelley E. McCoy

Track 1 Revenue Requirement Update

October 2023

# 1. SUMMARY

**PacifiCorp**  
**CALIFORNIA**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2023**

|   |                   |          |
|---|-------------------|----------|
| (1) Test Period 2020 Protocol Revenue Requirement | 104,167,325       | Page 1.1 |
| (2) Normalized General Business Revenues          | 82,298,525        | Page 1.1 |
| (3) 2020 Protocol Price Change                    | <u>21,868,800</u> | Page 1.1 |



**PacifiCorp**  
**CALIFORNIA**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2023**

|                                 | (1)<br>Total Adjusted<br>Results | (2)<br>Price Change | (3)<br>Results with<br>Price Change |
|---------------------------------|----------------------------------|---------------------|-------------------------------------|
| 1 Operating Revenues:           |                                  |                     |                                     |
| 2 General Business Revenues     | 82,298,525                       | 21,868,800          | 104,167,325                         |
| 3 Interdepartmental             | -                                |                     |                                     |
| 4 Special Sales                 | -                                |                     |                                     |
| 5 Other Operating Revenues      | 3,761,214                        |                     |                                     |
| 6 Total Operating Revenues      | <u>86,059,739</u>                |                     |                                     |
| 7                               |                                  |                     |                                     |
| 8 Operating Expenses:           |                                  |                     |                                     |
| 9 Steam Production              | 4,134,831                        |                     |                                     |
| 10 Nuclear Production           | -                                |                     |                                     |
| 11 Hydro Production             | 683,854                          |                     |                                     |
| 12 Other Power Supply           | 1,500,723                        |                     |                                     |
| 13 Transmission                 | 1,061,007                        |                     |                                     |
| 14 Distribution                 | 25,346,876                       |                     |                                     |
| 15 Customer Accounting          | 1,789,900                        | 69,449              | 1,859,349                           |
| 16 Customer Service & Info      | 279,947                          |                     |                                     |
| 17 Sales                        | -                                |                     |                                     |
| 18 Administrative & General     | 6,032,678                        |                     |                                     |
| 19                              |                                  |                     |                                     |
| 20 Total O&M Expenses           | 40,829,816                       |                     |                                     |
| 21                              |                                  |                     |                                     |
| 22 Depreciation                 | 23,000,640                       |                     |                                     |
| 23 Amortization                 | 4,131,795                        |                     |                                     |
| 24 Taxes Other Than Income      | 5,760,329                        | 271,173             | 6,031,502                           |
| 25 Income Taxes - Federal       | 988,102                          | 4,315,668           | 5,303,770                           |
| 26 Income Taxes - State         | 223,841                          | 977,379             | 1,201,220                           |
| 27 Income Taxes - Def Net       | (878,370)                        |                     |                                     |
| 28 Investment Tax Credit Adj.   | -                                |                     |                                     |
| 29 Misc Revenue & Expense       | (38,429)                         |                     |                                     |
| 30                              |                                  |                     |                                     |
| 31 Total Operating Expenses:    | 74,017,723                       | 5,633,669           | 79,651,392                          |
| 32                              |                                  |                     |                                     |
| 33 Operating Rev For Return:    | <u>12,042,016</u>                | <u>16,235,131</u>   | <u>28,277,146</u>                   |
| 34                              |                                  |                     |                                     |
| 35 Rate Base:                   |                                  |                     |                                     |
| 36 Electric Plant In Service    | 749,098,965                      |                     |                                     |
| 37 Plant Held for Future Use    | 838,899                          |                     |                                     |
| 38 Misc Deferred Debits         | 13,775,760                       |                     |                                     |
| 39 Elec Plant Acq Adj           | 39,488                           |                     |                                     |
| 40 Pensions                     | 668,631                          |                     |                                     |
| 41 Prepayments                  | 557,700                          |                     |                                     |
| 42 Fuel Stock                   | (31,783)                         |                     |                                     |
| 43 Material & Supplies          | 4,370,613                        |                     |                                     |
| 44 Working Capital              | (3,755)                          |                     |                                     |
| 45 Weatherization Loans         | -                                |                     |                                     |
| 46 Misc Rate Base               | -                                |                     |                                     |
| 47                              |                                  |                     |                                     |
| 48 Total Electric Plant:        | 769,314,518                      | -                   | 769,314,518                         |
| 49                              |                                  |                     |                                     |
| 50 Rate Base Deductions:        |                                  |                     |                                     |
| 51 Accum Prov For Deprec        | (283,568,389)                    |                     |                                     |
| 52 Accum Prov For Amort         | (16,431,916)                     |                     |                                     |
| 53 Accum Def Income Tax         | (61,508,952)                     |                     |                                     |
| 54 Unamortized ITC              | (2,491)                          |                     |                                     |
| 55 Customer Adv For Const       | (1,295,728)                      |                     |                                     |
| 56 Customer Service Deposits    | -                                |                     |                                     |
| 57 Misc Rate Base Deductions    | (34,285,051)                     |                     |                                     |
| 58                              |                                  |                     |                                     |
| 59 Total Rate Base Deductions   | (397,092,528)                    | -                   | (397,092,528)                       |
| 60                              |                                  |                     |                                     |
| 61 Total Rate Base:             | <u>372,221,991</u>               | <u>-</u>            | <u>372,221,991</u>                  |
| 62                              |                                  |                     |                                     |
| 63 Return on Rate Base          | 3.235%                           |                     | 7.597%                              |
| 64                              |                                  |                     |                                     |
| 65 Return on Equity             | 2.152%                           |                     | 10.500%                             |
| 66                              |                                  |                     |                                     |
| 67 TAX CALCULATION:             |                                  |                     |                                     |
| 68 Operating Revenue            | 12,375,588                       | 21,528,178          | 33,903,765                          |
| 69 Other Deductions             |                                  |                     |                                     |
| 70 Interest (AFUDC)             | (3,496,346)                      | -                   | (3,496,346)                         |
| 71 Interest                     | 7,843,624                        | -                   | 7,843,624                           |
| 72 Schedule "M" Additions       | 30,114,252                       | -                   | 30,114,252                          |
| 73 Schedule "M" Deductions      | 33,212,151                       | -                   | 33,212,151                          |
| 74 Income Before Tax            | 4,930,410                        | 21,528,178          | 26,458,587                          |
| 75                              |                                  |                     |                                     |
| 76 State Income Taxes           | 223,841                          | 977,379             | 1,201,220                           |
| 77 Taxable Income               | <u>4,706,569</u>                 | <u>20,550,798</u>   | <u>25,257,367</u>                   |
| 78                              |                                  |                     |                                     |
| 79 Federal Income Taxes + Other | <u>988,102</u>                   | <u>4,315,668</u>    | <u>5,303,770</u>                    |

**PacifiCorp**  
**CALIFORNIA**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2023**

|  |                             |               |
|--|-----------------------------|---------------|
| Net Rate Base                              | \$ 372,221,991              | Ref. Page 1.1 |
| Return on Rate Base Requested              | <u>7.60%</u>                | Ref. Page 2.1 |
| Revenues Required to Earn Requested Return | 28,277,146                  |               |
| Less Current Operating Revenues            | <u>(12,042,016)</u>         |               |
| Increase to Current Revenues               | 16,235,131                  |               |
| Net to Gross Bump-up                       | <u>134.70%</u>              |               |
| Price Change Required for Requested Return | <u><u>\$ 21,868,800</u></u> |               |
| Requested Price Change                     | \$ 21,868,800               |               |
| Uncollectible Percent                      | <u>0.318%</u>               | Ref. Page 1.3 |
| Increased Uncollectible Expense            | <u>\$ 69,449</u>            |               |
| Requested Price Change                     | \$ 21,868,800               |               |
| Franchise Tax                              | 1.240%                      | Ref. Page 1.3 |
| Revenue Tax                                | 0.000%                      | Ref. Page 1.3 |
| Resource Supplier Tax                      | 0.000%                      | Ref. Page 1.3 |
| Fees Based on General Business Revenues    | 0.000%                      | Ref. Page 1.3 |
| Increase Taxes Other Than Income           | <u>\$ 271,173</u>           |               |
| Requested Price Change                     | \$ 21,868,800               |               |
| Uncollectible Expense                      | (69,449)                    |               |
| Taxes Other Than Income                    | <u>(271,173)</u>            |               |
| Income Before Taxes                        | <u>\$ 21,528,178</u>        |               |
| State Effective Tax Rate                   | <u>4.54%</u>                | Ref. Page 2.1 |
| State Income Taxes                         | <u>\$ 977,379</u>           |               |
| Taxable Income                             | \$ 20,550,798               |               |
| Federal Income Tax Rate                    | <u>21.00%</u>               | Ref. Page 2.1 |
| Federal Income Taxes                       | <u>\$ 4,315,668</u>         |               |
| Operating Income                           | 100.000%                    |               |
| Net Operating Income                       | <u>74.239%</u>              | Ref. Page 1.3 |
| Net to Gross Bump-Up                       | <u><u>134.70%</u></u>       |               |

**PacifiCorp**  
**CALIFORNIA**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2023**

|   |                           |
|---|---------------------------|
| Operating Revenue                       | 100.000%                  |
| Operating Deductions                    |                           |
| Uncollectible Accounts                  | 0.318% See Note (1) Below |
| Taxes Other - Franchise Tax             | 1.240%                    |
| Taxes Other - Revenue Tax               | 0.000%                    |
| Taxes Other - Resource Supplier         | 0.000%                    |
| Fees Based on General Business Revenues | <u>0.000%</u>             |
| Sub-Total                               | 98.442%                   |
| State Income Tax @ 4.54%                | <u>4.469%</u>             |
| Sub-Total                               | 93.973%                   |
| Federal Income Tax @ 21.00%             | <u>19.734%</u>            |
| Net Operating Income                    | <u><u>74.239%</u></u>     |

(1) Uncollectible Accounts = 261,357 Pg 2.11, CALIFORNIA Situs from Account 904  
82,298,525 Pg. 2.2, General Business Revenues

**Pacificorp**  
**California General Rate Case**  
**Adjustment Summary**  
**Twelve Months Ending December 31, 2023**

|                                 | TOTAL COMPANY<br>UNADJUSTED RESULTS<br>JUNE 2021 | CALIFORNIA ALLOCATED<br>UNADJUSTED RESULTS<br>JUNE 2021 | Tab 3<br>Revenue Adjustments | Tab 4<br>O&M Adjustments | Tab 5<br>Net Power Cost<br>Adjustments | Tab 6<br>Depreciation &<br>Amortization<br>Adjustments |
|---------------------------------|--|---|------------------------------|--------------------------|--|--|
| 1 Operating Revenues:           |  |   |                              |                          |  |  |
| 2 General Business Revenues     | 5,081,632,249                                    | 102,017,514   | 3,627,856                    | -                        | (23,346,845)                           | -  |
| 3 Interdepartmental             | -  | -   | -                            | -                        | -                                      | -  |
| 4 Special Sales                 | 212,315,668                                      | 2,934,765   | -                            | -                        | (2,934,765)                            | -  |
| 5 Other Operating Revenues      | 227,962,549                                      | 3,395,584   | 365,629                      | -                        | -                                      | -  |
| 6 Total Operating Revenues      | 5,521,910,467                                    | 108,347,863   | 3,993,485                    | -                        | (26,281,610)                           | -  |
| 7                               |  |   |                              |                          |  |  |
| 8 Operating Expenses:           |  |   |                              |                          |  |  |
| 9 Steam Production              | 997,145,306                                      | 14,164,912  | -                            | 282,475                  | (9,578,502)                            | -  |
| 10 Nuclear Production           | -  | -   | -                            | -                        | -                                      | -  |
| 11 Hydro Production             | 76,270,911                                       | 1,119,120   | -                            | (435,266)                | -                                      | -  |
| 12 Other Power Supply           | 1,076,832,156                                    | 15,441,989  | -                            | 148,242                  | (14,096,825)                           | -  |
| 13 Transmission                 | 220,828,048                                      | 3,231,573   | -                            | 12,457                   | (2,183,022)                            | -  |
| 14 Distribution                 | 227,788,851                                      | 13,144,071  | -                            | 12,202,805               | -                                      | -  |
| 15 Customer Accounting          | 70,180,739                                       | 1,655,795   | -                            | 134,105                  | -                                      | -  |
| 16 Customer Service & Info      | 116,029,408                                      | 240,891   | -                            | 39,056                   | -                                      | -  |
| 17 Sales                        | -  | -   | -                            | -                        | -                                      | -  |
| 18 Administrative & General     | 296,924,361                                      | 8,386,103   | -                            | (2,484,387)              | -                                      | -  |
| 19                              |  |   |                              |                          |  |  |
| 20 Total O&M Expenses           | 3,081,999,779                                    | 57,384,454  | -                            | 9,899,486                | (25,858,349)                           | -  |
| 21                              |  |   |                              |                          |  |  |
| 22 Depreciation                 | 1,035,081,277                                    | 18,062,943  | -                            | -                        | -                                      | 5,061,452  |
| 23 Amortization                 | 61,823,778                                       | 1,029,945   | -                            | -                        | -                                      | 1,454,301  |
| 24 Taxes Other Than Income      | 212,196,714                                      | 5,214,726   | -                            | 221                      | -                                      | -  |
| 25 Income Taxes - Federal       | (31,835,237)                                     | 1,217,058   | 800,581                      | (1,999,158)              | (84,573)                               | (716,090)  |
| 26 Income Taxes - State         | 26,080,726                                       | 694,174   | 181,310                      | (452,754)                | (19,153)                               | (162,174)  |
| 27 Income Taxes - Def Net       | (64,900,993)                                     | (1,950,121)   | 2,408                        | -                        | -                                      | (542,218)  |
| 28 Investment Tax Credit Adj.   | (1,703,368)                                      | -   | -                            | -                        | -                                      | -  |
| 29 Misc Revenue & Expense       | (1,733,836)                                      | (50,559)  | (9,793)                      | 21,923                   | -                                      | -  |
| 30                              |  |   |                              |                          |  |  |
| 31 Total Operating Expenses:    | 4,317,008,840                                    | 81,602,621  | 974,506                      | 7,469,718                | (25,962,076)                           | 5,095,271  |
| 32                              |  |   |                              |                          |  |  |
| 33 Operating Rev For Return:    | 1,204,901,627                                    | 26,745,242  | 3,018,979                    | (7,469,718)              | (319,534)                              | (5,095,271)  |
| 34                              |  |   |                              |                          |  |  |
| 35 Rate Base:                   |  |   |                              |                          |  |  |
| 36 Electric Plant In Service    | 31,397,377,712                                   | 667,341,151   | -                            | -                        | -                                      | -  |
| 37 Plant Held for Future Use    | 23,896,248                                       | 838,899   | -                            | -                        | -                                      | -  |
| 38 Misc Deferred Debits         | 962,744,647                                      | 16,787,878  | -                            | -                        | -                                      | -  |
| 39 Elec Plant Acq Adj           | 14,875,820                                       | 98,664  | -                            | -                        | -                                      | -  |
| 40 Pensions                     | 28,656,862                                       | 645,493   | -                            | -                        | -                                      | -  |
| 41 Prepayments                  | 67,554,352                                       | 557,700   | -                            | -                        | -                                      | -  |
| 42 Fuel Stock                   | 201,471,836                                      | 2,847,343   | -                            | -                        | -                                      | -  |
| 43 Material & Supplies          | 273,026,865                                      | 4,448,994   | -                            | -                        | -                                      | -  |
| 44 Working Capital              | 46,291,845                                       | 700,112   | 2,473                        | 18,756                   | (65,382)                               | (611,435)  |
| 45 Weatherization Loans         | 199,224,237                                      | -   | -                            | -                        | -                                      | -  |
| 46 Misc Rate Base               | -  | -   | -                            | -                        | -                                      | -  |
| 47                              |  |   |                              |                          |  |  |
| 48 Total Electric Plant:        | 33,215,120,424                                   | 694,266,235   | 2,473                        | 18,756                   | (65,382)                               | (611,435)  |
| 49                              |  |   |                              |                          |  |  |
| 50 Rate Base Deductions:        |  |   |                              |                          |  |  |
| 51 Accum Prov For Deprec        | (9,626,761,743)                                  | (250,636,117)   | -                            | -                        | -                                      | (33,070,912)   |
| 52 Accum Prov For Amort         | (691,673,798)                                    | (14,854,296)  | -                            | -                        | -                                      | (1,577,620)  |
| 53 Accum Def Income Tax         | (2,565,819,019)                                  | (53,410,705)  | 2,613                        | (781,735)                | -                                      | 224,234  |
| 54 Unamortized ITC              | (2,245,487)                                      | (2,834)   | -                            | -                        | -                                      | -  |
| 55 Customer Adv For Const       | (104,109,027)                                    | (1,502,499)   | -                            | -                        | -                                      | -  |
| 56 Customer Service Deposits    | -  | -   | -                            | -                        | -                                      | -  |
| 57 Misc Rate Base Deductions    | (2,269,895,491)                                  | (48,164,617)  | (10,626)                     | 3,179,518                | -                                      | -  |
| 58                              |  |   |                              |                          |  |  |
| 59 Total Rate Base Deductions   | (15,260,504,564)                                 | (368,571,067)   | (8,014)                      | 2,397,783                | -                                      | (34,424,298)   |
| 60                              |  |   |                              |                          |  |  |
| 61 Total Rate Base:             | 17,954,615,861                                   | 325,695,167   | (5,541)                      | 2,416,539                | (65,382)                               | (35,035,734)   |
| 62                              |  |   |                              |                          |  |  |
| 63 Return on Rate Base          |  | 8.212%  | 0.927%                       | -2.344%                  | -0.096%                                | -0.938%  |
| 64                              |  |   |                              |                          |  |  |
| 65 Return on Equity             |  | 11.677%   | 1.774%                       | -4.486%                  | -0.184%                                | -1.795%  |
| 66                              |  |   |                              |                          |  |  |
| 67 TAX CALCULATION:             |  |   |                              |                          |  |  |
| 68 Operating Revenue            |  | 26,706,354  | 4,003,278                    | (9,921,630)              | (423,261)                              | (6,515,753)  |
| 69 Other Deductions             |  |   |                              |                          |  |  |
| 70 Interest (AFUDC)             |  | (1,670,653)   | -                            | -                        | -                                      | -  |
| 71 Interest                     |  | 6,863,191   | (117)                        | 50,922                   | (1,378)                                | (738,288)  |
| 72 Schedule "M" Additions       |  | 24,212,779  | -                            | -                        | -                                      | 2,205,340  |
| 73 Schedule "M" Deductions      |  | 30,436,418  | 9,793                        | -                        | -                                      | -  |
| 74 Income Before Tax            |  | 15,290,177  | 3,993,601                    | (9,972,552)              | (421,883)                              | (3,572,125)  |
| 75                              |  |   |                              |                          |  |  |
| 76 State Income Taxes           |  | 694,174   | 181,310                      | (452,754)                | (19,153)                               | (162,174)  |
| 77 Taxable Income               |  | 14,596,003  | 3,812,292                    | (9,519,798)              | (402,729)                              | (3,409,950)  |
| 78                              |  |   |                              |                          |  |  |
| 79 Federal Income Taxes + Other |  | 1,217,058   | 800,581                      | (1,999,158)              | (84,573)                               | (716,090)  |
| APPROXIMATE PRICE CHANGE        |  | (2,695,277)   | (4,063,090)                  | 10,300,122               | 426,248                                | 3,278,150  |

**Pacificorp**  
**California General Rate Case**  
**Adjustment Summary**  
**Twelve Months Ending December 31, 2023**

|                                 | Tab 7           | Tab 8                 | CA Allocated                        |
|---------------------------------|-----------------|-----------------------|-------------------------------------|
|                                 | Tax Adjustments | Rate Base Adjustments | Results of Operations December 2023 |
| 1 Operating Revenues:           |                 |                       |                                     |
| 2 General Business Revenues     | -               | -                     | 82,298,525                          |
| 3 Interdepartmental             | -               | -                     | -                                   |
| 4 Special Sales                 | -               | -                     | -                                   |
| 5 Other Operating Revenues      | -               | -                     | 3,761,214                           |
| 6 Total Operating Revenues      | -               | -                     | 86,059,739                          |
| 7                               |                 |                       |                                     |
| 8 Operating Expenses:           |                 |                       |                                     |
| 9 Steam Production              | -               | (734,054)             | 4,134,831                           |
| 10 Nuclear Production           | -               | -                     | -                                   |
| 11 Hydro Production             | -               | -                     | 683,854                             |
| 12 Other Power Supply           | -               | 7,317                 | 1,500,723                           |
| 13 Transmission                 | -               | -                     | 1,061,007                           |
| 14 Distribution                 | -               | -                     | 25,346,876                          |
| 15 Customer Accounting          | -               | -                     | 1,789,900                           |
| 16 Customer Service & Info      | -               | -                     | 279,947                             |
| 17 Sales                        | -               | -                     | -                                   |
| 18 Administrative & General     | -               | 130,962               | 6,032,678                           |
| 19                              |                 |                       |                                     |
| 20 Total O&M Expenses           | -               | (595,775)             | 40,829,816                          |
| 21                              |                 |                       |                                     |
| 22 Depreciation                 | -               | (123,755)             | 23,000,640                          |
| 23 Amortization                 | -               | 1,647,549             | 4,131,795                           |
| 24 Taxes Other Than Income      | 545,382         | -                     | 5,760,329                           |
| 25 Income Taxes - Federal       | 2,289,734       | (519,451)             | 988,102                             |
| 26 Income Taxes - State         | 100,080         | (117,641)             | 223,841                             |
| 27 Income Taxes - Def Net       | 1,613,218       | (1,658)               | (878,370)                           |
| 28 Investment Tax Credit Adj.   | -               | -                     | -                                   |
| 29 Misc Revenue & Expense       | -               | -                     | (38,429)                            |
| 30                              |                 |                       |                                     |
| 31 Total Operating Expenses:    | 4,548,413       | 289,269               | 74,017,723                          |
| 32                              |                 |                       |                                     |
| 33 Operating Rev For Return:    | (4,548,413)     | (289,269)             | 12,042,016                          |
| 34                              |                 |                       |                                     |
| 35 Rate Base:                   |                 |                       |                                     |
| 36 Electric Plant In Service    | -               | 81,757,813            | 749,098,965                         |
| 37 Plant Held for Future Use    | -               | -                     | 838,899                             |
| 38 Misc Deferred Debits         | -               | (3,012,118)           | 13,775,760                          |
| 39 Elec Plant Acq Adj           | -               | (59,176)              | 39,488                              |
| 40 Pensions                     | -               | 23,138                | 668,631                             |
| 41 Prepayments                  | -               | -                     | 557,700                             |
| 42 Fuel Stock                   | -               | (2,879,125)           | (31,783)                            |
| 43 Material & Supplies          | -               | (78,381)              | 4,370,613                           |
| 44 Working Capital              | 7,392           | (55,670)              | (3,755)                             |
| 45 Weatherization Loans         | -               | -                     | -                                   |
| 46 Misc Rate Base               | -               | -                     | -                                   |
| 47                              |                 |                       |                                     |
| 48 Total Electric Plant:        | 7,392           | 75,696,480            | 769,314,518                         |
| 49                              |                 |                       |                                     |
| 50 Rate Base Deductions:        |                 |                       |                                     |
| 51 Accum Prov For Deprec        | -               | 138,640               | (283,568,389)                       |
| 52 Accum Prov For Amort         | -               | -                     | (16,431,916)                        |
| 53 Accum Def Income Tax         | (7,497,870)     | (45,489)              | (61,508,952)                        |
| 54 Unamortized ITC              | 343             | -                     | (2,491)                             |
| 55 Customer Adv For Const       | -               | 206,771               | (1,295,728)                         |
| 56 Customer Service Deposits    | -               | -                     | -                                   |
| 57 Misc Rate Base Deductions    | 7,459,496       | 3,251,178             | (34,285,051)                        |
| 58                              |                 |                       |                                     |
| 59 Total Rate Base Deductions   | (38,031)        | 3,551,100             | (397,092,528)                       |
| 60                              |                 |                       |                                     |
| 61 Total Rate Base:             | (30,639)        | 79,247,580            | 372,221,991                         |
| 62                              |                 |                       |                                     |
| 63 Return on Rate Base          | -1.552%         | -0.974%               | 3.235%                              |
| 64                              |                 |                       |                                     |
| 65 Return on Equity             | -2.970%         | -1.864%               | 2.152%                              |
| 66                              |                 |                       |                                     |
| 67 TAX CALCULATION:             |                 |                       |                                     |
| 68 Operating Revenue            | (545,382)       | (928,019)             | 12,375,588                          |
| 69 Other Deductions             |                 |                       |                                     |
| 70 Interest (AFUDC)             | (1,825,692)     | -                     | (3,496,346)                         |
| 71 Interest                     | (646)           | 1,669,940             | 7,843,624                           |
| 72 Schedule "M" Additions       | 2,304,451       | 1,391,682             | 30,114,252                          |
| 73 Schedule "M" Deductions      | 1,381,000       | 1,384,940             | 33,212,151                          |
| 74 Income Before Tax            | 2,204,408       | (2,591,217)           | 4,930,410                           |
| 75                              |                 |                       |                                     |
| 76 State Income Taxes           | 100,080         | (117,641)             | 223,841                             |
| 77 Taxable Income               | 2,104,328       | (2,473,575)           | 4,706,569                           |
| 78                              |                 |                       |                                     |
| 79 Federal Income Taxes + Other | 2,289,734       | (519,451)             | 988,102                             |
|                                 |                 |                       |                                     |
| APPROXIMATE PRICE CHANGE        | 6,123,600       | 8,499,047             | 21,868,800                          |

## 2. RESULTS OF OPERATIONS

**PacifiCorp**  
**RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

|                    |   |
|--------------------|---|
| STATE:             | CALIFORNIA                              |
| PERIOD:            | TWELVE MONTHS ENDING DECEMBER 31, 2023  |
| FILE:              | CA GRC JAM Dec 2023 Test Period_Track 1 |
| PREPARED BY:       | Revenue Requirement Department          |
| DATE:              | 10/2/2023                               |
| TIME:              | 5:29:27 PM                              |
| TYPE OF RATE BASE: | 13-Month Average                        |
| ALLOCATION METHOD: | <b>2020 PROTOCOL</b>                    |
| FERC JURISDICTION: | Separate Jurisdiction                   |
| 8 OR 12 CP:        | 12 Coincident Peaks                     |
| DEMAND %           | 75% Demand                              |
| ENERGY %           | 25% Energy                              |

TAX INFORMATION

| <u>TAX RATE ASSUMPTIONS:</u> | <u>TAX RATE</u> |
|------------------------------|-----------------|
| FEDERAL RATE                 | 21.00%          |
| STATE EFFECTIVE RATE         | 4.54%           |
| TAX GROSS UP FACTOR          | 1.326           |
| FEDERAL/STATE COMBINED RATE  | 24.587%         |

CAPITAL STRUCTURE INFORMATION

|           | <u>CAPITAL<br/>STRUCTURE</u> | <u>EMBEDDED<br/>COST</u> | <u>WEIGHTED<br/>COST</u> |
|-----------|------------------------------|--------------------------|--------------------------|
| DEBT      | 47.74%                       | 4.41%                    | 2.11%                    |
| PREFERRED | 0.01%                        | 6.75%                    | 0.00%                    |
| COMMON    | 52.25%                       | 10.50%                   | 5.49%                    |
|           | <u>100.00%</u>               |                          | <u>7.60%</u>             |

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see testimony of Ms. Nikki L. Koblha.  
 For information and support regarding return on common equity, see testimony of Ms. Ann E. Bulkley.

**2020 PROTOCOL**  
**13-Month Average**

**RESULTS OF OPERATIONS SUMMARY**

| Description of Account Summary:   | Ref       | JUNE 2021<br>UNADJUSTED RESULTS |               | DECEMBER 2023<br>NORMALIZED RESULTS |               |
|-----------------------------------|-----------|---------------------------------|---------------|-------------------------------------|---------------|
|                                   |           | TOTAL                           | CALIFORNIA    | TOTAL                               | CALIFORNIA    |
| 1 Operating Revenues              |           |                                 |               |                                     |               |
| 2     General Business Revenues   | 2.2       | 5,081,632,249                   | 102,017,514   | 5,061,913,260                       | 82,298,525    |
| 3     Interdepartmental           | 2.2       | 0                               | 0             | 0                                   | 0             |
| 4     Special Sales               | 2.2       | 212,315,668                     | 2,934,765     | 12,440,401                          | 0             |
| 5     Other Operating Revenues    | 2.3       | 227,962,549                     | 3,395,584     | 246,109,188                         | 3,761,214     |
| 6     Total Operating Revenues    | 2.3       | 5,521,910,467                   | 108,347,863   | 5,320,462,850                       | 86,059,739    |
| 7                                 |           |                                 |               |                                     |               |
| 8 Operating Expenses:             |           |                                 |               |                                     |               |
| 9     Steam Production            | 2.5       | 997,145,306                     | 14,164,912    | 289,162,465                         | 4,134,831     |
| 10     Nuclear Production         | 2.5       | 0                               | 0             | 0                                   | 0             |
| 11     Hydro Production           | 2.6       | 76,270,911                      | 1,119,120     | 46,606,408                          | 683,854       |
| 12     Other Power Supply         | 2.7, .8   | 1,076,832,156                   | 15,441,989    | 104,027,416                         | 1,500,723     |
| 13     Transmission               | 2.9       | 220,828,048                     | 3,231,573     | 72,310,369                          | 1,061,007     |
| 14     Distribution               | 2.10      | 227,788,851                     | 13,144,071    | 256,125,326                         | 25,346,876    |
| 15     Customer Accounting        | 2.11      | 70,180,739                      | 1,655,795     | 75,928,961                          | 1,789,900     |
| 16     Customer Service & Infor   | 2.12      | 116,029,408                     | 240,891       | 126,575,344                         | 279,947       |
| 17     Sales                      | 2.12      | 0                               | 0             | 0                                   | 0             |
| 18     Administrative & General   | 2.13      | 296,924,361                     | 8,386,103     | 195,922,001                         | 6,032,678     |
| 19                                |           |                                 |               |                                     |               |
| 20     Total O & M Expenses       | 2.13      | 3,081,999,779                   | 57,384,454    | 1,166,658,289                       | 40,829,816    |
| 21                                |           |                                 |               |                                     |               |
| 22     Depreciation               | 2.14      | 1,035,081,277                   | 18,062,943    | 1,249,428,895                       | 23,000,640    |
| 23     Amortization               | 2.15      | 61,823,778                      | 1,029,945     | 149,216,662                         | 4,131,795     |
| 24     Taxes Other Than Income    | 2.15      | 212,196,714                     | 5,214,726     | 236,516,765                         | 5,760,329     |
| 25     Income Taxes - Federal     | 2.18      | (31,835,237)                    | 1,217,058     | 411,225,070                         | 988,102       |
| 26     Income Taxes - State       | 2.18      | 26,080,726                      | 694,174       | 109,375,010                         | 223,841       |
| 27     Income Taxes - Def Net     | 2.16      | (64,900,993)                    | (1,950,121)   | (90,540,867)                        | (878,370)     |
| 28     Investment Tax Credit Adj. | 2.15      | (1,703,368)                     | 0             | (768,452)                           | 0             |
| 29     Misc Revenue & Expense     | 2.3       | (1,733,836)                     | (50,559)      | (2,196,477)                         | (38,429)      |
| 30                                |           |                                 |               |                                     |               |
| 31     Total Operating Expenses   | 2.18      | 4,317,008,840                   | 81,602,621    | 3,228,914,896                       | 74,017,723    |
| 32                                |           |                                 |               |                                     |               |
| 33 Operating Revenue for Return   |           | 1,204,901,627                   | 26,745,242    | 2,091,547,954                       | 12,042,016    |
| 34                                |           |                                 |               |                                     |               |
| 35 Rate Base:                     |           |                                 |               |                                     |               |
| 36     Electric Plant in Service  | 2.26      | 31,397,377,712                  | 667,341,151   | 33,256,473,355                      | 749,098,965   |
| 37     Plant Held for Future Use  | 2.26      | 23,896,248                      | 838,899       | 23,896,248                          | 838,899       |
| 38     Misc Deferred Debits       | 2.28      | 962,744,647                     | 16,787,878    | 695,046,187                         | 13,775,760    |
| 39     Elec Plant Acq Adj         | 2.26, .27 | 14,875,820                      | 98,664        | 10,842,796                          | 39,488        |
| 40     Pensions                   | 2.27      | 28,656,862                      | 645,493       | 29,684,077                          | 668,631       |
| 41     Prepayments                | 2.28      | 67,554,352                      | 557,700       | 67,554,352                          | 557,700       |
| 42     Fuel Stock                 | 2.27      | 201,471,836                     | 2,847,343     | (2,248,864)                         | (31,783)      |
| 43     Material & Supplies        | 2.28      | 273,026,865                     | 4,448,994     | 267,684,968                         | 4,370,613     |
| 44     Working Capital            | 2.28      | 46,291,845                      | 700,112       | (12,413,095)                        | (3,755)       |
| 45     Weatherization Loans       | 2.27      | 199,224,237                     | 0             | 199,224,237                         | 0             |
| 46     Miscellaneous Rate Base    | 2.29      | 0                               | 0             | 0                                   | 0             |
| 47                                |           |                                 |               |                                     |               |
| 48     Total Electric Plant       |           | 33,215,120,424                  | 694,266,235   | 34,535,744,261                      | 769,314,518   |
| 49                                |           |                                 |               |                                     |               |
| 50 Rate Base Deductions:          |           |                                 |               |                                     |               |
| 51     Accum Prov For Depr        | 2.32      | (9,626,761,743)                 | (250,636,117) | (11,207,254,073)                    | (283,568,389) |
| 52     Accum Prov For Amort       | 2.33      | (691,673,798)                   | (14,854,296)  | (768,139,608)                       | (16,431,916)  |
| 53     Accum Def Income Taxes     | 2.30      | (2,565,819,019)                 | (53,410,705)  | (2,753,906,704)                     | (61,508,952)  |
| 54     Unamortized ITC            | 2.30      | (2,245,487)                     | (2,834)       | (2,260,810)                         | (2,491)       |
| 55     Customer Adv for Const     | 2.29      | (104,109,027)                   | (1,502,499)   | (104,109,027)                       | (1,295,728)   |
| 56     Customer Service Deposits  | 2.29      | 0                               | 0             | 0                                   | 0             |
| 57     Misc. Rate Base Deductions | 2.29      | (2,269,895,491)                 | (48,164,617)  | (1,976,380,651)                     | (34,285,051)  |
| 58                                |           |                                 |               |                                     |               |
| 59     Total Rate Base Deductions |           | (15,260,504,564)                | (368,571,067) | (16,812,050,873)                    | (397,092,528) |
| 60                                |           |                                 |               |                                     |               |
| 61 Total Rate Base                |           | 17,954,615,861                  | 325,695,167   | 17,723,693,388                      | 372,221,991   |
| 62                                |           |                                 |               |                                     |               |
| 63 Return on Rate Base            |           | 6.711%                          | 8.212%        | 11.801%                             | 3.235%        |
| 64                                |           |                                 |               |                                     |               |
| 65 Return on Equity               |           | 8.804%                          | 11.677%       | 18.546%                             | 2.152%        |
| 66 Net Power Costs                |           | 1,608,288,348                   | 22,879,865    | 137,244                             | (0)           |
| 67 100 Basis Points in Equity:    |           | 93,812,868                      | 1,701,757     | 92,606,298                          | 1,944,860     |
| 68     Revenue Requirement Impact |           | 124,398,141                     | 2,256,571     | 122,798,200                         | 2,578,931     |
| 69     Rate Base Decrease         |           | (1,290,777,500)                 | (19,389,711)  | (747,775,914)                       | (51,528,224)  |



| 2020 PROTOCOL<br>13-Month Average |  |                                  |        | JUNE 2021<br>UNADJUSTED RESULTS |                      | DECEMBER 2023<br>NORMALIZED RESULTS |                           |                             |                          |
|-----------------------------------|--|----------------------------------|--------|---------------------------------|----------------------|-------------------------------------|---------------------------|-----------------------------|--------------------------|
| ACCT                              | DESCRIP                                  | BUS<br>FUNC                      | FACTOR | Ref                             | TOTAL                | CALIFORNIA                          | TOTAL                     | CALIFORNIA                  |                          |
| 70                                | Sales to Ultimate Customers              |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 71                                | 440                                      | Residential Sales                |        |                                 |                      |                                     |                           |                             |                          |
| 72                                |  | 0                                | S      |                                 | 2,032,842,216        | 49,794,059                          | 2,027,340,832             | 44,292,675                  |                          |
| 73                                |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 74                                |  |                                  |        | B1                              | <u>2,032,842,216</u> | <u>49,794,059</u>                   | <u>2,027,340,832</u>      | <u>44,292,675</u>           |                          |
| 75                                |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 76                                | 442                                      | Commercial & Industrial Sales    |        |                                 |                      |                                     |                           |                             |                          |
| 77                                |  | 0                                | S      |                                 | 3,031,724,688        | 51,867,942                          | 3,017,631,035             | 37,774,289                  |                          |
| 78                                |  | P                                | SE     |                                 | -                    | -                                   | -                         | -                           |                          |
| 79                                |  | PT                               | SG     |                                 | -                    | -                                   | -                         | -                           |                          |
| 80                                |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 81                                |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 82                                |  |                                  |        | B1                              | <u>3,031,724,688</u> | <u>51,867,942</u>                   | <u>3,017,631,035</u>      | <u>37,774,289</u>           |                          |
| 83                                |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 84                                | 444                                      | Public Street & Highway Lighting |        |                                 |                      |                                     |                           |                             |                          |
| 85                                |  | 0                                | S      |                                 | 17,065,345           | 355,513                             | 16,941,393                | 231,561                     |                          |
| 86                                |  | 0                                | SO     |                                 | -                    | -                                   | -                         | -                           |                          |
| 87                                |  |                                  |        | B1                              | <u>17,065,345</u>    | <u>355,513</u>                      | <u>16,941,393</u>         | <u>231,561</u>              |                          |
| 88                                |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 89                                | 445                                      | Other Sales to Public Authority  |        |                                 |                      |                                     |                           |                             |                          |
| 90                                |  | 0                                | S      |                                 | -                    | -                                   | -                         | -                           |                          |
| 91                                |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 92                                |  |                                  |        | B1                              | <u>-</u>             | <u>-</u>                            | <u>-</u>                  | <u>-</u>                    |                          |
| 93                                |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 94                                | 448                                      | Interdepartmental                |        |                                 |                      |                                     |                           |                             |                          |
| 95                                |  | DPW                              | S      |                                 | -                    | -                                   | -                         | -                           |                          |
| 96                                |  | GP                               | SO     |                                 | -                    | -                                   | -                         | -                           |                          |
| 97                                |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 98                                |  |                                  |        | B1                              | <u>-</u>             | <u>-</u>                            | <u>-</u>                  | <u>-</u>                    |                          |
| 99                                | <b>Total Sales to Ultimate Customers</b> |                                  |        |                                 | <b>B1</b>            | <b><u>5,081,632,249</u></b>         | <b><u>102,017,514</u></b> | <b><u>5,061,913,260</u></b> | <b><u>82,298,525</u></b> |
| 100                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 101                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 102                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 103                               | 447                                      | Sales for Resale-Non NPC         |        |                                 |                      |                                     |                           |                             |                          |
| 104                               |  | P                                | S      |                                 | 12,440,401           | -                                   | 12,440,401                | -                           |                          |
| 105                               |  |                                  |        | B1                              | <u>12,440,401</u>    | <u>-</u>                            | <u>12,440,401</u>         | <u>-</u>                    |                          |
| 106                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 107                               | 447NPC                                   | Sales for Resale-NPC             |        |                                 |                      |                                     |                           |                             |                          |
| 108                               |  | P                                | SG     |                                 | 203,582,710          | 2,987,161                           | -                         | -                           |                          |
| 109                               |  | P                                | SE     |                                 | (3,707,443)          | (52,396)                            | -                         | -                           |                          |
| 110                               |  | P                                | SG     |                                 | -                    | -                                   | -                         | -                           |                          |
| 111                               |  |                                  |        | B1                              | <u>199,875,267</u>   | <u>2,934,765</u>                    | <u>-</u>                  | <u>-</u>                    |                          |
| 112                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 113                               |  | Total Sales for Resale           |        | B1                              | <u>212,315,668</u>   | <u>2,934,765</u>                    | <u>12,440,401</u>         | <u>-</u>                    |                          |
| 114                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 115                               | 449                                      | Provision for Rate Refund        |        |                                 |                      |                                     |                           |                             |                          |
| 116                               |  | P                                | S      |                                 | -                    | -                                   | -                         | -                           |                          |
| 117                               |  | P                                | SG     |                                 | (3,239,918)          | (47,539)                            | (3,239,918)               | (47,539)                    |                          |
| 118                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 119                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 120                               |  |                                  |        | B1                              | <u>(3,239,918)</u>   | <u>(47,539)</u>                     | <u>(3,239,918)</u>        | <u>(47,539)</u>             |                          |
| 121                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 122                               | <b>Total Sales from Electricity</b>      |                                  |        |                                 | <b>B1</b>            | <b><u>5,290,707,999</u></b>         | <b><u>104,904,740</u></b> | <b><u>5,071,113,744</u></b> | <b><u>82,250,986</u></b> |
| 123                               | 450                                      | Forfeited Discounts & Interest   |        |                                 |                      |                                     |                           |                             |                          |
| 124                               |  | CUST                             | S      |                                 | 6,599,968            | (581)                               | 6,599,968                 | (581)                       |                          |
| 125                               |  | CUST                             | SO     |                                 | -                    | -                                   | -                         | -                           |                          |
| 126                               |  |                                  |        | B1                              | <u>6,599,968</u>     | <u>(581)</u>                        | <u>6,599,968</u>          | <u>(581)</u>                |                          |
| 127                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 128                               | 451                                      | Misc Electric Revenue            |        |                                 |                      |                                     |                           |                             |                          |
| 129                               |  | CUST                             | S      |                                 | 8,210,111            | 479,943                             | 8,310,955                 | 580,787                     |                          |
| 130                               |  | GP                               | SG     |                                 | -                    | -                                   | -                         | -                           |                          |
| 131                               |  | GP                               | SO     |                                 | 52,826               | 1,190                               | 52,826                    | 1,190                       |                          |
| 132                               |  |                                  |        | B1                              | <u>8,262,937</u>     | <u>481,133</u>                      | <u>8,363,781</u>          | <u>581,977</u>              |                          |
| 133                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 134                               | 453                                      | Water Sales                      |        |                                 |                      |                                     |                           |                             |                          |
| 135                               |  | P                                | SG     |                                 | 7,350                | 108                                 | 7,350                     | 108                         |                          |
| 136                               |  |                                  |        | B1                              | <u>7,350</u>         | <u>108</u>                          | <u>7,350</u>              | <u>108</u>                  |                          |
| 137                               |  |                                  |        |                                 |                      |                                     |                           |                             |                          |
| 138                               | 454                                      | Rent of Electric Property        |        |                                 |                      |                                     |                           |                             |                          |
| 139                               |  | DPW                              | S      |                                 | 10,236,067           | 532,140                             | 10,236,067                | 532,140                     |                          |
| 140                               |  | T                                | SG     |                                 | 4,867,665            | 71,423                              | 4,867,665                 | 71,423                      |                          |
| 141                               |  | T                                | SG     |                                 | -                    | -                                   | -                         | -                           |                          |
| 142                               |  | GP                               | SO     |                                 | 3,142,114            | 70,776                              | 3,142,114                 | 70,776                      |                          |
| 143                               |  |                                  |        | B1                              | <u>18,245,846</u>    | <u>674,339</u>                      | <u>18,245,846</u>         | <u>674,339</u>              |                          |



| 2020 PROTOCOL<br>13-Month Average |         |                                     |        | JUNE 2021<br>UNADJUSTED RESULTS |             | DECEMBER 2023<br>NORMALIZED RESULTS |              |            |
|-----------------------------------|---------|-------------------------------------|--------|---------------------------------|-------------|-------------------------------------|--------------|------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                         | FACTOR | Ref                             | TOTAL       | CALIFORNIA                          | TOTAL        | CALIFORNIA |
| 215                               | 500     | Operation Supervision & Engineering |        |                                 |             |                                     |              |            |
| 216                               |         | P                                   | SG     |                                 | 13,865,751  | 203,452                             | 14,791,635   | 217,037    |
| 217                               |         | P                                   | SG     |                                 | 1,084,539   | 15,913                              | 1,173,480    | 17,218     |
| 218                               |         | P                                   | SG     |                                 | -           | -                                   | -            | -          |
| 219                               |         |                                     |        | B2                              | 14,950,290  | 219,365                             | 15,965,115   | 234,256    |
| 220                               |         |                                     |        |                                 |             |                                     |              |            |
| 221                               | 501     | Fuel Related-Non NPC                |        |                                 |             |                                     |              |            |
| 222                               |         | P                                   | S      |                                 | 6,207,125   | -                                   | 6,716,162    | -          |
| 223                               |         | P                                   | SE     |                                 | 16,755,152  | 236,796                             | 13,557,619   | 191,606    |
| 224                               |         | P                                   | SE     |                                 | -           | -                                   | -            | -          |
| 225                               |         | P                                   | SE     |                                 | -           | -                                   | -            | -          |
| 226                               |         | P                                   | SE     |                                 | 264,509     | 3,738                               | 286,201      | 4,045      |
| 227                               |         |                                     |        | B2                              | 23,226,786  | 240,534                             | 20,559,982   | 195,651    |
| 228                               |         |                                     |        |                                 |             |                                     |              |            |
| 229                               | 501NPC  | Fuel Related-NPC                    |        |                                 |             |                                     |              |            |
| 230                               |         | P                                   | S      |                                 | 137,244     | -                                   | 137,244      | -          |
| 231                               |         | P                                   | SE     |                                 | 637,368,410 | 9,007,741                           | (31,040,758) | (438,690)  |
| 232                               |         | P                                   | SE     |                                 | -           | -                                   | -            | -          |
| 233                               |         | P                                   | SE     |                                 | -           | -                                   | -            | -          |
| 234                               |         | P                                   | SE     |                                 | 31,040,758  | 438,690                             | 31,040,758   | 438,690    |
| 235                               |         |                                     |        | B2                              | 668,546,412 | 9,446,431                           | 137,244      | (0)        |
| 236                               |         |                                     |        |                                 |             |                                     |              |            |
| 237                               |         | Total Fuel Related                  |        | B2                              | 691,773,198 | 9,686,965                           | 20,697,226   | 195,651    |
| 238                               |         |                                     |        |                                 |             |                                     |              |            |
| 239                               | 502     | Steam Expenses                      |        |                                 |             |                                     |              |            |
| 240                               |         | P                                   | SG     |                                 | 75,504,557  | 1,107,875                           | 81,399,777   | 1,194,376  |
| 241                               |         | P                                   | SG     |                                 | 4,617,621   | 67,754                              | 4,996,305    | 73,311     |
| 242                               |         | P                                   | SG     |                                 | -           | -                                   | -            | -          |
| 243                               |         |                                     |        | B2                              | 80,122,178  | 1,175,630                           | 86,396,082   | 1,267,686  |
| 244                               |         |                                     |        |                                 |             |                                     |              |            |
| 245                               | 503     | Steam From Other Sources-Non-NPC    |        |                                 |             |                                     |              |            |
| 246                               |         | P                                   | SE     |                                 | -           | -                                   | (1,387)      | (20)       |
| 247                               |         |                                     |        | B2                              | -           | -                                   | (1,387)      | (20)       |
| 248                               |         |                                     |        |                                 |             |                                     |              |            |
| 249                               | 503NPC  | Steam From Other Sources-NPC        |        |                                 |             |                                     |              |            |
| 250                               |         | P                                   | SE     |                                 | 5,119,912   | 72,358                              | -            | -          |
| 251                               |         |                                     |        | B2                              | 5,119,912   | 72,358                              | -            | -          |
| 252                               |         |                                     |        |                                 |             |                                     |              |            |
| 253                               | 505     | Electric Expenses                   |        |                                 |             |                                     |              |            |
| 254                               |         | P                                   | SG     |                                 | 1,041,685   | 15,285                              | 1,126,076    | 16,523     |
| 255                               |         | P                                   | SG     |                                 | 131,171     | 1,925                               | 141,928      | 2,083      |
| 256                               |         | P                                   | SG     |                                 | -           | -                                   | -            | -          |
| 257                               |         |                                     |        | B2                              | 1,172,856   | 17,209                              | 1,268,004    | 18,605     |
| 258                               |         |                                     |        |                                 |             |                                     |              |            |
| 259                               | 506     | Misc. Steam Expense                 |        |                                 |             |                                     |              |            |
| 260                               |         | P                                   | SG     |                                 | 57,377,431  | 841,897                             | 61,612,275   | 904,035    |
| 261                               |         | P                                   | SG     |                                 | -           | -                                   | (54,130,364) | (794,253)  |
| 262                               |         | P                                   | SG     |                                 | 1,448,672   | 21,256                              | 1,567,475    | 23,000     |
| 263                               |         |                                     |        | B2                              | 58,826,103  | 863,153                             | 9,049,386    | 132,781    |
| 264                               |         |                                     |        |                                 |             |                                     |              |            |
| 265                               | 507     | Rents                               |        |                                 |             |                                     |              |            |
| 266                               |         | P                                   | SG     |                                 | 466,659     | 6,847                               | 504,929      | 7,409      |
| 267                               |         | P                                   | SG     |                                 | -           | -                                   | -            | -          |
| 268                               |         | P                                   | SG     |                                 | 237         | 3                                   | 256          | 4          |
| 269                               |         |                                     |        | B2                              | 466,896     | 6,851                               | 505,186      | 7,413      |
| 270                               |         |                                     |        |                                 |             |                                     |              |            |
| 271                               | 510     | Maint Supervision & Engineering     |        |                                 |             |                                     |              |            |
| 272                               |         | P                                   | SG     |                                 | 5,990,074   | 87,892                              | 6,393,598    | 93,813     |
| 273                               |         | P                                   | SG     |                                 | 1,064,231   | 15,615                              | 1,138,745    | 16,709     |
| 274                               |         | P                                   | SG     |                                 | -           | -                                   | 608,863      | 8,934      |
| 275                               |         |                                     |        | B2                              | 7,054,305   | 103,508                             | 8,141,206    | 119,456    |
| 276                               |         |                                     |        |                                 |             |                                     |              |            |
| 277                               |         |                                     |        |                                 |             |                                     |              |            |
| 278                               |         |                                     |        |                                 |             |                                     |              |            |
| 279                               | 511     | Maintenance of Structures           |        |                                 |             |                                     |              |            |
| 280                               |         | P                                   | SG     |                                 | 22,011,978  | 322,981                             | 23,524,690   | 345,177    |
| 281                               |         | P                                   | SG     |                                 | 2,549,103   | 37,403                              | 2,727,582    | 40,022     |
| 282                               |         | P                                   | SG     |                                 | -           | -                                   | -            | -          |
| 283                               |         |                                     |        | B2                              | 24,561,081  | 360,384                             | 26,252,272   | 385,199    |
| 284                               |         |                                     |        |                                 |             |                                     |              |            |
| 285                               | 512     | Maintenance of Boiler Plant         |        |                                 |             |                                     |              |            |
| 286                               |         | P                                   | SG     |                                 | 67,917,271  | 996,547                             | 72,590,807   | 1,065,122  |
| 287                               |         | P                                   | SG     |                                 | 1,744,893   | 25,603                              | 1,867,060    | 27,395     |
| 288                               |         | P                                   | SG     |                                 | -           | -                                   | -            | -          |
| 289                               |         |                                     |        | B2                              | 69,662,164  | 1,022,150                           | 74,457,868   | 1,092,517  |
| 290                               |         |                                     |        |                                 |             |                                     |              |            |
| 291                               | 513     | Maintenance of Electric Plant       |        |                                 |             |                                     |              |            |
| 292                               |         | P                                   | SG     |                                 | 31,093,354  | 456,232                             | 33,232,179   | 487,614    |
| 293                               |         | P                                   | SG     |                                 | 300,806     | 4,414                               | 321,867      | 4,723      |
| 294                               |         | P                                   | SG     |                                 | -           | -                                   | -            | -          |
| 295                               |         |                                     |        | B2                              | 31,394,160  | 460,645                             | 33,554,047   | 492,337    |



| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                   | DECEMBER 2023<br>NORMALIZED RESULTS |                   |                |
|-----------------------------------|---------|---|--------|---------------------------------|-------------------|-------------------------------------|-------------------|----------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                             | FACTOR | Ref                             | TOTAL             | CALIFORNIA                          | TOTAL             | CALIFORNIA     |
| 375                               |         |   |        |                                 |                   |                                     |                   |                |
| 376                               | 538     | Electric Expenses                       |        |                                 |                   |                                     |                   |                |
| 377                               |         | P                                       | DGP    |                                 | -                 | -                                   | -                 | -              |
| 378                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 379                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 380                               |         |   |        |                                 |                   |                                     |                   |                |
| 381                               |         |   |        | B2                              | -                 | -                                   | -                 | -              |
| 382                               |         |   |        |                                 |                   |                                     |                   |                |
| 383                               | 539     | Misc. Hydro Expenses                    |        |                                 |                   |                                     |                   |                |
| 384                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 385                               |         | P                                       | SG     |                                 | 11,778,612        | 172,827                             | 12,714,465        | 186,559        |
| 386                               |         | P                                       | SG     |                                 | 6,544,109         | 96,021                              | 7,024,125         | 103,065        |
| 387                               |         |   |        |                                 |                   |                                     |                   |                |
| 388                               |         |   |        |                                 |                   |                                     |                   |                |
| 389                               |         |   |        | B2                              | 18,322,722        | 268,849                             | 19,738,590        | 289,624        |
| 390                               |         |   |        |                                 |                   |                                     |                   |                |
| 391                               | 540     | Rents (Hydro Generation)                |        |                                 |                   |                                     |                   |                |
| 392                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 393                               |         | P                                       | SG     |                                 | 1,430,079         | 20,983                              | 1,565,719         | 22,974         |
| 394                               |         | P                                       | SG     |                                 | 63,838            | 937                                 | 69,893            | 1,026          |
| 395                               |         |   |        |                                 |                   |                                     |                   |                |
| 396                               |         |   |        | B2                              | 1,493,917         | 21,920                              | 1,635,612         | 23,999         |
| 397                               |         |   |        |                                 |                   |                                     |                   |                |
| 398                               | 541     | Maint Supervision & Engineering         |        |                                 |                   |                                     |                   |                |
| 399                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 400                               |         | P                                       | SG     |                                 | 384               | 6                                   | 412               | 6              |
| 401                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 402                               |         |   |        |                                 |                   |                                     |                   |                |
| 403                               |         |   |        | B2                              | 384               | 6                                   | 412               | 6              |
| 404                               |         |   |        |                                 |                   |                                     |                   |                |
| 405                               | 542     | Maintenance of Structures               |        |                                 |                   |                                     |                   |                |
| 406                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 407                               |         | P                                       | SG     |                                 | 742,250           | 10,891                              | 794,380           | 11,656         |
| 408                               |         | P                                       | SG     |                                 | 72,934            | 1,070                               | 77,959            | 1,144          |
| 409                               |         |   |        |                                 |                   |                                     |                   |                |
| 410                               |         |   |        | B2                              | 815,184           | 11,961                              | 872,339           | 12,800         |
| 411                               |         |   |        |                                 |                   |                                     |                   |                |
| 412                               |         |   |        |                                 |                   |                                     |                   |                |
| 413                               |         |   |        |                                 |                   |                                     |                   |                |
| 414                               |         |   |        |                                 |                   |                                     |                   |                |
| 415                               | 543     | Maintenance of Dams & Waterways         |        |                                 |                   |                                     |                   |                |
| 416                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 417                               |         | P                                       | SG     |                                 | 693,668           | 10,178                              | 742,301           | 10,892         |
| 418                               |         | P                                       | SG     |                                 | 354,924           | 5,208                               | 379,931           | 5,575          |
| 419                               |         |   |        |                                 |                   |                                     |                   |                |
| 420                               |         |   |        | B2                              | 1,048,592         | 15,386                              | 1,122,232         | 16,466         |
| 421                               |         |   |        |                                 |                   |                                     |                   |                |
| 422                               | 544     | Maintenance of Electric Plant           |        |                                 |                   |                                     |                   |                |
| 423                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 424                               |         | P                                       | SG     |                                 | 1,627,801         | 23,885                              | 1,740,620         | 25,540         |
| 425                               |         | P                                       | SG     |                                 | 250,736           | 3,679                               | 267,929           | 3,931          |
| 426                               |         |   |        |                                 |                   |                                     |                   |                |
| 427                               |         |   |        | B2                              | 1,878,537         | 27,564                              | 2,008,549         | 29,471         |
| 428                               |         |   |        |                                 |                   |                                     |                   |                |
| 429                               | 545     | Maintenance of Misc. Hydro Plant        |        |                                 |                   |                                     |                   |                |
| 430                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 431                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 432                               |         | P                                       | SG     |                                 | 33,000,000        | 484,208                             | -                 | -              |
| 433                               |         | P                                       | SG     |                                 | 3,005,661         | 44,102                              | 3,219,179         | 47,235         |
| 434                               |         | P                                       | SG     |                                 | 836,709           | 12,277                              | 896,614           | 13,156         |
| 435                               |         |   |        |                                 |                   |                                     |                   |                |
| 436                               |         |   |        | B2                              | 36,842,370        | 540,587                             | 4,115,794         | 60,391         |
| 437                               |         |   |        |                                 |                   |                                     |                   |                |
| 438                               |         | <b>Total Hydraulic Power Generation</b> |        | B2                              | <b>76,270,911</b> | <b>1,119,120</b>                    | <b>46,606,408</b> | <b>683,854</b> |
| 439                               |         |   |        |                                 |                   |                                     |                   |                |
| 440                               | 546     | Operation Super & Engineering           |        |                                 |                   |                                     |                   |                |
| 441                               |         | P                                       | SG     |                                 | 320,354           | 4,701                               | 348,185           | 5,109          |
| 442                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 443                               |         | P                                       | SG     |                                 | -                 | -                                   | -                 | -              |
| 444                               |         |   |        | B2                              | 320,354           | 4,701                               | 348,185           | 5,109          |
| 445                               |         |   |        |                                 |                   |                                     |                   |                |
| 446                               | 547     | Fuel-Non-NPC                            |        |                                 |                   |                                     |                   |                |
| 447                               |         | P                                       | SE     |                                 | -                 | -                                   | -                 | -              |
| 448                               |         | P                                       | SE     |                                 | -                 | -                                   | -                 | -              |
| 449                               |         |   |        | B2                              | -                 | -                                   | -                 | -              |
| 450                               |         |   |        |                                 |                   |                                     |                   |                |
| 451                               | 547NPC  | Fuel-NPC                                |        |                                 |                   |                                     |                   |                |
| 452                               |         | P                                       | SE     |                                 | 289,072,443       | 4,085,376                           | (1,980,087)       | (27,984)       |
| 453                               |         | P                                       | SE     |                                 | 1,980,087         | 27,984                              | 1,980,087         | 27,984         |
| 454                               |         |   |        | B2                              | 291,052,531       | 4,113,360                           | -                 | -              |

| 2020 PROTOCOL<br>13-Month Average |         |                                      |        | JUNE 2021<br>UNADJUSTED RESULTS |                    | DECEMBER 2023<br>NORMALIZED RESULTS |                   |                |
|-----------------------------------|---------|--------------------------------------|--------|---------------------------------|--------------------|-------------------------------------|-------------------|----------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                          | FACTOR | Ref                             | TOTAL              | CALIFORNIA                          | TOTAL             | CALIFORNIA     |
| 455                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 456                               | 548     | Generation Expense                   |        |                                 |                    |                                     |                   |                |
| 457                               |         | P                                    | SG     |                                 | 17,649,317         | 258,968                             | 19,074,196        | 279,875        |
| 458                               |         | P                                    | SG     |                                 | 383,214            | 5,623                               | 414,355           | 6,080          |
| 459                               |         | P                                    | SG     |                                 | -                  | -                                   | -                 | -              |
| 460                               |         |                                      |        | B2                              | 18,032,530         | 264,591                             | 19,488,551        | 285,955        |
| 461                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 462                               | 549     | Miscellaneous Other                  |        |                                 |                    |                                     |                   |                |
| 463                               |         | P                                    | S      |                                 | 32,386             | -                                   | 34,815            | -              |
| 464                               |         | P                                    | SG     |                                 | 4,035,159          | 59,208                              | 4,303,270         | 63,142         |
| 465                               |         | P                                    | SG     |                                 | 4,490,304          | 65,886                              | 4,875,294         | 71,535         |
| 466                               |         | P                                    | SG     |                                 | -                  | -                                   | -                 | -              |
| 467                               |         | P                                    | SG     |                                 | -                  | -                                   | 498,692           | 7,317          |
| 468                               |         |                                      |        | B2                              | 8,557,850          | 125,094                             | 9,712,072         | 141,994        |
| 469                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 470                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 471                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 472                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 473                               | 550     | Rents                                |        |                                 |                    |                                     |                   |                |
| 474                               |         | P                                    | S      |                                 | 377,689            | -                                   | 410,642           | -              |
| 475                               |         | P                                    | SG     |                                 | -                  | -                                   | -                 | -              |
| 476                               |         | P                                    | SG     |                                 | 40,789             | 598                                 | 44,347            | 651            |
| 477                               |         | P                                    | SG     |                                 | 7,423,249          | 108,921                             | 8,070,924         | 118,424        |
| 478                               |         |                                      |        | B2                              | 7,841,726          | 109,520                             | 8,525,913         | 119,075        |
| 479                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 480                               | 551     | Maint Supervision & Engineering      |        |                                 |                    |                                     |                   |                |
| 481                               |         | P                                    | SG     |                                 | -                  | -                                   | -                 | -              |
| 482                               |         |                                      |        | B2                              | -                  | -                                   | -                 | -              |
| 483                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 484                               | 552     | Maintenance of Structures            |        |                                 |                    |                                     |                   |                |
| 485                               |         | P                                    | SG     |                                 | 2,300,976          | 33,762                              | 2,458,446         | 36,073         |
| 486                               |         | P                                    | SG     |                                 | 52,439             | 769                                 | 55,985            | 821            |
| 487                               |         | P                                    | SG     |                                 | -                  | -                                   | -                 | -              |
| 488                               |         |                                      |        | B2                              | 2,353,416          | 34,532                              | 2,514,431         | 36,894         |
| 489                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 490                               | 553     | Maint of Generation & Electric Plant |        |                                 |                    |                                     |                   |                |
| 491                               |         | P                                    | SG     |                                 | 3,849,587          | 56,485                              | 4,113,741         | 60,361         |
| 492                               |         | P                                    | SG     |                                 | 11,075,955         | 162,517                             | 11,849,466        | 173,867        |
| 493                               |         | P                                    | SG     |                                 | 235,783            | 3,460                               | 251,973           | 3,697          |
| 494                               |         | P                                    | SG     |                                 | -                  | -                                   | 3,384,987         | 49,668         |
| 495                               |         |                                      |        | B2                              | 15,161,325         | 222,462                             | 19,600,167        | 287,592        |
| 496                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 497                               | 554     | Maintenance of Misc. Other           |        |                                 |                    |                                     |                   |                |
| 498                               |         | P                                    | SG     |                                 | 2,049,813          | 30,077                              | 2,193,141         | 32,180         |
| 499                               |         | P                                    | SG     |                                 | 1,006,710          | 14,771                              | 1,077,142         | 15,805         |
| 500                               |         | P                                    | SG     |                                 | 75,591             | 1,109                               | 80,745            | 1,185          |
| 501                               |         | P                                    | SG     |                                 | -                  | -                                   | -                 | -              |
| 502                               |         |                                      |        | B2                              | 3,132,114          | 45,957                              | 3,351,028         | 49,170         |
| 503                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 504                               |         | <b>Total Other Power Generation</b>  |        | <b>B2</b>                       | <b>346,451,846</b> | <b>4,920,215</b>                    | <b>63,540,346</b> | <b>925,789</b> |
| 505                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 506                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 507                               | 555     | Purchased Power-Non NPC              |        |                                 |                    |                                     |                   |                |
| 508                               |         | DMSC                                 | S      |                                 | 3,990,510          | -                                   | 3,990,510         | -              |
| 509                               |         |                                      |        |                                 | 3,990,510          | -                                   | 3,990,510         | -              |
| 510                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 511                               | 555NPC  | Purchased Power-NPC                  |        |                                 |                    |                                     |                   |                |
| 512                               |         | P                                    | S      |                                 | 10,277,762         | -                                   | -                 | -              |
| 513                               |         | P                                    | SE     |                                 | 62,781,784         | 887,277                             | -                 | -              |
| 514                               |         | Seasonal Conl P                      | SG     |                                 | 621,018,560        | 9,112,181                           | -                 | -              |
| 515                               |         | P                                    | DGP    |                                 | -                  | -                                   | -                 | -              |
| 516                               |         |                                      |        |                                 | 694,078,107        | 9,999,458                           | -                 | -              |
| 517                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 518                               |         | <b>Total Purchased Power</b>         |        | <b>B2</b>                       | <b>698,068,616</b> | <b>9,999,458</b>                    | <b>3,990,510</b>  | <b>-</b>       |
| 519                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 520                               | 556     | System Control & Load Dispatch       |        |                                 |                    |                                     |                   |                |
| 521                               |         | P                                    | SG     |                                 | 596,144            | 8,747                               | 642,687           | 9,430          |
| 522                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 523                               |         |                                      |        | B2                              | 596,144            | 8,747                               | 642,687           | 9,430          |
| 524                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 525                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 526                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 527                               | 557     | Other Expenses                       |        |                                 |                    |                                     |                   |                |
| 528                               |         | P                                    | S      |                                 | 6,878,698          | -                                   | 7,477,422         | -              |
| 529                               |         | P                                    | SG     |                                 | 34,992,756         | 513,447                             | 38,531,610        | 565,373        |
| 530                               |         | P                                    | SGCT   |                                 | -                  | -                                   | -                 | -              |
| 531                               |         | P                                    | SE     |                                 | 8,552              | 121                                 | 9,298             | 131            |
| 532                               |         | P                                    | SG     |                                 | -                  | -                                   | -                 | -              |
| 533                               |         | P                                    | TROJP  |                                 | -                  | -                                   | -                 | -              |
| 534                               |         |                                      |        |                                 |                    |                                     |                   |                |
| 535                               |         |                                      |        | B2                              | 41,880,006         | 513,568                             | 46,018,330        | 565,504        |

| 2020 PROTOCOL<br>13-Month Average |  |             |        | JUNE 2021<br>UNADJUSTED RESULTS |                      | DECEMBER 2023<br>NORMALIZED RESULTS |                    |                  |
|-----------------------------------|--|-------------|--------|---------------------------------|----------------------|-------------------------------------|--------------------|------------------|
| ACCT                              | DESCRIP  | BUS<br>FUNC | FACTOR | Ref                             | TOTAL                | CALIFORNIA                          | TOTAL              | CALIFORNIA       |
| 536                               |  |             |        |                                 |                      |                                     |                    |                  |
| 537                               | Embedded Cost Differentials                      |             |        |                                 |                      |                                     |                    |                  |
| 538                               | Company Owned Hydro                              | P           | DGP    |                                 | -                    | -                                   | -                  | -                |
| 539                               | Company Owned Hydro                              | P           | SG     |                                 | -                    | -                                   | -                  | -                |
| 540                               | Mid-C Contract                                   | P           | MC     |                                 | -                    | -                                   | -                  | -                |
| 541                               | Mid-C Contract                                   | P           | SG     |                                 | -                    | -                                   | -                  | -                |
| 542                               | Existing QF Contracts                            | P           | S      |                                 | -                    | -                                   | -                  | -                |
| 543                               | Existing QF Contracts                            | P           | SG     |                                 | -                    | -                                   | -                  | -                |
| 544                               |  |             |        |                                 |                      |                                     |                    |                  |
| 545                               |  |             |        |                                 |                      |                                     |                    |                  |
| 546                               |  |             |        |                                 |                      |                                     |                    |                  |
| 547                               |  |             |        |                                 |                      |                                     |                    |                  |
| 548                               |  |             |        |                                 |                      |                                     |                    |                  |
| 549                               |  |             |        |                                 |                      |                                     |                    |                  |
| 550                               | 2020 Protocol Adjustment                         |             |        |                                 |                      |                                     |                    |                  |
| 551                               | Baseline ECD                                     | P           | S      |                                 | (10,164,458)         | -                                   | (10,164,458)       | -                |
| 552                               |  | P           | S      |                                 | -                    | -                                   | -                  | -                |
| 553                               | 2020 Protocol Adjustment                         |             |        |                                 | (10,164,458)         | -                                   | (10,164,458)       | -                |
| 554                               |  |             |        |                                 |                      |                                     |                    |                  |
| 555                               | <b>Total Other Power Supply</b>                  |             |        | <b>B2</b>                       | <b>730,380,310</b>   | <b>10,521,773</b>                   | <b>40,487,069</b>  | <b>574,934</b>   |
| 556                               |  |             |        |                                 |                      |                                     |                    |                  |
| 557                               | <b>Total Production Expense</b>                  |             |        | <b>B2</b>                       | <b>2,150,248,373</b> | <b>30,726,021</b>                   | <b>439,796,288</b> | <b>6,319,409</b> |
| 558                               |  |             |        |                                 |                      |                                     |                    |                  |
| 559                               |  |             |        |                                 |                      |                                     |                    |                  |
| 560                               | Summary of Production Expense by Factor          |             |        |                                 |                      |                                     |                    |                  |
| 561                               | S  |             |        |                                 | 17,736,957           | -                                   | 8,602,339          | -                |
| 562                               | SG   |             |        |                                 | 1,088,119,808        | 15,965,940                          | 417,342,218        | 6,123,646        |
| 563                               | SE   |             |        |                                 | 1,044,391,607        | 14,760,081                          | 13,851,731         | 195,762          |
| 564                               | SNPPH  |             |        |                                 | -                    | -                                   | -                  | -                |
| 565                               | TROJP  |             |        |                                 | -                    | -                                   | -                  | -                |
| 566                               | SGCT   |             |        |                                 | -                    | -                                   | -                  | -                |
| 567                               | DGP  |             |        |                                 | -                    | -                                   | -                  | -                |
| 568                               | DEU  |             |        |                                 | -                    | -                                   | -                  | -                |
| 569                               | DEP  |             |        |                                 | -                    | -                                   | -                  | -                |
| 570                               | SNPPS  |             |        |                                 | -                    | -                                   | -                  | -                |
| 571                               | SNPPO  |             |        |                                 | -                    | -                                   | -                  | -                |
| 572                               | DGU  |             |        |                                 | -                    | -                                   | -                  | -                |
| 573                               | MC   |             |        |                                 | -                    | -                                   | -                  | -                |
| 574                               | SSGCT  |             |        |                                 | -                    | -                                   | -                  | -                |
| 575                               | SSECT  |             |        |                                 | -                    | -                                   | -                  | -                |
| 576                               | SSGC   |             |        |                                 | -                    | -                                   | -                  | -                |
| 577                               | SSGCH  |             |        |                                 | -                    | -                                   | -                  | -                |
| 578                               | SSECH  |             |        |                                 | -                    | -                                   | -                  | -                |
| 579                               | Total Production Expense by Factor               |             |        |                                 | 2,150,248,373        | 30,726,021                          | 439,796,288        | 6,319,409        |
| 580                               | 660 Operation Supervision & Engineering          |             |        |                                 |                      |                                     |                    |                  |
| 581                               | T  |             | SG     |                                 | 8,985,016            | 131,837                             | 9,572,487          | 140,457          |
| 582                               | T  |             | SG     |                                 | -                    | -                                   | -                  | -                |
| 583                               |  |             |        |                                 |                      |                                     |                    |                  |
| 584                               |  |             |        | B2                              | 8,985,016            | 131,837                             | 9,572,487          | 140,457          |
| 585                               |  |             |        |                                 |                      |                                     |                    |                  |
| 586                               | 661 Load Dispatching                             |             |        |                                 |                      |                                     |                    |                  |
| 587                               | T  |             | SG     |                                 | 17,775,685           | 260,822                             | 18,813,012         | 276,043          |
| 588                               | T  |             | SG     |                                 | -                    | -                                   | -                  | -                |
| 589                               |  |             |        |                                 |                      |                                     |                    |                  |
| 590                               |  |             |        | B2                              | 17,775,685           | 260,822                             | 18,813,012         | 276,043          |
| 591                               | 662 Station Expense                              |             |        |                                 |                      |                                     |                    |                  |
| 592                               | T  |             | SG     |                                 | 3,230,138            | 47,396                              | 3,414,591          | 50,102           |
| 593                               | T  |             | SG     |                                 | -                    | -                                   | -                  | -                |
| 594                               |  |             |        |                                 |                      |                                     |                    |                  |
| 595                               |  |             |        | B2                              | 3,230,138            | 47,396                              | 3,414,591          | 50,102           |
| 596                               |  |             |        |                                 |                      |                                     |                    |                  |
| 597                               | 663 Overhead Line Expense                        |             |        |                                 |                      |                                     |                    |                  |
| 598                               | T  |             | SG     |                                 | 961,278              | 14,105                              | 1,015,983          | 14,907           |
| 599                               | T  |             | SG     |                                 | -                    | -                                   | -                  | -                |
| 600                               |  |             |        |                                 |                      |                                     |                    |                  |
| 601                               |  |             |        | B2                              | 961,278              | 14,105                              | 1,015,983          | 14,907           |
| 602                               |  |             |        |                                 |                      |                                     |                    |                  |
| 603                               | 664 Underground Line Expense                     |             |        |                                 |                      |                                     |                    |                  |
| 604                               | T  |             | SG     |                                 | -                    | -                                   | -                  | -                |
| 605                               |  |             |        |                                 |                      |                                     |                    |                  |
| 606                               |  |             |        | B2                              | -                    | -                                   | -                  | -                |
| 607                               |  |             |        |                                 |                      |                                     |                    |                  |
| 608                               | 665 Transmission of Electricity by Others        |             |        |                                 |                      |                                     |                    |                  |
| 609                               | T  |             | SG     |                                 | -                    | -                                   | -                  | -                |
| 610                               | T  |             | SE     |                                 | -                    | -                                   | -                  | -                |
| 611                               |  |             |        |                                 |                      |                                     |                    |                  |
| 612                               |  |             |        |                                 |                      |                                     |                    |                  |
| 613                               | 665NPC Transmission of Electricity by Others-NPC |             |        |                                 |                      |                                     |                    |                  |
| 614                               | T  |             | SG     |                                 | 133,395,046          | 1,957,300                           | -                  | -                |
| 615                               | T  |             | SE     |                                 | 15,971,607           | 225,722                             | -                  | -                |
| 616                               |  |             |        |                                 | 149,366,653          | 2,183,022                           | -                  | -                |
| 617                               |  |             |        |                                 |                      |                                     |                    |                  |
| 618                               | Total Transmission of Electricity by Others      |             |        | B2                              | 149,366,653          | 2,183,022                           | -                  | -                |

| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                           | DECEMBER 2023<br>NORMALIZED RESULTS |                          |                         |
|-----------------------------------|---------|---|--------|---------------------------------|---------------------------|-------------------------------------|--------------------------|-------------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                                 | FACTOR | Ref                             | TOTAL                     | CALIFORNIA                          | TOTAL                    | CALIFORNIA              |
| 619                               |         |   |        |                                 |                           |                                     |                          |                         |
| 620                               | 566     | Misc. Transmission Expense                  |        |                                 |                           |                                     |                          |                         |
| 621                               |         | T   | SG     |                                 | 3,609,107                 | 52,956                              | 3,777,521                | 55,427                  |
| 622                               |         | T   | SG     |                                 | -                         | -                                   | (4,743,194)              | (69,597)                |
| 623                               |         |   |        |                                 |                           |                                     |                          |                         |
| 624                               |         |   |        | B2                              | <u>3,609,107</u>          | <u>52,956</u>                       | <u>(965,673)</u>         | <u>(14,169)</u>         |
| 625                               |         |   |        |                                 |                           |                                     |                          |                         |
| 626                               | 567     | Rents - Transmission                        |        |                                 |                           |                                     |                          |                         |
| 627                               |         | T   | SG     |                                 | 2,481,704                 | 36,414                              | 2,598,518                | 38,128                  |
| 628                               |         | T   | SG     |                                 | -                         | -                                   | -                        | -                       |
| 629                               |         |   |        |                                 |                           |                                     |                          |                         |
| 630                               |         |   |        | B2                              | <u>2,481,704</u>          | <u>36,414</u>                       | <u>2,598,518</u>         | <u>38,128</u>           |
| 631                               |         |   |        |                                 |                           |                                     |                          |                         |
| 632                               | 568     | Maint Supervision & Engineering             |        |                                 |                           |                                     |                          |                         |
| 633                               |         | T   | SG     |                                 | 845,051                   | 12,399                              | 900,603                  | 13,215                  |
| 634                               |         | T   | SG     |                                 | -                         | -                                   | -                        | -                       |
| 635                               |         |   |        |                                 |                           |                                     |                          |                         |
| 636                               |         |   |        | B2                              | <u>845,051</u>            | <u>12,399</u>                       | <u>900,603</u>           | <u>13,215</u>           |
| 637                               |         |   |        |                                 |                           |                                     |                          |                         |
| 638                               | 569     | Maintenance of Structures                   |        |                                 |                           |                                     |                          |                         |
| 639                               |         | T   | SG     |                                 | 5,239,955                 | 76,886                              | 5,630,919                | 82,622                  |
| 640                               |         | T   | SG     |                                 | -                         | -                                   | -                        | -                       |
| 641                               |         |   |        |                                 |                           |                                     |                          |                         |
| 642                               |         |   |        | B2                              | <u>5,239,955</u>          | <u>76,886</u>                       | <u>5,630,919</u>         | <u>82,622</u>           |
| 643                               |         |   |        |                                 |                           |                                     |                          |                         |
| 644                               | 570     | Maintenance of Station Equipment            |        |                                 |                           |                                     |                          |                         |
| 645                               |         | T   | SG     |                                 | 10,323,490                | 151,476                             | 11,078,626               | 162,556                 |
| 646                               |         | T   | SG     |                                 | -                         | -                                   | -                        | -                       |
| 647                               |         |   |        |                                 |                           |                                     |                          |                         |
| 648                               |         |   |        | B2                              | <u>10,323,490</u>         | <u>151,476</u>                      | <u>11,078,626</u>        | <u>162,556</u>          |
| 649                               |         |   |        |                                 |                           |                                     |                          |                         |
| 650                               | 571     | Maintenance of Overhead Lines               |        |                                 |                           |                                     |                          |                         |
| 651                               |         | T   | SG     |                                 | 17,662,920                | 259,167                             | 19,078,111               | 279,932                 |
| 652                               |         | T   | SG     |                                 | -                         | -                                   | 798,008                  | 11,709                  |
| 653                               |         |   |        |                                 |                           |                                     |                          |                         |
| 654                               |         |   |        | B2                              | <u>17,662,920</u>         | <u>259,167</u>                      | <u>19,876,119</u>        | <u>291,642</u>          |
| 655                               |         |   |        |                                 |                           |                                     |                          |                         |
| 656                               | 572     | Maintenance of Underground Lines            |        |                                 |                           |                                     |                          |                         |
| 657                               |         | T   | SG     |                                 | 169,970                   | 2,494                               | 183,303                  | 2,690                   |
| 658                               |         | T   | SG     |                                 | -                         | -                                   | -                        | -                       |
| 659                               |         |   |        |                                 |                           |                                     |                          |                         |
| 660                               |         |   |        | B2                              | <u>169,970</u>            | <u>2,494</u>                        | <u>183,303</u>           | <u>2,690</u>            |
| 661                               |         |   |        |                                 |                           |                                     |                          |                         |
| 662                               | 573     | Maint of Misc. Transmission Plant           |        |                                 |                           |                                     |                          |                         |
| 663                               |         | T   | SG     |                                 | 177,081                   | 2,598                               | 191,882                  | 2,815                   |
| 664                               |         | T   | SG     |                                 | -                         | -                                   | -                        | -                       |
| 665                               |         |   |        |                                 |                           |                                     |                          |                         |
| 666                               |         |   |        | B2                              | <u>177,081</u>            | <u>2,598</u>                        | <u>191,882</u>           | <u>2,815</u>            |
| 667                               |         |   |        |                                 |                           |                                     |                          |                         |
| 668                               |         | <b>Total Transmission Expense</b>           |        | <b>B2</b>                       | <b><u>220,828,048</u></b> | <b><u>3,231,573</u></b>             | <b><u>72,310,369</u></b> | <b><u>1,061,007</u></b> |
| 669                               |         |   |        |                                 |                           |                                     |                          |                         |
| 670                               |         | Summary of Transmission Expense by Factor   |        |                                 |                           |                                     |                          |                         |
| 671                               |         | SE  |        |                                 | 15,971,607                | 225,722                             | -                        | -                       |
| 672                               |         | SG  |        |                                 | 204,856,441               | 3,005,851                           | 72,310,369               | 1,061,007               |
| 673                               |         | SNPT  |        |                                 | -                         | -                                   | -                        | -                       |
| 674                               |         | <b>Total Transmission Expense by Factor</b> |        |                                 | <b><u>220,828,048</u></b> | <b><u>3,231,573</u></b>             | <b><u>72,310,369</u></b> | <b><u>1,061,007</u></b> |
| 675                               | 580     | Operation Supervision & Engineering         |        |                                 |                           |                                     |                          |                         |
| 676                               |         | DPW   | S      |                                 | 1,694,447                 | 656,646                             | 5,205,871                | 4,097,367               |
| 677                               |         | DPW   | SNPD   |                                 | 8,121,601                 | 309,568                             | 8,666,742                | 330,347                 |
| 678                               |         |   |        | B2                              | <u>9,816,048</u>          | <u>966,215</u>                      | <u>13,872,612</u>        | <u>4,427,715</u>        |
| 679                               |         |   |        |                                 |                           |                                     |                          |                         |
| 680                               | 581     | Load Dispatching                            |        |                                 |                           |                                     |                          |                         |
| 681                               |         | DPW   | S      |                                 | -                         | -                                   | -                        | -                       |
| 682                               |         | DPW   | SNPD   |                                 | 12,715,437                | 484,670                             | 13,559,808               | 516,855                 |
| 683                               |         |   |        | B2                              | <u>12,715,437</u>         | <u>484,670</u>                      | <u>13,559,808</u>        | <u>516,855</u>          |
| 684                               |         |   |        |                                 |                           |                                     |                          |                         |
| 685                               | 582     | Station Expense                             |        |                                 |                           |                                     |                          |                         |
| 686                               |         | DPW   | S      |                                 | 4,235,076                 | 104,284                             | 4,538,582                | 111,839                 |
| 687                               |         | DPW   | SNPD   |                                 | 17,180                    | 655                                 | 18,463                   | 704                     |
| 688                               |         |   |        | B2                              | <u>4,252,256</u>          | <u>104,939</u>                      | <u>4,557,044</u>         | <u>112,543</u>          |
| 689                               |         |   |        |                                 |                           |                                     |                          |                         |
| 690                               | 583     | Overhead Line Expenses                      |        |                                 |                           |                                     |                          |                         |
| 691                               |         | DPW   | S      |                                 | 9,361,055                 | 381,378                             | 10,002,221               | 404,541                 |
| 692                               |         | DPW   | SNPD   |                                 | 166                       | 6                                   | 177                      | 7                       |
| 693                               |         |   |        | B2                              | <u>9,361,221</u>          | <u>381,384</u>                      | <u>10,002,399</u>        | <u>404,548</u>          |
| 694                               |         |   |        |                                 |                           |                                     |                          |                         |
| 695                               | 584     | Underground Line Expense                    |        |                                 |                           |                                     |                          |                         |
| 696                               |         | DPW   | S      |                                 | 417                       | -                                   | 448                      | -                       |
| 697                               |         | DPW   | SNPD   |                                 | -                         | -                                   | -                        | -                       |
| 698                               |         |   |        | B2                              | <u>417</u>                | <u>-</u>                            | <u>448</u>               | <u>-</u>                |
| 699                               |         |   |        |                                 |                           |                                     |                          |                         |
| 700                               | 585     | Street Lighting & Signal Systems            |        |                                 |                           |                                     |                          |                         |
| 701                               |         | DPW   | S      |                                 | -                         | -                                   | -                        | -                       |
| 702                               |         | DPW   | SNPD   |                                 | 323,751                   | 12,340                              | 345,928                  | 13,186                  |
| 703                               |         |   |        | B2                              | <u>323,751</u>            | <u>12,340</u>                       | <u>345,928</u>           | <u>13,186</u>           |



| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                           | DECEMBER 2023<br>NORMALIZED RESULTS |                           |                          |
|-----------------------------------|---------|---|--------|---------------------------------|---------------------------|-------------------------------------|---------------------------|--------------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                               | FACTOR | Ref                             | TOTAL                     | CALIFORNIA                          | TOTAL                     | CALIFORNIA               |
| 704                               |         |   |        |                                 |                           |                                     |                           |                          |
| 705                               | 586     | Meter Expenses                            |        |                                 |                           |                                     |                           |                          |
| 706                               |         | DPW                                       | S      |                                 | 2,750,524                 | 101,200                             | 2,938,062                 | 108,096                  |
| 707                               |         | DPW                                       | SNPD   |                                 | -                         | -                                   | -                         | -                        |
| 708                               |         |   |        | B2                              | <u>2,750,524</u>          | <u>101,200</u>                      | <u>2,938,062</u>          | <u>108,096</u>           |
| 709                               |         |   |        |                                 |                           |                                     |                           |                          |
| 710                               | 587     | Customer Installation Expenses            |        |                                 |                           |                                     |                           |                          |
| 711                               |         | DPW                                       | S      |                                 | 16,553,911                | 556,637                             | 17,688,152                | 594,681                  |
| 712                               |         | DPW                                       | SNPD   |                                 | -                         | -                                   | -                         | -                        |
| 713                               |         |   |        | B2                              | <u>16,553,911</u>         | <u>556,637</u>                      | <u>17,688,152</u>         | <u>594,681</u>           |
| 714                               |         |   |        |                                 |                           |                                     |                           |                          |
| 715                               | 588     | Misc. Distribution Expenses               |        |                                 |                           |                                     |                           |                          |
| 716                               |         | DPW                                       | S      |                                 | 415,049                   | (89,604)                            | 445,326                   | (96,182)                 |
| 717                               |         | DPW                                       | SNPD   |                                 | 662,605                   | 25,256                              | 690,433                   | 26,317                   |
| 718                               |         |   |        | B2                              | <u>1,077,654</u>          | <u>(64,348)</u>                     | <u>1,135,759</u>          | <u>(69,865)</u>          |
| 719                               |         |   |        |                                 |                           |                                     |                           |                          |
| 720                               | 589     | Rents                                     |        |                                 |                           |                                     |                           |                          |
| 721                               |         | DPW                                       | S      |                                 | 3,526,824                 | 86,154                              | 3,786,702                 | 92,455                   |
| 722                               |         | DPW                                       | SNPD   |                                 | 25,331                    | 966                                 | 27,235                    | 1,038                    |
| 723                               |         |   |        | B2                              | <u>3,552,155</u>          | <u>87,120</u>                       | <u>3,813,937</u>          | <u>93,493</u>            |
| 724                               |         |   |        |                                 |                           |                                     |                           |                          |
| 725                               | 590     | Maint Supervision & Engineering           |        |                                 |                           |                                     |                           |                          |
| 726                               |         | DPW                                       | S      |                                 | 2,797,810                 | 121,382                             | 2,989,774                 | 129,778                  |
| 727                               |         | DPW                                       | SNPD   |                                 | 2,560,779                 | 97,608                              | 2,730,666                 | 104,084                  |
| 728                               |         |   |        | B2                              | <u>5,358,589</u>          | <u>218,990</u>                      | <u>5,720,440</u>          | <u>233,862</u>           |
| 729                               |         |   |        |                                 |                           |                                     |                           |                          |
| 730                               | 591     | Maintenance of Structures                 |        |                                 |                           |                                     |                           |                          |
| 731                               |         | DPW                                       | S      |                                 | 1,756,099                 | 178,410                             | 1,902,591                 | 193,293                  |
| 732                               |         | DPW                                       | SNPD   |                                 | 59,698                    | 2,275                               | 64,671                    | 2,465                    |
| 733                               |         |   |        | B2                              | <u>1,815,797</u>          | <u>180,686</u>                      | <u>1,967,262</u>          | <u>195,758</u>           |
| 734                               |         |   |        |                                 |                           |                                     |                           |                          |
| 735                               | 592     | Maintenance of Station Equipment          |        |                                 |                           |                                     |                           |                          |
| 736                               |         | DPW                                       | S      |                                 | 7,199,867                 | 328,738                             | 7,711,709                 | 347,434                  |
| 737                               |         | DPW                                       | SNPD   |                                 | 1,565,281                 | 59,663                              | 1,673,276                 | 63,780                   |
| 738                               |         |   |        | B2                              | <u>8,765,148</u>          | <u>388,401</u>                      | <u>9,384,985</u>          | <u>411,214</u>           |
| 739                               | 593     | Maintenance of Overhead Lines             |        |                                 |                           |                                     |                           |                          |
| 740                               |         | DPW                                       | S      |                                 | 110,312,452               | 8,790,813                           | 126,037,247               | 17,268,392               |
| 741                               |         | DPW                                       | SNPD   |                                 | 2,450,344                 | 93,399                              | 3,422,594                 | 130,458                  |
| 742                               |         |   |        | B2                              | <u>112,762,796</u>        | <u>8,884,212</u>                    | <u>129,459,841</u>        | <u>17,398,850</u>        |
| 743                               |         |   |        |                                 |                           |                                     |                           |                          |
| 744                               | 594     | Maintenance of Underground Lines          |        |                                 |                           |                                     |                           |                          |
| 745                               |         | DPW                                       | S      |                                 | 28,989,233                | 460,050                             | 31,191,579                | 493,043                  |
| 746                               |         | DPW                                       | SNPD   |                                 | 23,258                    | 887                                 | 24,886                    | 949                      |
| 747                               |         |   |        | B2                              | <u>29,012,491</u>         | <u>460,937</u>                      | <u>31,216,465</u>         | <u>493,992</u>           |
| 748                               |         |   |        |                                 |                           |                                     |                           |                          |
| 749                               | 595     | Maintenance of Line Transformers          |        |                                 |                           |                                     |                           |                          |
| 750                               |         | DPW                                       | S      |                                 | -                         | -                                   | -                         | -                        |
| 751                               |         | DPW                                       | SNPD   |                                 | 1,101,111                 | 41,971                              | 1,176,751                 | 44,854                   |
| 752                               |         |   |        | B2                              | <u>1,101,111</u>          | <u>41,971</u>                       | <u>1,176,751</u>          | <u>44,854</u>            |
| 753                               |         |   |        |                                 |                           |                                     |                           |                          |
| 754                               | 596     | Maint of Street Lighting & Signal Sys.    |        |                                 |                           |                                     |                           |                          |
| 755                               |         | DPW                                       | S      |                                 | 1,868,303                 | 47,773                              | 2,007,380                 | 51,132                   |
| 756                               |         | DPW                                       | SNPD   |                                 | -                         | -                                   | -                         | -                        |
| 757                               |         |   |        | B2                              | <u>1,868,303</u>          | <u>47,773</u>                       | <u>2,007,380</u>          | <u>51,132</u>            |
| 758                               |         |   |        |                                 |                           |                                     |                           |                          |
| 759                               | 597     | Maintenance of Meters                     |        |                                 |                           |                                     |                           |                          |
| 760                               |         | DPW                                       | S      |                                 | 691,372                   | 15,995                              | 740,024                   | 17,113                   |
| 761                               |         | DPW                                       | SNPD   |                                 | 26,553                    | 1,012                               | 29,956                    | 1,142                    |
| 762                               |         |   |        | B2                              | <u>717,925</u>            | <u>17,008</u>                       | <u>769,980</u>            | <u>18,255</u>            |
| 763                               |         |   |        |                                 |                           |                                     |                           |                          |
| 764                               | 598     | Maint of Misc. Distribution Plant         |        |                                 |                           |                                     |                           |                          |
| 765                               |         | DPW                                       | S      |                                 | 1,430,122                 | 100,384                             | 1,548,472                 | 108,665                  |
| 766                               |         | DPW                                       | SNPD   |                                 | 4,553,196                 | 173,553                             | 4,959,600                 | 189,043                  |
| 767                               |         |   |        | B2                              | <u>5,983,318</u>          | <u>273,937</u>                      | <u>6,508,073</u>          | <u>297,709</u>           |
| 768                               |         |   |        |                                 |                           |                                     |                           |                          |
| 769                               |         | <b>Total Distribution Expense</b>         |        | <b>B2</b>                       | <b><u>227,788,851</u></b> | <b><u>13,144,071</u></b>            | <b><u>256,125,326</u></b> | <b><u>25,346,876</u></b> |
| 770                               |         |   |        |                                 |                           |                                     |                           |                          |
| 771                               |         |   |        |                                 |                           |                                     |                           |                          |
| 772                               |         | Summary of Distribution Expense by Factor |        |                                 |                           |                                     |                           |                          |
| 773                               |         | S   |        |                                 | 193,582,559               | 11,840,241                          | 218,734,140               | 23,921,648               |
| 774                               |         | SNPD                                      |        |                                 | 34,206,291                | 1,303,830                           | 37,391,185                | 1,425,228                |
| 775                               |         |   |        |                                 |                           |                                     |                           |                          |
| 776                               |         | Total Distribution Expense by Factor      |        |                                 | <u>227,788,851</u>        | <u>13,144,071</u>                   | <u>256,125,326</u>        | <u>25,346,876</u>        |
| 777                               |         |   |        |                                 |                           |                                     |                           |                          |
| 778                               | 901     | Supervision                               |        |                                 |                           |                                     |                           |                          |
| 779                               |         | CUST                                      | S      |                                 | 615                       | -                                   | 678                       | -                        |
| 780                               |         | CUST                                      | CN     |                                 | 2,256,716                 | 52,898                              | 2,426,582                 | 56,880                   |
| 781                               |         |   |        | B2                              | <u>2,257,332</u>          | <u>52,898</u>                       | <u>2,427,260</u>          | <u>56,880</u>            |

| 2020 PROTOCOL<br>13-Month Average |         |  |        | JUNE 2021<br>UNADJUSTED RESULTS |                           | DECEMBER 2023<br>NORMALIZED RESULTS |                           |                         |
|-----------------------------------|---------|--|--------|---------------------------------|---------------------------|-------------------------------------|---------------------------|-------------------------|
| ACCT                              | DESCRIP | BUS<br>FUNC                                      | FACTOR | Ref                             | TOTAL                     | CALIFORNIA                          | TOTAL                     | CALIFORNIA              |
| 782                               |         |  |        |                                 |                           |                                     |                           |                         |
| 783                               | 902     | Meter Reading Expense                            |        |                                 |                           |                                     |                           |                         |
| 784                               |         | CUST   | S      |                                 | 12,882,743                | 407,897                             | 13,855,415                | 438,267                 |
| 785                               |         | CUST   | CN     |                                 | 388,569                   | 9,108                               | 417,369                   | 9,783                   |
| 786                               |         |  |        | B2                              | <u>13,271,313</u>         | <u>417,005</u>                      | <u>14,272,784</u>         | <u>448,051</u>          |
| 787                               |         |  |        |                                 |                           |                                     |                           |                         |
| 788                               | 903     | Customer Receipts & Collections                  |        |                                 |                           |                                     |                           |                         |
| 789                               |         | CUST   | S      |                                 | 3,369,238                 | 25,159                              | 3,624,558                 | 27,091                  |
| 790                               |         | CUST   | CN     |                                 | 39,229,538                | 919,558                             | 42,329,217                | 992,215                 |
| 791                               |         |  |        | B2                              | <u>42,598,776</u>         | <u>944,716</u>                      | <u>45,953,775</u>         | <u>1,019,307</u>        |
| 792                               |         |  |        |                                 |                           |                                     |                           |                         |
| 793                               | 904     | Uncollectible Accounts                           |        |                                 |                           |                                     |                           |                         |
| 794                               |         | CUST   | S      |                                 | 11,886,522                | 237,265                             | 13,091,438                | 261,357                 |
| 795                               |         | P  | SG     |                                 | -                         | -                                   | -                         | -                       |
| 796                               |         | CUST   | CN     |                                 | 141,303                   | 3,312                               | 155,627                   | 3,648                   |
| 797                               |         |  |        | B2                              | <u>12,027,825</u>         | <u>240,577</u>                      | <u>13,247,065</u>         | <u>265,005</u>          |
| 798                               |         |  |        |                                 |                           |                                     |                           |                         |
| 799                               | 905     | Misc. Customer Accounts Expense                  |        |                                 |                           |                                     |                           |                         |
| 800                               |         | CUST   | S      |                                 | -                         | -                                   | -                         | -                       |
| 801                               |         | CUST   | CN     |                                 | 25,493                    | 598                                 | 28,077                    | 658                     |
| 802                               |         |  |        | B2                              | <u>25,493</u>             | <u>598</u>                          | <u>28,077</u>             | <u>658</u>              |
| 803                               |         |  |        |                                 |                           |                                     |                           |                         |
| 804                               |         | <b>Total Customer Accounts Expense</b>           |        | <b>B2</b>                       | <b><u>70,180,739</u></b>  | <b><u>1,655,795</u></b>             | <b><u>75,928,961</u></b>  | <b><u>1,789,900</u></b> |
| 805                               |         |  |        |                                 |                           |                                     |                           |                         |
| 806                               |         | Summary of Customer Accts Exp by Factor          |        |                                 |                           |                                     |                           |                         |
| 807                               |         | S  |        |                                 | 28,139,119                | 670,321                             | 30,572,089                | 726,715                 |
| 808                               |         | CN   |        |                                 | 42,041,620                | 985,474                             | 45,356,872                | 1,063,185               |
| 809                               |         | SG   |        |                                 | -                         | -                                   | -                         | -                       |
| 810                               |         | <b>Total Customer Accounts Expense by Factor</b> |        |                                 | <b><u>70,180,739</u></b>  | <b><u>1,655,795</u></b>             | <b><u>75,928,961</u></b>  | <b><u>1,789,900</u></b> |
| 811                               |         |  |        |                                 |                           |                                     |                           |                         |
| 812                               | 907     | Supervision                                      |        |                                 |                           |                                     |                           |                         |
| 813                               |         | CUST   | S      |                                 | -                         | -                                   | -                         | -                       |
| 814                               |         | CUST   | CN     |                                 | 2,906                     | 68                                  | 3,100                     | 73                      |
| 815                               |         |  |        | B2                              | <u>2,906</u>              | <u>68</u>                           | <u>3,100</u>              | <u>73</u>               |
| 816                               |         |  |        |                                 |                           |                                     |                           |                         |
| 817                               | 908     | Customer Assistance                              |        |                                 |                           |                                     |                           |                         |
| 818                               |         | CUST   | S      |                                 | 109,367,868               | 7,879                               | 119,374,904               | 8,611                   |
| 819                               |         | CUST   | CN     |                                 | 2,019,273                 | 47,333                              | 2,156,390                 | 50,547                  |
| 820                               |         |  |        |                                 |                           |                                     |                           |                         |
| 821                               |         |  |        |                                 |                           |                                     |                           |                         |
| 822                               |         |  |        | B2                              | <u>111,387,142</u>        | <u>55,212</u>                       | <u>121,531,295</u>        | <u>59,158</u>           |
| 823                               |         |  |        |                                 |                           |                                     |                           |                         |
| 824                               | 909     | Informational & Instructional Adv                |        |                                 |                           |                                     |                           |                         |
| 825                               |         | CUST   | S      |                                 | 1,954,258                 | 122,671                             | 2,231,821                 | 154,869                 |
| 826                               |         | CUST   | CN     |                                 | 2,683,338                 | 62,899                              | 2,807,198                 | 65,802                  |
| 827                               |         |  |        | B2                              | <u>4,637,595</u>          | <u>185,570</u>                      | <u>5,039,019</u>          | <u>220,670</u>          |
| 828                               |         |  |        |                                 |                           |                                     |                           |                         |
| 829                               | 910     | Misc. Customer Service                           |        |                                 |                           |                                     |                           |                         |
| 830                               |         | CUST   | S      |                                 | -                         | -                                   | -                         | -                       |
| 831                               |         | CUST   | CN     |                                 | 1,766                     | 41                                  | 1,930                     | 45                      |
| 832                               |         |  |        |                                 |                           |                                     |                           |                         |
| 833                               |         |  |        | B2                              | <u>1,766</u>              | <u>41</u>                           | <u>1,930</u>              | <u>45</u>               |
| 834                               |         |  |        |                                 |                           |                                     |                           |                         |
| 835                               |         | <b>Total Customer Service Expense</b>            |        | <b>B2</b>                       | <b><u>116,029,408</u></b> | <b><u>240,891</u></b>               | <b><u>126,575,344</u></b> | <b><u>279,947</u></b>   |
| 836                               |         |  |        |                                 |                           |                                     |                           |                         |
| 837                               |         |  |        |                                 |                           |                                     |                           |                         |
| 838                               |         | Summary of Customer Service Exp by Factor        |        |                                 |                           |                                     |                           |                         |
| 839                               |         | S  |        |                                 | 111,322,126               | 130,550                             | 121,606,725               | 163,480                 |
| 840                               |         | CN   |        |                                 | 4,707,282                 | 110,341                             | 4,968,619                 | 116,467                 |
| 841                               |         |  |        |                                 |                           |                                     |                           |                         |
| 842                               |         | <b>Total Customer Service Expense by Factor</b>  |        | <b>B2</b>                       | <b><u>116,029,408</u></b> | <b><u>240,891</u></b>               | <b><u>126,575,344</u></b> | <b><u>279,947</u></b>   |
| 843                               |         |  |        |                                 |                           |                                     |                           |                         |
| 844                               |         |  |        |                                 |                           |                                     |                           |                         |
| 845                               | 911     | Supervision                                      |        |                                 |                           |                                     |                           |                         |
| 846                               |         | CUST   | S      |                                 | -                         | -                                   | -                         | -                       |
| 847                               |         | CUST   | CN     |                                 | -                         | -                                   | -                         | -                       |
| 848                               |         |  |        | B2                              | <u>-</u>                  | <u>-</u>                            | <u>-</u>                  | <u>-</u>                |
| 849                               |         |  |        |                                 |                           |                                     |                           |                         |
| 850                               | 912     | Demonstration & Selling Expense                  |        |                                 |                           |                                     |                           |                         |
| 851                               |         | CUST   | S      |                                 | -                         | -                                   | -                         | -                       |
| 852                               |         | CUST   | CN     |                                 | -                         | -                                   | -                         | -                       |
| 853                               |         |  |        | B2                              | <u>-</u>                  | <u>-</u>                            | <u>-</u>                  | <u>-</u>                |
| 854                               |         |  |        |                                 |                           |                                     |                           |                         |
| 855                               | 913     | Advertising Expense                              |        |                                 |                           |                                     |                           |                         |
| 856                               |         | CUST   | S      |                                 | -                         | -                                   | -                         | -                       |
| 857                               |         | CUST   | CN     |                                 | -                         | -                                   | -                         | -                       |
| 858                               |         |  |        | B2                              | <u>-</u>                  | <u>-</u>                            | <u>-</u>                  | <u>-</u>                |

| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                    | DECEMBER 2023<br>NORMALIZED RESULTS |                    |                |
|-----------------------------------|---------|---|--------|---------------------------------|--------------------|-------------------------------------|--------------------|----------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                                       | FACTOR | Ref                             | TOTAL              | CALIFORNIA                          | TOTAL              | CALIFORNIA     |
| 859                               |         |   |        |                                 |                    |                                     |                    |                |
| 860                               | 916     | Misc. Sales Expense                               |        |                                 |                    |                                     |                    |                |
| 861                               |         | CUST  | S      |                                 | -                  | -                                   | -                  | -              |
| 862                               |         | CUST  | CN     |                                 | -                  | -                                   | -                  | -              |
| 863                               |         |   |        | B2                              | -                  | -                                   | -                  | -              |
| 864                               |         |   |        |                                 |                    |                                     |                    |                |
| 865                               |         | <b>Total Sales Expense</b>                        |        | B2                              | <b>-</b>           | <b>-</b>                            | <b>-</b>           | <b>-</b>       |
| 866                               |         |   |        |                                 |                    |                                     |                    |                |
| 867                               |         |   |        |                                 |                    |                                     |                    |                |
| 868                               |         | Total Sales Expense by Factor                     |        |                                 |                    |                                     |                    |                |
| 869                               |         | S   |        |                                 | -                  | -                                   | -                  | -              |
| 870                               |         | CN  |        |                                 | -                  | -                                   | -                  | -              |
| 871                               |         | Total Sales Expense by Factor                     |        |                                 | -                  | -                                   | -                  | -              |
| 872                               |         |   |        |                                 |                    |                                     |                    |                |
| 873                               |         | <b>Total Customer Service Exp Including Sales</b> |        | B2                              | <b>116,029,408</b> | <b>240,891</b>                      | <b>126,575,344</b> | <b>279,947</b> |
| 874                               | 920     | Administrative & General Salaries                 |        |                                 |                    |                                     |                    |                |
| 875                               |         | PTD   | S      |                                 | 2,285,428          | -                                   | 2,439,938          | -              |
| 876                               |         | CUST  | CN     |                                 | -                  | -                                   | -                  | -              |
| 877                               |         | PTD   | SO     |                                 | 76,467,813         | 1,722,430                           | 81,551,028         | 1,836,929      |
| 878                               |         |   |        | B2                              | 78,753,241         | 1,722,430                           | 83,990,966         | 1,836,929      |
| 879                               |         |   |        |                                 |                    |                                     |                    |                |
| 880                               | 921     | Office Supplies & expenses                        |        |                                 |                    |                                     |                    |                |
| 881                               |         | PTD   | S      |                                 | 2,345,814          | 2,152                               | 2,518,313          | 2,310          |
| 882                               |         | CUST  | CN     |                                 | 87,451             | 2,050                               | 93,881             | 2,201          |
| 883                               |         | PTD   | SO     |                                 | 8,230,193          | 185,384                             | 10,190,643         | 229,543        |
| 884                               |         |   |        | B2                              | 10,663,458         | 189,586                             | 12,802,838         | 234,054        |
| 885                               |         |   |        |                                 |                    |                                     |                    |                |
| 886                               | 922     | A&G Expenses Transferred                          |        |                                 |                    |                                     |                    |                |
| 887                               |         | PTD   | S      |                                 | -                  | -                                   | -                  | -              |
| 888                               |         | CUST  | CN     |                                 | -                  | -                                   | -                  | -              |
| 889                               |         | PTD   | SO     |                                 | (37,446,530)       | (843,480)                           | (39,901,016)       | (898,767)      |
| 890                               |         |   |        | B2                              | (37,446,530)       | (843,480)                           | (39,901,016)       | (898,767)      |
| 891                               |         |   |        |                                 |                    |                                     |                    |                |
| 892                               | 923     | Outside Services                                  |        |                                 |                    |                                     |                    |                |
| 893                               |         | PTD   | S      |                                 | 1,045,345          | 80,060                              | 1,091,542          | 83,599         |
| 894                               |         | CUST  | CN     |                                 | -                  | -                                   | -                  | -              |
| 895                               |         | PTD   | SO     |                                 | 22,722,700         | 511,827                             | 23,726,885         | 534,446        |
| 896                               |         |   |        | B2                              | 23,768,045         | 591,887                             | 24,818,427         | 618,044        |
| 897                               |         |   |        |                                 |                    |                                     |                    |                |
| 898                               | 924     | Property Insurance                                |        |                                 |                    |                                     |                    |                |
| 899                               |         | PT  | S      |                                 | 11,665,617         | 1,889,391                           | 11,420,823         | 1,644,597      |
| 900                               |         | PT  | SG     |                                 | -                  | -                                   | -                  | -              |
| 901                               |         | PTD   | SO     |                                 | 4,371,510          | 98,468                              | 3,612,548          | 81,372         |
| 902                               |         |   |        | B2                              | 16,037,127         | 1,987,859                           | 15,033,371         | 1,725,970      |
| 903                               |         |   |        |                                 |                    |                                     |                    |                |
| 904                               | 925     | Injuries & Damages                                |        |                                 |                    |                                     |                    |                |
| 905                               |         | PTD   | S      |                                 | 1,484,743          | -                                   | 1,484,743          | -              |
| 906                               |         | PTD   | SO     |                                 | 151,600,598        | 3,414,789                           | 38,968,000         | 877,751        |
| 907                               |         |   |        | B2                              | 153,085,341        | 3,414,789                           | 40,452,743         | 877,751        |
| 908                               |         |   |        |                                 |                    |                                     |                    |                |
| 909                               | 926     | Employee Pensions & Benefits                      |        |                                 |                    |                                     |                    |                |
| 910                               |         | LABOR   | S      |                                 | 5,664,605          | 26,385                              | 6,050,629          | 55,427         |
| 911                               |         | CUST  | CN     |                                 | -                  | -                                   | -                  | -              |
| 912                               |         | LABOR   | SO     |                                 | 114,566,722        | 2,580,605                           | 117,282,586        | 2,641,779      |
| 913                               |         |   |        | B2                              | 120,231,327        | 2,606,990                           | 123,333,215        | 2,697,206      |
| 914                               |         |   |        |                                 |                    |                                     |                    |                |
| 915                               | 927     | Franchise Requirements                            |        |                                 |                    |                                     |                    |                |
| 916                               |         | DMSC  | S      |                                 | -                  | -                                   | -                  | -              |
| 917                               |         | DMSC  | SO     |                                 | -                  | -                                   | -                  | -              |
| 918                               |         |   |        | B2                              | -                  | -                                   | -                  | -              |
| 919                               |         |   |        |                                 |                    |                                     |                    |                |
| 920                               | 928     | Regulatory Commission Expense                     |        |                                 |                    |                                     |                    |                |
| 921                               |         | DMSC  | S      |                                 | 18,139,814         | 558,208                             | 19,684,808         | 733,243        |
| 922                               |         | P   | SE     |                                 | -                  | -                                   | -                  | -              |
| 923                               |         | DMSC  | SO     |                                 | 2,239,683          | 50,449                              | 2,414,462          | 54,386         |
| 924                               |         | FERC  | SG     |                                 | 4,289,878          | 62,945                              | 4,628,933          | 67,920         |
| 925                               |         |   |        | B2                              | 24,669,376         | 671,602                             | 26,728,203         | 855,549        |
| 926                               |         |   |        |                                 |                    |                                     |                    |                |
| 927                               | 929     | Duplicate Charges                                 |        |                                 |                    |                                     |                    |                |
| 928                               |         | LABOR   | S      |                                 | -                  | -                                   | -                  | -              |
| 929                               |         | LABOR   | SO     |                                 | (124,736,799)      | (2,809,685)                         | (124,966,218)      | (2,814,852)    |
| 930                               |         |   |        | B2                              | (124,736,799)      | (2,809,685)                         | (124,966,218)      | (2,814,852)    |
| 931                               |         |   |        |                                 |                    |                                     |                    |                |
| 932                               | 930     | Misc General Expenses                             |        |                                 |                    |                                     |                    |                |
| 933                               |         | PTD   | S      |                                 | 21,320             | -                                   | 22,403             | -              |
| 934                               |         | CUST  | CN     |                                 | -                  | -                                   | -                  | -              |
| 935                               |         | P   | SG     |                                 | -                  | -                                   | -                  | -              |
| 936                               |         | LABOR   | SO     |                                 | 2,246,757          | 50,608                              | 2,360,872          | 53,178         |
| 937                               |         |   |        | B2                              | 2,268,077          | 50,608                              | 2,383,275          | 53,178         |

| 2020 PROTOCOL<br>13-Month Average<br>FERC |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                      | DECEMBER 2023<br>NORMALIZED RESULTS |                      |                   |
|---|---------|---|--------|---------------------------------|----------------------|-------------------------------------|----------------------|-------------------|
| ACCT                                      | DESCRIP | BUS<br>FUNC                                       | FACTOR | Ref                             | TOTAL                | CALIFORNIA                          | TOTAL                | CALIFORNIA        |
| 938                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 939                                       | 931     | Rents   |        |                                 |                      |                                     |                      |                   |
| 940                                       |         | PTD   | S      |                                 | 1,032,000            | 51,037                              | 1,113,828            | 55,084            |
| 941                                       |         | PTD   | SO     |                                 | 2,060,717            | 46,417                              | 2,224,113            | 50,098            |
| 942                                       |         |   |        | B2                              | 3,092,716            | 97,454                              | 3,337,941            | 105,182           |
| 943                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 944                                       | 935     | Maintenance of General Plant                      |        |                                 |                      |                                     |                      |                   |
| 945                                       |         | G   | S      |                                 | 392,947              | 117,098                             | 413,024              | 123,079           |
| 946                                       |         | CUST  | CN     |                                 | 27,697               | 649                                 | 29,091               | 682               |
| 947                                       |         | G   | SO     |                                 | 26,118,338           | 588,313                             | 27,466,142           | 618,672           |
| 948                                       |         |   |        | B2                              | 26,538,982           | 706,061                             | 27,908,256           | 742,433           |
| 949                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 950                                       |         | <b>Total Administrative &amp; General Expense</b> |        | <b>B2</b>                       | <b>296,924,361</b>   | <b>8,386,103</b>                    | <b>195,922,001</b>   | <b>6,032,678</b>  |
| 951                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 952                                       |         | Summary of A&G Expense by Factor                  |        |                                 |                      |                                     |                      |                   |
| 953                                       |         | S   |        |                                 | 44,077,632           | 2,724,333                           | 46,240,050           | 2,697,339         |
| 954                                       |         | SE  |        |                                 | -                    | -                                   | -                    | -                 |
| 955                                       |         | SO  |        |                                 | 248,441,702          | 5,596,126                           | 144,930,045          | 3,264,536         |
| 956                                       |         | SG  |        |                                 | 4,289,878            | 62,945                              | 4,628,933            | 67,920            |
| 957                                       |         | CN  |        |                                 | 115,148              | 2,699                               | 122,972              | 2,883             |
| 958                                       |         | Total A&G Expense by Factor                       |        |                                 | 296,924,361          | 8,386,103                           | 195,922,001          | 6,032,678         |
| 959                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 960                                       |         | <b>Total O&amp;M Expense</b>                      |        | <b>B2</b>                       | <b>3,081,999,779</b> | <b>57,384,454</b>                   | <b>1,166,658,289</b> | <b>40,829,816</b> |
| 961                                       | 403SP   | Steam Depreciation                                |        |                                 |                      |                                     |                      |                   |
| 962                                       |         | P   | S      |                                 | 180,756,088          | -                                   | 180,756,088          | -                 |
| 963                                       |         | P   | SG     |                                 | 40,420,413           | 593,087                             | 40,420,413           | 593,087           |
| 964                                       |         | P   | SG     |                                 | 33,611,594           | 493,182                             | 33,611,594           | 493,182           |
| 965                                       |         | P   | SG     |                                 | 223,954,796          | 3,286,080                           | 321,699,067          | 4,720,278         |
| 966                                       |         | P   | SG     |                                 | 7,589,695            | 111,363                             | 7,589,695            | 111,363           |
| 967                                       |         |   |        | B3                              | 486,332,585          | 4,483,712                           | 584,076,856          | 5,917,910         |
| 968                                       | 403NP   | Nuclear Depreciation                              |        |                                 |                      |                                     |                      |                   |
| 969                                       |         | P   | SG     |                                 | -                    | -                                   | -                    | -                 |
| 970                                       |         |   |        | B3                              | -                    | -                                   | -                    | -                 |
| 971                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 972                                       | 403HP   | Hydro Depreciation                                |        |                                 |                      |                                     |                      |                   |
| 973                                       |         | P   | SG     |                                 | (24,185,191)         | (354,868)                           | (24,185,191)         | (354,868)         |
| 974                                       |         | P   | SG     |                                 | 1,348,641            | 19,789                              | 1,348,641            | 19,789            |
| 975                                       |         | P   | SG     |                                 | 46,696,890           | 685,182                             | 21,242,964           | 311,697           |
| 976                                       |         | P   | SG     |                                 | 6,934,787            | 101,754                             | 9,125,713            | 133,901           |
| 977                                       |         | P   | SG     |                                 | -                    | -                                   | 28,116,151           | 412,547           |
| 978                                       |         |   |        | B3                              | 30,795,127           | 451,856                             | 35,648,277           | 523,066           |
| 979                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 980                                       | 403OP   | Other Production Depreciation                     |        |                                 |                      |                                     |                      |                   |
| 981                                       |         | p   | S      |                                 | 4,783                | -                                   | 4,783                | -                 |
| 982                                       |         | P   | SG     |                                 | -                    | -                                   | -                    | -                 |
| 983                                       |         | P   | SG     |                                 | 65,951,638           | 967,706                             | 68,987,276           | 1,012,248         |
| 984                                       |         | P   | SG     |                                 | 3,697,797            | 54,258                              | 3,697,797            | 54,258            |
| 985                                       |         | P   | SG     |                                 | 97,958,758           | 1,437,345                           | 149,138,204          | 2,188,299         |
| 986                                       |         |   |        | B3                              | 167,612,977          | 2,459,309                           | 221,828,060          | 3,254,804         |
| 987                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 988                                       | 403TP   | Transmission Depreciation                         |        |                                 |                      |                                     |                      |                   |
| 989                                       |         | T   | SG     |                                 | 8,458,141            | 124,106                             | 8,458,141            | 124,106           |
| 990                                       |         | T   | SG     |                                 | 10,613,292           | 155,728                             | 10,613,292           | 155,728           |
| 991                                       |         | T   | SG     |                                 | 106,315,401          | 1,559,962                           | 120,763,313          | 1,771,955         |
| 992                                       |         |   |        | B3                              | 125,386,834          | 1,839,796                           | 139,834,746          | 2,051,790         |
| 993                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 994                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 995                                       |         |   |        |                                 |                      |                                     |                      |                   |
| 996                                       | 403     | Distribution Depreciation                         |        |                                 |                      |                                     |                      |                   |
| 997                                       | 360     | Land & Land Rights                                | DPW    | S                               | 420,462              | 11,929                              | 713,353              | 31,257            |
| 998                                       | 361     | Structures  | DPW    | S                               | 2,158,154            | 98,217                              | 2,713,358            | 134,855           |
| 999                                       | 362     | Station Equipment                                 | DPW    | S                               | 12,341,072           | 850,057                             | 16,947,818           | 1,154,059         |
| 1000                                      | 363     | Storage Battery Equip                             | DPW    | S                               | -                    | -                                   | -                    | -                 |
| 1001                                      | 364     | Poles & Towers                                    | DPW    | S                               | 45,813,613           | 2,723,804                           | 51,834,123           | 3,121,102         |
| 1002                                      | 365     | OH Conductors                                     | DPW    | S                               | 20,782,723           | 913,091                             | 24,571,218           | 1,163,097         |
| 1003                                      | 366     | UG Conduit  | DPW    | S                               | 9,700,542            | 459,629                             | 11,580,136           | 583,665           |
| 1004                                      | 367     | UG Conductor                                      | DPW    | S                               | 21,530,296           | 532,680                             | 25,915,010           | 822,030           |
| 1005                                      | 368     | Line Trans  | DPW    | S                               | 35,711,989           | 1,290,244                           | 42,348,992           | 1,728,225         |
| 1006                                      | 369     | Services  | DPW    | S                               | 20,733,655           | 639,677                             | 24,837,819           | 910,513           |
| 1007                                      | 370     | Meters  | DPW    | S                               | 9,771,798            | 294,358                             | 10,895,248           | 368,496           |
| 1008                                      | 371     | Inst Cust Prem                                    | DPW    | S                               | 478,452              | 14,918                              | 517,295              | 17,482            |
| 1009                                      | 372     | Leased Property                                   | DPW    | S                               | -                    | -                                   | -                    | -                 |
| 1010                                      | 373     | Street Lighting                                   | DPW    | S                               | 2,248,401            | 27,744                              | 2,526,577            | 46,101            |
| 1011                                      |         |   |        | B3                              | 181,691,155          | 7,856,350                           | 215,400,947          | 10,080,881        |



| 2020 PROTOCOL<br>13-Month Average |   |  |         | JUNE 2021<br>UNADJUSTED RESULTS |                           | DECEMBER 2023<br>NORMALIZED RESULTS |                           |                         |
|-----------------------------------|---|--|---------|---------------------------------|---------------------------|-------------------------------------|---------------------------|-------------------------|
| ACCT                              | DESCRIP   | BUS<br>FUNC                            | FACTOR  | Ref                             | TOTAL                     | CALIFORNIA                          | TOTAL                     | CALIFORNIA              |
| 1092                              | 404HP   | Amortization of Other Electric Plant   |         |                                 |                           |                                     |                           |                         |
| 1093                              |   | P                                      | SG      |                                 | 311,696                   | 4,573                               | 311,696                   | 4,573                   |
| 1094                              |   | P                                      | SG      |                                 | -                         | -                                   | -                         | -                       |
| 1095                              |   | P                                      | SG      |                                 | -                         | -                                   | -                         | -                       |
| 1096                              |   |  |         | B4                              | <u>311,696</u>            | <u>4,573</u>                        | <u>311,696</u>            | <u>4,573</u>            |
| 1097                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1098                              | <b>Total Amortization of Limited Term Plant</b> |  |         | <b>B4</b>                       | <b><u>52,488,428</u></b>  | <b><u>934,277</u></b>               | <b><u>59,830,613</u></b>  | <b><u>1,170,131</u></b> |
| 1099                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1100                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1101                              | 405   | Amortization of Other Electric Plant   |         |                                 |                           |                                     |                           |                         |
| 1102                              |   | GP                                     | S       |                                 | -                         | -                                   | -                         | -                       |
| 1103                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1104                              |   |  |         | B4                              | <u>-</u>                  | <u>-</u>                            | <u>-</u>                  | <u>-</u>                |
| 1105                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1106                              | 406   | Amortization of Plant Acquisition Adj  |         |                                 |                           |                                     |                           |                         |
| 1107                              |   | P                                      | S       |                                 | 301,635                   | -                                   | 301,635                   | -                       |
| 1108                              |   | P                                      | SG      |                                 | -                         | -                                   | -                         | -                       |
| 1109                              |   | P                                      | SG      |                                 | -                         | -                                   | -                         | -                       |
| 1110                              |   | P                                      | SG      |                                 | 6,496,204                 | 95,319                              | 1,789,996                 | 26,265                  |
| 1111                              |   | P                                      | SO      |                                 | -                         | -                                   | -                         | -                       |
| 1112                              |   |  |         | B4                              | <u>6,797,839</u>          | <u>95,319</u>                       | <u>2,091,631</u>          | <u>26,265</u>           |
| 1113                              | 407   | Amort of Prop Losses, Unrec Plant, etc |         |                                 |                           |                                     |                           |                         |
| 1114                              |   | DPW                                    | S       |                                 | 2,513,687                 | -                                   | 4,230,289                 | 1,716,603               |
| 1115                              |   | GP                                     | SO      |                                 | -                         | -                                   | -                         | -                       |
| 1116                              |   | P                                      | SG-P    |                                 | -                         | -                                   | -                         | -                       |
| 1117                              |   | P                                      | SE      |                                 | -                         | -                                   | -                         | -                       |
| 1118                              |   | P                                      | SG      |                                 | 23,824                    | 350                                 | 83,064,129                | 1,218,797               |
| 1119                              |   | P                                      | TROJP   |                                 | -                         | -                                   | -                         | -                       |
| 1120                              |   |  |         | B4                              | <u>2,537,511</u>          | <u>350</u>                          | <u>87,294,418</u>         | <u>2,935,399</u>        |
| 1121                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1122                              | <b>Total Amortization Expense</b>               |  |         | <b>B4</b>                       | <b><u>61,823,778</u></b>  | <b><u>1,029,945</u></b>             | <b><u>149,216,662</u></b> | <b><u>4,131,795</u></b> |
| 1123                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1124                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1125                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1126                              | Summary of Amortization Expense by Factor       |  |         |                                 |                           |                                     |                           |                         |
| 1127                              |   | S                                      |         |                                 | 7,676,686                 | 1,786                               | 9,422,930                 | 1,718,368               |
| 1128                              |   | SE                                     |         |                                 | 1,821                     | 26                                  | (17,760)                  | (251)                   |
| 1129                              |   | TROJP                                  |         |                                 | -                         | -                                   | -                         | -                       |
| 1130                              |   | DGP                                    |         |                                 | -                         | -                                   | -                         | -                       |
| 1131                              |   | DGU                                    |         |                                 | -                         | -                                   | -                         | -                       |
| 1132                              |   | SO                                     |         |                                 | 14,653,009                | 330,058                             | 30,746,833                | 692,570                 |
| 1133                              |   | SSGCT                                  |         |                                 | -                         | -                                   | -                         | -                       |
| 1134                              |   | SSGCH                                  |         |                                 | -                         | -                                   | -                         | -                       |
| 1135                              |   | CN                                     |         |                                 | 13,528,148                | 317,106                             | 13,779,006                | 322,986                 |
| 1136                              |   | SG                                     |         |                                 | 25,964,114                | 380,970                             | 95,285,654                | 1,398,123               |
| 1137                              | Total Amortization Expense by Factor            |  |         |                                 | <u>61,823,778</u>         | <u>1,029,945</u>                    | <u>149,216,662</u>        | <u>4,131,795</u>        |
| 1138                              | 408   | Taxes Other Than Income                |         |                                 |                           |                                     |                           |                         |
| 1139                              |   | DMSC                                   | S       |                                 | 33,900,676                | 1,223,467                           | 33,900,897                | 1,223,688               |
| 1140                              |   | GP                                     | GPS     |                                 | 161,965,403               | 3,648,256                           | 185,977,000               | 4,189,115               |
| 1141                              |   | GP                                     | SO      |                                 | 13,226,755                | 297,931                             | 13,226,755                | 297,931                 |
| 1142                              |   | P                                      | SE      |                                 | 871,530                   | 12,317                              | 871,530                   | 12,317                  |
| 1143                              |   | P                                      | SG      |                                 | 2,232,349                 | 32,755                              | 2,540,582                 | 37,278                  |
| 1144                              |   | DMSC                                   | OPRV-ID |                                 | -                         | -                                   | -                         | -                       |
| 1145                              |   | GP                                     | EXCTAX  |                                 | -                         | -                                   | -                         | -                       |
| 1146                              |   | GP                                     | SG      |                                 | -                         | -                                   | -                         | -                       |
| 1147                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1148                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1149                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1150                              | <b>Total Taxes Other Than Income</b>            |  |         | <b>B5</b>                       | <b><u>212,196,714</u></b> | <b><u>5,214,726</u></b>             | <b><u>236,516,765</u></b> | <b><u>5,760,329</u></b> |
| 1151                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1152                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1153                              | 41140   | Deferred Investment Tax Credit - Fed   |         |                                 |                           |                                     |                           |                         |
| 1154                              |   | PTD                                    | DGU     |                                 | (1,703,368)               | -                                   | (768,452)                 | -                       |
| 1155                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1156                              |   |  |         | B7                              | <u>(1,703,368)</u>        | <u>-</u>                            | <u>(768,452)</u>          | <u>-</u>                |
| 1157                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1158                              | 41141   | Deferred Investment Tax Credit - Idaho |         |                                 |                           |                                     |                           |                         |
| 1159                              |   | PTD                                    | DGU     |                                 | -                         | -                                   | -                         | -                       |
| 1160                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1161                              |   |  |         | B7                              | <u>-</u>                  | <u>-</u>                            | <u>-</u>                  | <u>-</u>                |
| 1162                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1163                              | <b>Total Deferred ITC</b>                       |  |         | <b>B7</b>                       | <b><u>(1,703,368)</u></b> | <b><u>-</u></b>                     | <b><u>(768,452)</u></b>   | <b><u>-</u></b>         |
| 1164                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1165                              |   |  |         |                                 |                           |                                     |                           |                         |
| 1166                              | 427   | Interest on Long-Term Debt             |         |                                 |                           |                                     |                           |                         |
| 1167                              |   | GP                                     | S       |                                 | 389,199,383               | 7,172,861                           | 383,860,726               | 8,153,295               |
| 1168                              |   | GP                                     | SNP     |                                 | -                         | -                                   | -                         | -                       |
| 1169                              |   |  |         | B6                              | <u>389,199,383</u>        | <u>7,172,861</u>                    | <u>383,860,726</u>        | <u>8,153,295</u>        |

| 2020 PROTOCOL<br>13-Month Average |         |   |          | JUNE 2021<br>UNADJUSTED RESULTS |                     | DECEMBER 2023<br>NORMALIZED RESULTS |                     |                  |
|-----------------------------------|---------|---|----------|---------------------------------|---------------------|-------------------------------------|---------------------|------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                             | FACTOR   | Ref                             | TOTAL               | CALIFORNIA                          | TOTAL               | CALIFORNIA       |
| 1170                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1171                              | 428     | Amortization of Debt Disc & Exp         |          |                                 |                     |                                     |                     |                  |
| 1172                              |         | GP                                      | SNP      |                                 | 5,103,007           | 107,690                             | 5,103,007           | 107,690          |
| 1173                              |         |   |          | B6                              | 5,103,007           | 107,690                             | 5,103,007           | 107,690          |
| 1174                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1175                              | 429     | Amortization of Premium on Debt         |          |                                 |                     |                                     |                     |                  |
| 1176                              |         | GP                                      | SNP      |                                 | (11,026)            | (233)                               | (11,026)            | (233)            |
| 1177                              |         |   |          | B6                              | (11,026)            | (233)                               | (11,026)            | (233)            |
| 1178                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1179                              | 431     | Other Interest Expense                  |          |                                 |                     |                                     |                     |                  |
| 1180                              |         | NUTIL                                   | OTH      |                                 | -                   | -                                   | -                   | -                |
| 1181                              |         | GP                                      | SO       |                                 | -                   | -                                   | -                   | -                |
| 1182                              |         | GP                                      | SNP      |                                 | 18,548,860          | 391,440                             | 18,548,860          | 391,440          |
| 1183                              |         |   |          | B6                              | 18,548,860          | 391,440                             | 18,548,860          | 391,440          |
| 1184                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1185                              | 432     | AFUDC - Borrowed                        |          |                                 |                     |                                     |                     |                  |
| 1186                              |         | GP                                      | SNP      |                                 | (38,314,971)        | (808,568)                           | (38,314,971)        | (808,568)        |
| 1187                              |         |   |          |                                 | (38,314,971)        | (808,568)                           | (38,314,971)        | (808,568)        |
| 1188                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1189                              |         | Total Elec. Interest Deductions for Tax |          | B6                              | 374,525,254         | 6,863,191                           | 369,186,597         | 7,843,624        |
| 1190                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1191                              |         | Non-Regulated Portion of Interest       |          |                                 |                     |                                     |                     |                  |
| 1192                              |         | 427 NUTIL                               | NUTIL    |                                 | -                   | -                                   | -                   | -                |
| 1193                              |         | 428 NUTIL                               | NUTIL    |                                 | -                   | -                                   | -                   | -                |
| 1194                              |         | 429 NUTIL                               | NUTIL    |                                 | -                   | -                                   | -                   | -                |
| 1195                              |         | 431 NUTIL                               | NUTIL    |                                 | -                   | -                                   | -                   | -                |
| 1196                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1197                              |         | Total Non-Regulated Interest            |          |                                 | -                   | -                                   | -                   | -                |
| 1198                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1199                              |         | Total Interest Deductions for Tax       |          | B6                              | 374,525,254         | 6,863,191                           | 369,186,597         | 7,843,624        |
| 1200                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1201                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1202                              | 419     | Interest & Dividends                    |          |                                 |                     |                                     |                     |                  |
| 1203                              |         | GP                                      | S        |                                 | -                   | -                                   | -                   | -                |
| 1204                              |         | GP                                      | SNP      |                                 | (79,165,909)        | (1,670,653)                         | (165,678,539)       | (3,496,346)      |
| 1205                              |         | Total Operating Deductions for Tax      |          | B6                              | (79,165,909)        | (1,670,653)                         | (165,678,539)       | (3,496,346)      |
| 1206                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1207                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1208                              | 41010   | Deferred Income Tax - Federal-DR        |          |                                 |                     |                                     |                     |                  |
| 1209                              |         | GP                                      | S        |                                 | 309,752             | (102,084)                           | (5,671,947)         | 110,972          |
| 1210                              |         | P                                       | TROJD    |                                 | -                   | -                                   | -                   | -                |
| 1211                              |         | PT                                      | SG       |                                 | 510,498             | 7,491                               | 510,498             | 7,491            |
| 1212                              |         | LABOR                                   | SO       |                                 | (19,941,046)        | (449,170)                           | 14,204,966          | 319,966          |
| 1213                              |         | GP                                      | SNP      |                                 | 28,884,552          | 609,556                             | 56,979,425          | 1,202,448        |
| 1214                              |         | P                                       | SE       |                                 | (281,840)           | (3,983)                             | 207,998             | 2,940            |
| 1215                              |         | PT                                      | SG       |                                 | 37,571,837          | 551,290                             | 34,219,360          | 502,099          |
| 1216                              |         | GP                                      | GPS      |                                 | 49,230,998          | 1,108,924                           | 11,727,615          | 264,163          |
| 1217                              |         | DITEXP                                  | DITEXP   |                                 | -                   | -                                   | -                   | -                |
| 1218                              |         | CUST                                    | BADDEBT  |                                 | -                   | -                                   | -                   | -                |
| 1219                              |         | CUST                                    | CN       |                                 | -                   | -                                   | -                   | -                |
| 1220                              |         | IBT                                     | IBT      |                                 | -                   | -                                   | -                   | -                |
| 1221                              |         | DPW                                     | CIAC     |                                 | -                   | -                                   | -                   | -                |
| 1222                              |         | GP                                      | SCHMDEXP |                                 | -                   | -                                   | -                   | -                |
| 1223                              |         | TAXDEPR                                 | TAXDEPR  |                                 | 301,248,033         | 5,729,327                           | 302,402,083         | 5,751,275        |
| 1224                              |         | DPW                                     | SNPD     |                                 | 238,377             | 9,086                               | -                   | -                |
| 1225                              |         |   |          | B7                              | 397,771,161         | 7,460,436                           | 414,579,998         | 8,161,353        |
| 1226                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1227                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1228                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1229                              | 41110   | Deferred Income Tax - Federal-CR        |          |                                 |                     |                                     |                     |                  |
| 1230                              |         | GP                                      | S        |                                 | (181,173,017)       | (3,580,404)                         | (143,324,055)       | (2,094,313)      |
| 1231                              |         | P                                       | SE       |                                 | (9,598,996)         | (135,660)                           | (786,657)           | (11,118)         |
| 1232                              |         | PT                                      | SG       |                                 | (1,109,267)         | (16,276)                            | (1,109,267)         | (16,276)         |
| 1233                              |         | GP                                      | SNP      |                                 | (17,992,952)        | (379,709)                           | (34,818,875)        | (734,789)        |
| 1234                              |         | PT                                      | SG       |                                 | (680,477)           | (9,985)                             | (35,538,258)        | (521,451)        |
| 1235                              |         | GP                                      | GPS      |                                 | 1,212,047           | 27,301                              | -                   | -                |
| 1236                              |         | LABOR                                   | SO       |                                 | (10,150,835)        | (228,647)                           | (4,186,534)         | (94,301)         |
| 1237                              |         | PT                                      | SNPD     |                                 | (937,677)           | (35,741)                            | -                   | -                |
| 1238                              |         | CUST                                    | BADDEBT  |                                 | (873,780)           | (17,480)                            | (0)                 | (0)              |
| 1239                              |         | P                                       | SG       |                                 | -                   | -                                   | -                   | -                |
| 1240                              |         | DITEXP                                  | SG       |                                 | -                   | -                                   | -                   | -                |
| 1241                              |         | P                                       | TROJD    |                                 | 11,239              | 164                                 | (1)                 | (0)              |
| 1242                              |         | IBT                                     | CN       |                                 | -                   | -                                   | -                   | -                |
| 1243                              |         | DPW                                     | CIAC     |                                 | (29,968,119)        | (1,142,285)                         | (15,950,883)        | (607,995)        |
| 1244                              |         | GP                                      | SCHMDEXP |                                 | (211,410,319)       | (3,891,836)                         | (269,406,335)       | (4,959,480)      |
| 1245                              |         | TAXDEPR                                 | TAXDEPR  |                                 | -                   | -                                   | -                   | -                |
| 1246                              |         |   |          | B7                              | (462,672,154)       | (9,410,557)                         | (505,120,865)       | (9,039,724)      |
| 1247                              |         |   |          |                                 |                     |                                     |                     |                  |
| 1248                              |         | <b>Total Deferred Income Taxes</b>      |          | <b>B7</b>                       | <b>(64,900,993)</b> | <b>(1,950,121)</b>                  | <b>(90,540,867)</b> | <b>(878,370)</b> |





| 2020 PROTOCOL<br>13-Month Average |                                     |                              |        |     | JUNE 2021<br>UNADJUSTED RESULTS |             | DECEMBER 2023<br>NORMALIZED RESULTS |             |
|-----------------------------------|-------------------------------------|------------------------------|--------|-----|---------------------------------|-------------|-------------------------------------|-------------|
| ACCT                              | DESCRIP                             | BUS<br>FUNC                  | FACTOR | Ref | TOTAL                           | CALIFORNIA  | TOTAL                               | CALIFORNIA  |
| 1329                              | Calculation of Taxable Income:      |                              |        |     |                                 |             |                                     |             |
| 1330                              | Operating Revenues                  |                              |        |     | 5,521,910,467                   | 108,347,863 | 5,320,462,850                       | 86,059,739  |
| 1331                              | Operating Deductions:               |                              |        |     |                                 |             |                                     |             |
| 1332                              | O & M Expenses                      |                              |        |     | 3,081,999,779                   | 57,384,454  | 1,166,658,289                       | 40,829,816  |
| 1333                              | Depreciation Expense                |                              |        |     | 1,035,081,277                   | 18,062,943  | 1,249,428,895                       | 23,000,640  |
| 1334                              | Amortization Expense                |                              |        |     | 61,823,778                      | 1,029,945   | 149,216,662                         | 4,131,795   |
| 1335                              | Taxes Other Than Income             |                              |        |     | 212,196,714                     | 5,214,726   | 236,516,765                         | 5,760,329   |
| 1336                              | Interest & Dividends (AFUDC-Equity) |                              |        |     | (79,165,909)                    | (1,670,653) | (165,678,539)                       | (3,496,346) |
| 1337                              | Misc Revenue & Expense              |                              |        |     | (1,733,836)                     | (50,559)    | (2,196,477)                         | (38,429)    |
| 1338                              | Total Operating Deductions          |                              |        |     | 4,310,201,804                   | 79,970,857  | 2,633,945,595                       | 70,187,806  |
| 1339                              | Other Deductions:                   |                              |        |     |                                 |             |                                     |             |
| 1340                              | Interest Deductions                 |                              |        |     | 374,525,254                     | 6,863,191   | 369,186,597                         | 7,843,624   |
| 1341                              | Interest on PCRBS                   |                              |        |     | -                               | -           | -                                   | -           |
| 1342                              | Schedule M Adjustments              |                              |        |     | (362,919,488)                   | (6,223,639) | (249,652,174)                       | (3,097,899) |
| 1343                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1344                              | Income Before State Taxes           |                              |        |     | 474,263,921                     | 15,290,177  | 2,067,678,483                       | 4,930,410   |
| 1345                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1346                              | State Income Taxes                  |                              |        |     | 26,080,726                      | 694,174     | 109,375,010                         | 223,841     |
| 1347                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1348                              | Total Taxable Income                |                              |        |     | 448,183,195                     | 14,596,003  | 1,958,303,474                       | 4,706,569   |
| 1349                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1350                              | Tax Rate                            |                              |        |     | 21.0%                           | 21.0%       | 21.0%                               | 21.0%       |
| 1351                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1352                              | Federal Income Tax - Calculated     |                              |        |     | 94,118,471                      | 3,065,161   | 411,243,729                         | 988,380     |
| 1353                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1354                              | Adjustments to Calculated Tax:      |                              |        |     |                                 |             |                                     |             |
| 1355                              | 40910                               | P                            | SE     |     | (45,220)                        | (639)       | (17,000)                            | (240)       |
| 1356                              | 40910                               | PTC                          | P      | SG  | (125,906,829)                   | (1,847,426) | -                                   | -           |
| 1357                              | 40910                               | P                            | P      | SO  | (1,659)                         | (37)        | (1,659)                             | (37)        |
| 1358                              | 40910                               | IRS Settle                   | LABOR  | S   | -                               | -           | -                                   | -           |
| 1359                              | Federal Income Tax Expense          |                              |        |     | (31,835,237)                    | 1,217,058   | 411,225,070                         | 988,102     |
| 1360                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1361                              | Total Operating Expenses            |                              |        |     | 4,317,008,840                   | 81,602,621  | 3,228,914,896                       | 74,017,723  |
| 1362                              | 310                                 | Land and Land Rights         |        |     |                                 |             |                                     |             |
| 1363                              |                                     | P                            | SG     |     | 2,327,033                       | 34,144      | 2,327,033                           | 34,144      |
| 1364                              |                                     | P                            | SG     |     | 33,837,468                      | 496,496     | 33,837,468                          | 496,496     |
| 1365                              |                                     | P                            | SG     |     | 54,188,889                      | 795,111     | 54,188,889                          | 795,111     |
| 1366                              |                                     | P                            | S      |     | -                               | -           | -                                   | -           |
| 1367                              |                                     | P                            | SG     |     | 1,266,851                       | 18,588      | 1,266,851                           | 18,588      |
| 1368                              |                                     |                              |        | B8  | 91,620,242                      | 1,344,340   | 91,620,242                          | 1,344,340   |
| 1369                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1370                              | 311                                 | Structures and Improvements  |        |     |                                 |             |                                     |             |
| 1371                              |                                     | P                            | SG     |     | 226,302,042                     | 3,320,521   | 226,302,042                         | 3,320,521   |
| 1372                              |                                     | P                            | SG     |     | 313,179,657                     | 4,595,273   | 313,179,657                         | 4,595,273   |
| 1373                              |                                     | P                            | SG     |     | 458,329,586                     | 6,725,052   | 458,329,586                         | 6,725,052   |
| 1374                              |                                     | P                            | SG     |     | -                               | -           | -                                   | -           |
| 1375                              |                                     |                              |        | B8  | 997,811,285                     | 14,640,846  | 997,811,285                         | 14,640,846  |
| 1376                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1377                              | 312                                 | Boiler Plant Equipment       |        |     |                                 |             |                                     |             |
| 1378                              |                                     | P                            | SG     |     | 586,722,706                     | 8,608,960   | 586,722,706                         | 8,608,960   |
| 1379                              |                                     | P                            | SG     |     | 464,967,271                     | 6,822,447   | 464,967,271                         | 6,822,447   |
| 1380                              |                                     | P                            | SG     |     | 3,285,513,183                   | 48,208,207  | 3,360,703,310                       | 49,311,469  |
| 1381                              |                                     | P                            | SG     |     | -                               | -           | -                                   | -           |
| 1382                              |                                     |                              |        | B8  | 4,337,203,161                   | 63,639,614  | 4,412,393,288                       | 64,742,876  |
| 1383                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1384                              | 314                                 | Turbogenerator Units         |        |     |                                 |             |                                     |             |
| 1385                              |                                     | P                            | SG     |     | 109,027,524                     | 1,599,757   | 109,027,524                         | 1,599,757   |
| 1386                              |                                     | P                            | SG     |     | 109,153,256                     | 1,601,601   | 109,153,256                         | 1,601,601   |
| 1387                              |                                     | P                            | SG     |     | 727,390,873                     | 10,672,978  | 727,390,873                         | 10,672,978  |
| 1388                              |                                     | P                            | SG     |     | -                               | -           | -                                   | -           |
| 1389                              |                                     |                              |        | B8  | 945,571,653                     | 13,874,336  | 945,571,653                         | 13,874,336  |
| 1390                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1391                              | 315                                 | Accessory Electric Equipment |        |     |                                 |             |                                     |             |
| 1392                              |                                     | P                            | SG     |     | 85,763,790                      | 1,258,409   | 85,763,790                          | 1,258,409   |
| 1393                              |                                     | P                            | SG     |     | 133,124,041                     | 1,953,324   | 133,124,041                         | 1,953,324   |
| 1394                              |                                     | P                            | SG     |     | 204,707,307                     | 3,003,662   | 204,707,307                         | 3,003,662   |
| 1395                              |                                     | P                            | SG     |     | -                               | -           | -                                   | -           |
| 1396                              |                                     |                              |        | B8  | 423,595,138                     | 6,215,395   | 423,595,138                         | 6,215,395   |
| 1397                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1398                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1399                              |                                     |                              |        |     |                                 |             |                                     |             |
| 1400                              | 316                                 | Misc Power Plant Equipment   |        |     |                                 |             |                                     |             |
| 1401                              |                                     | P                            | SG     |     | 2,348,343                       | 34,457      | 2,348,343                           | 34,457      |
| 1402                              |                                     | P                            | SG     |     | 4,912,823                       | 72,086      | 4,912,823                           | 72,086      |
| 1403                              |                                     | P                            | SG     |     | 23,737,398                      | 348,298     | 23,737,398                          | 348,298     |
| 1404                              |                                     | P                            | SG     |     | -                               | -           | -                                   | -           |
| 1405                              |                                     |                              |        | B8  | 30,998,565                      | 454,841     | 30,998,565                          | 454,841     |

| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                      | DECEMBER 2023<br>NORMALIZED RESULTS |                      |                    |
|-----------------------------------|---------|---|--------|---------------------------------|----------------------|-------------------------------------|----------------------|--------------------|
| ACCT                              | DESCRIP | BUS<br>FUNC                                   | FACTOR | Ref                             | TOTAL                | CALIFORNIA                          | TOTAL                | CALIFORNIA         |
| 1406                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1407                              | 317     | Steam Plant ARO                               |        |                                 |                      |                                     |                      |                    |
| 1408                              |         | P   | S      |                                 | -                    | -                                   | -                    | -                  |
| 1409                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1410                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1411                              | SP      | Unclassified Steam Plant - Account 300        |        |                                 |                      |                                     |                      |                    |
| 1412                              |         | P   | SG     |                                 | 57,225,129           | 839,662                             | 57,225,129           | 839,662            |
| 1413                              |         |   |        | B8                              | 57,225,129           | 839,662                             | 57,225,129           | 839,662            |
| 1414                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1415                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1416                              |         | <b>Total Steam Production Plant</b>           |        | <b>B8</b>                       | <b>6,884,025,173</b> | <b>101,009,034</b>                  | <b>6,959,215,300</b> | <b>102,112,296</b> |
| 1417                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1418                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1419                              |         | Summary of Steam Production Plant by Factor   |        |                                 |                      |                                     |                      |                    |
| 1420                              |         | S   |        |                                 | -                    | -                                   | -                    | -                  |
| 1421                              |         | DGP   |        |                                 | -                    | -                                   | -                    | -                  |
| 1422                              |         | DGU   |        |                                 | -                    | -                                   | -                    | -                  |
| 1423                              |         | SG  |        |                                 | 6,884,025,173        | 101,009,034                         | 6,959,215,300        | 102,112,296        |
| 1424                              |         | SSGCH   |        |                                 | -                    | -                                   | -                    | -                  |
| 1425                              |         | <b>Total Steam Production Plant by Factor</b> |        |                                 | <b>6,884,025,173</b> | <b>101,009,034</b>                  | <b>6,959,215,300</b> | <b>102,112,296</b> |
| 1426                              | 320     | Land and Land Rights                          |        |                                 |                      |                                     |                      |                    |
| 1427                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1428                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1429                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1430                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1431                              | 321     | Structures and Improvements                   |        |                                 |                      |                                     |                      |                    |
| 1432                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1433                              |         | P   | SG     | B8                              | -                    | -                                   | -                    | -                  |
| 1434                              |         |   |        |                                 | -                    | -                                   | -                    | -                  |
| 1435                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1436                              | 322     | Reactor Plant Equipment                       |        |                                 |                      |                                     |                      |                    |
| 1437                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1438                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1439                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1440                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1441                              | 323     | Turbogenerator Units                          |        |                                 |                      |                                     |                      |                    |
| 1442                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1443                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1444                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1445                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1446                              | 324     | Land and Land Rights                          |        |                                 |                      |                                     |                      |                    |
| 1447                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1448                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1449                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1450                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1451                              | 325     | Misc. Power Plant Equipment                   |        |                                 |                      |                                     |                      |                    |
| 1452                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1453                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1454                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1455                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1456                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1457                              | NP      | Unclassified Nuclear Plant - Acct 300         |        |                                 |                      |                                     |                      |                    |
| 1458                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1459                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1460                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1461                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1462                              |         | <b>Total Nuclear Production Plant</b>         |        | <b>B8</b>                       | <b>-</b>             | <b>-</b>                            | <b>-</b>             | <b>-</b>           |
| 1463                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1464                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1465                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1466                              |         | Summary of Nuclear Production Plant by Factor |        |                                 |                      |                                     |                      |                    |
| 1467                              |         | DGP   |        |                                 | -                    | -                                   | -                    | -                  |
| 1468                              |         | DGU   |        |                                 | -                    | -                                   | -                    | -                  |
| 1469                              |         | SG  |        |                                 | -                    | -                                   | -                    | -                  |
| 1470                              |         | <b>Total Nuclear Plant by Factor</b>          |        |                                 | <b>-</b>             | <b>-</b>                            | <b>-</b>             | <b>-</b>           |
| 1471                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1472                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1473                              | 330     | Land and Land Rights                          |        |                                 |                      |                                     |                      |                    |
| 1474                              |         | P   | SG     |                                 | 10,332,372           | 151,606                             | 10,332,372           | 151,606            |
| 1475                              |         | P   | SG     |                                 | 5,268,322            | 77,302                              | 5,268,322            | 77,302             |
| 1476                              |         | P   | SG     |                                 | 21,965,016           | 322,292                             | 21,965,016           | 322,292            |
| 1477                              |         | P   | SG     |                                 | 1,316,755            | 19,321                              | 1,316,755            | 19,321             |
| 1478                              |         |   |        | B8                              | 38,882,464           | 570,521                             | 38,882,464           | 570,521            |
| 1479                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1480                              | 331     | Structures and Improvements                   |        |                                 |                      |                                     |                      |                    |
| 1481                              |         | P   | SG     |                                 | 19,409,410           | 284,794                             | 19,409,410           | 284,794            |
| 1482                              |         | P   | SG     |                                 | 4,846,938            | 71,119                              | 4,846,938            | 71,119             |
| 1483                              |         | P   | SG     |                                 | 249,777,261          | 3,664,972                           | 249,777,261          | 3,664,972          |
| 1484                              |         | P   | SG     |                                 | 14,334,530           | 210,330                             | 14,334,530           | 210,330            |
| 1485                              |         |   |        | B8                              | 288,368,139          | 4,231,215                           | 288,368,139          | 4,231,215          |

| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                      | DECEMBER 2023<br>NORMALIZED RESULTS |                      |                   |
|-----------------------------------|---------|---|--------|---------------------------------|----------------------|-------------------------------------|----------------------|-------------------|
| ACCT                              | DESCRIP | BUS<br>FUNC                             | FACTOR | Ref                             | TOTAL                | CALIFORNIA                          | TOTAL                | CALIFORNIA        |
| 1486                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1487                              | 332     | Reservoirs, Dams & Waterways            |        |                                 |                      |                                     |                      |                   |
| 1488                              |         | P                                       | SG     |                                 | 145,182,405          | 2,130,256                           | 145,182,405          | 2,130,256         |
| 1489                              |         | P                                       | SG     |                                 | 18,775,808           | 275,497                             | 18,775,808           | 275,497           |
| 1490                              |         | P                                       | SG     |                                 | 288,307,285          | 4,230,322                           | 391,808,124          | 5,748,985         |
| 1491                              |         | P                                       | SG     |                                 | 80,130,008           | 1,175,744                           | 115,092,059          | 1,688,741         |
| 1492                              |         | 0                                       | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1493                              |         |   |        | B8                              | 532,395,506          | 7,811,819                           | 670,858,396          | 9,843,479         |
| 1494                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1495                              | 333     | Water Wheel, Turbines, & Generators     |        |                                 |                      |                                     |                      |                   |
| 1496                              |         | P                                       | SG     |                                 | 28,717,970           | 421,378                             | 28,717,970           | 421,378           |
| 1497                              |         | P                                       | SG     |                                 | 6,749,763            | 99,039                              | 6,749,763            | 99,039            |
| 1498                              |         | P                                       | SG     |                                 | 67,204,973           | 986,096                             | 67,204,973           | 986,096           |
| 1499                              |         | P                                       | SG     |                                 | 43,566,039           | 639,243                             | 43,566,039           | 639,243           |
| 1500                              |         |   |        | B8                              | 146,238,745          | 2,145,755                           | 146,238,745          | 2,145,755         |
| 1501                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1502                              | 334     | Accessory Electric Equipment            |        |                                 |                      |                                     |                      |                   |
| 1503                              |         | P                                       | SG     |                                 | 3,653,216            | 53,603                              | 3,653,216            | 53,603            |
| 1504                              |         | P                                       | SG     |                                 | 3,335,903            | 48,948                              | 3,335,903            | 48,948            |
| 1505                              |         | P                                       | SG     |                                 | 67,845,688           | 995,497                             | 67,845,688           | 995,497           |
| 1506                              |         | P                                       | SG     |                                 | 11,197,573           | 164,302                             | 11,197,573           | 164,302           |
| 1507                              |         |   |        | B8                              | 86,032,381           | 1,262,350                           | 86,032,381           | 1,262,350         |
| 1508                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1509                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1510                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1511                              | 335     | Misc. Power Plant Equipment             |        |                                 |                      |                                     |                      |                   |
| 1512                              |         | P                                       | SG     |                                 | 1,129,697            | 16,576                              | 1,129,697            | 16,576            |
| 1513                              |         | P                                       | SG     |                                 | 153,991              | 2,259                               | 153,991              | 2,259             |
| 1514                              |         | P                                       | SG     |                                 | 1,261,938            | 18,516                              | 1,261,938            | 18,516            |
| 1515                              |         | P                                       | SG     |                                 | 18,279               | 268                                 | 18,279               | 268               |
| 1516                              |         |   |        | B8                              | 2,563,904            | 37,620                              | 2,563,904            | 37,620            |
| 1517                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1518                              | 336     | Roads, Railroads & Bridges              |        |                                 |                      |                                     |                      |                   |
| 1519                              |         | P                                       | SG     |                                 | 4,363,451            | 64,025                              | 4,363,451            | 64,025            |
| 1520                              |         | P                                       | SG     |                                 | 734,401              | 10,776                              | 734,401              | 10,776            |
| 1521                              |         | P                                       | SG     |                                 | 18,843,685           | 276,493                             | 18,843,685           | 276,493           |
| 1522                              |         | P                                       | SG     |                                 | 2,333,429            | 34,238                              | 2,333,429            | 34,238            |
| 1523                              |         |   |        | B8                              | 26,274,965           | 385,532                             | 26,274,965           | 385,532           |
| 1524                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1525                              | 337     | Hydro Plant ARO                         |        |                                 |                      |                                     |                      |                   |
| 1526                              |         | P                                       | S      |                                 | -                    | -                                   | -                    | -                 |
| 1527                              |         |   |        | B8                              | -                    | -                                   | -                    | -                 |
| 1528                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1529                              | HP      | Unclassified Hydro Plant - Acct 300     |        |                                 |                      |                                     |                      |                   |
| 1530                              |         | P                                       | S      |                                 | -                    | -                                   | -                    | -                 |
| 1531                              |         | P                                       | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1532                              |         | P                                       | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1533                              |         | P                                       | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1534                              |         |   |        | B8                              | -                    | -                                   | -                    | -                 |
| 1535                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1536                              |         | <b>Total Hydraulic Production Plant</b> |        | B8                              | <b>1,120,756,105</b> | <b>16,444,811</b>                   | <b>1,259,218,995</b> | <b>18,476,471</b> |
| 1537                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1538                              |         | Summary of Hydraulic Plant by Factor    |        |                                 |                      |                                     |                      |                   |
| 1539                              |         | S                                       |        |                                 | -                    | -                                   | -                    | -                 |
| 1540                              |         | SG                                      |        |                                 | 1,120,756,105        | 16,444,811                          | 1,259,218,995        | 18,476,471        |
| 1541                              |         | DGP                                     |        |                                 | -                    | -                                   | -                    | -                 |
| 1542                              |         | DGU                                     |        |                                 | -                    | -                                   | -                    | -                 |
| 1543                              |         | <b>Total Hydraulic Plant by Factor</b>  |        |                                 | <b>1,120,756,105</b> | <b>16,444,811</b>                   | <b>1,259,218,995</b> | <b>18,476,471</b> |
| 1544                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1545                              | 340     | Land and Land Rights                    |        |                                 |                      |                                     |                      |                   |
| 1546                              |         | P                                       | S      |                                 | 74,986               | -                                   | 74,986               | -                 |
| 1547                              |         | P                                       | SG     |                                 | 39,022,504           | 572,576                             | 39,022,504           | 572,576           |
| 1548                              |         | P                                       | SG     |                                 | 11,778,739           | 172,829                             | 11,778,739           | 172,829           |
| 1549                              |         | P                                       | SG     |                                 | 235,129              | 3,450                               | 235,129              | 3,450             |
| 1550                              |         |   |        | B8                              | 51,111,358           | 748,855                             | 51,111,358           | 748,855           |
| 1551                              |         |   |        |                                 |                      |                                     |                      |                   |
| 1552                              | 341     | Structures and Improvements             |        |                                 |                      |                                     |                      |                   |
| 1553                              |         | P                                       | SG     |                                 | 57,276               | -                                   | 57,276               | -                 |
| 1554                              |         | P                                       | SG     |                                 | 170,259,946          | 2,498,218                           | 170,259,946          | 2,498,218         |
| 1555                              |         | P                                       | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1556                              |         | P                                       | SG     |                                 | 95,644,873           | 1,403,394                           | 95,644,873           | 1,403,394         |
| 1557                              |         | P                                       | SG     |                                 | 4,273,000            | 62,698                              | 4,273,000            | 62,698            |
| 1558                              |         |   |        | B8                              | 270,235,094          | 3,964,309                           | 270,235,094          | 3,964,309         |
| 1559                              | 342     | Fuel Holders, Producers & Accessories   |        |                                 |                      |                                     |                      |                   |
| 1560                              |         | P                                       | SG     |                                 | 13,623,206           | 199,893                             | 13,623,206           | 199,893           |
| 1561                              |         | P                                       | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1562                              |         | P                                       | SG     |                                 | 2,759,334            | 40,488                              | 2,759,334            | 40,488            |
| 1563                              |         |   |        | B8                              | 16,382,540           | 240,380                             | 16,382,540           | 240,380           |



| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                      | DECEMBER 2023<br>NORMALIZED RESULTS |                      |                    |
|-----------------------------------|---------|---|--------|---------------------------------|----------------------|-------------------------------------|----------------------|--------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                               | FACTOR | Ref                             | TOTAL                | CALIFORNIA                          | TOTAL                | CALIFORNIA         |
| 1644                              | 355     | Poles and Fixtures                        |        |                                 |                      |                                     |                      |                    |
| 1645                              |         | T   | SG     |                                 | 59,871,353           | 878,490                             | 59,871,353           | 878,490            |
| 1646                              |         | T   | SG     |                                 | 113,621,585          | 1,667,165                           | 113,621,585          | 1,667,165          |
| 1647                              |         | T   | SG     |                                 | 935,765,327          | 13,730,448                          | 1,340,818,781        | 19,673,782         |
| 1648                              |         |   |        | B8                              | 1,109,258,265        | 16,276,103                          | 1,514,311,719        | 22,219,437         |
| 1649                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1650                              | 356     | Clearing and Grading                      |        |                                 |                      |                                     |                      |                    |
| 1651                              |         | T   | SG     |                                 | 157,481,552          | 2,310,721                           | 157,481,552          | 2,310,721          |
| 1652                              |         | T   | SG     |                                 | 157,154,432          | 2,305,921                           | 157,154,432          | 2,305,921          |
| 1653                              |         | T   | SG     |                                 | 1,064,442,587        | 15,618,525                          | 1,064,442,587        | 15,618,525         |
| 1654                              |         |   |        | B8                              | 1,379,078,572        | 20,235,166                          | 1,379,078,572        | 20,235,166         |
| 1655                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1656                              | 357     | Underground Conduit                       |        |                                 |                      |                                     |                      |                    |
| 1657                              |         | T   | SG     |                                 | 6,371                | 93                                  | 6,371                | 93                 |
| 1658                              |         | T   | SG     |                                 | 91,651               | 1,345                               | 91,651               | 1,345              |
| 1659                              |         | T   | SG     |                                 | 3,759,944            | 55,170                              | 3,759,944            | 55,170             |
| 1660                              |         |   |        | B8                              | 3,857,965            | 56,608                              | 3,857,965            | 56,608             |
| 1661                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1662                              | 358     | Underground Conductors                    |        |                                 |                      |                                     |                      |                    |
| 1663                              |         | T   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1664                              |         | T   | SG     |                                 | 1,087,552            | 15,958                              | 1,087,552            | 15,958             |
| 1665                              |         | T   | SG     |                                 | 7,993,065            | 117,282                             | 7,993,065            | 117,282            |
| 1666                              |         |   |        | B8                              | 9,080,617            | 133,240                             | 9,080,617            | 133,240            |
| 1667                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1668                              | 359     | Roads and Trails                          |        |                                 |                      |                                     |                      |                    |
| 1669                              |         | T   | SG     |                                 | 1,863,032            | 27,336                              | 1,863,032            | 27,336             |
| 1670                              |         | T   | SG     |                                 | 440,513              | 6,464                               | 440,513              | 6,464              |
| 1671                              |         | T   | SG     |                                 | 9,842,468            | 144,418                             | 9,842,468            | 144,418            |
| 1672                              |         |   |        | B8                              | 12,146,013           | 178,218                             | 12,146,013           | 178,218            |
| 1673                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1674                              | TP      | Unclassified Trans Plant - Acct 300       |        |                                 |                      |                                     |                      |                    |
| 1675                              |         | T   | SG     |                                 | 924,562,138          | 13,566,064                          | 924,562,138          | 13,566,064         |
| 1676                              |         |   |        | B8                              | 924,562,138          | 13,566,064                          | 924,562,138          | 13,566,064         |
| 1677                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1678                              | TS0     | Unclassified Trans Sub Plant - Acct 300   |        |                                 |                      |                                     |                      |                    |
| 1679                              |         | T   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1680                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1681                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1682                              |         | <b>Total Transmission Plant</b>           |        | B8                              | <b>7,736,004,378</b> | <b>113,510,092</b>                  | <b>8,141,057,832</b> | <b>119,453,426</b> |
| 1683                              |         | Summary of Transmission Plant by Factor   |        |                                 |                      |                                     |                      |                    |
| 1684                              |         | DGP                                       |        |                                 | -                    | -                                   | -                    | -                  |
| 1685                              |         | DGU                                       |        |                                 | -                    | -                                   | -                    | -                  |
| 1686                              |         | SG  |        |                                 | 7,736,004,378        | 113,510,092                         | 8,141,057,832        | 119,453,426        |
| 1687                              |         | <b>Total Transmission Plant by Factor</b> |        |                                 | <b>7,736,004,378</b> | <b>113,510,092</b>                  | <b>8,141,057,832</b> | <b>119,453,426</b> |
| 1688                              | 360     | Land and Land Rights                      |        |                                 |                      |                                     |                      |                    |
| 1689                              |         | DPW                                       | S      |                                 | 66,395,110           | 1,824,206                           | 73,812,513           | 2,401,011          |
| 1690                              |         |   |        | B8                              | 66,395,110           | 1,824,206                           | 73,812,513           | 2,401,011          |
| 1691                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1692                              | 361     | Structures and Improvements               |        |                                 |                      |                                     |                      |                    |
| 1693                              |         | DPW                                       | S      |                                 | 125,858,575          | 5,252,257                           | 139,919,005          | 6,345,649          |
| 1694                              |         |   |        | B8                              | 125,858,575          | 5,252,257                           | 139,919,005          | 6,345,649          |
| 1695                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1696                              | 362     | Station Equipment                         |        |                                 |                      |                                     |                      |                    |
| 1697                              |         | DPW                                       | S      |                                 | 1,044,297,304        | 30,691,609                          | 1,160,962,130        | 39,763,913         |
| 1698                              |         |   |        | B8                              | 1,044,297,304        | 30,691,609                          | 1,160,962,130        | 39,763,913         |
| 1699                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1700                              | 363     | Storage Battery Equipment                 |        |                                 |                      |                                     |                      |                    |
| 1701                              |         | DPW                                       | S      |                                 | -                    | -                                   | -                    | -                  |
| 1702                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1703                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1704                              | 364     | Poles, Towers & Fixtures                  |        |                                 |                      |                                     |                      |                    |
| 1705                              |         | DPW                                       | S      |                                 | 1,364,781,739        | 82,751,593                          | 1,517,249,838        | 94,608,096         |
| 1706                              |         |   |        | B8                              | 1,364,781,739        | 82,751,593                          | 1,517,249,838        | 94,608,096         |
| 1707                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1708                              | 365     | Overhead Conductors                       |        |                                 |                      |                                     |                      |                    |
| 1709                              |         | DPW                                       | S      |                                 | 858,809,016          | 37,856,724                          | 954,751,813          | 45,317,603         |
| 1710                              |         |   |        | B8                              | 858,809,016          | 37,856,724                          | 954,751,813          | 45,317,603         |
| 1711                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1712                              | 366     | Underground Conduit                       |        |                                 |                      |                                     |                      |                    |
| 1713                              |         | DPW                                       | S      |                                 | 426,082,888          | 18,983,240                          | 473,683,208          | 22,684,824         |
| 1714                              |         |   |        | B8                              | 426,082,888          | 18,983,240                          | 473,683,208          | 22,684,824         |
| 1715                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1716                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1717                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1718                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1719                              | 367     | Underground Conductors                    |        |                                 |                      |                                     |                      |                    |
| 1720                              |         | DPW                                       | S      |                                 | 993,965,104          | 21,511,634                          | 1,105,007,013        | 30,146,678         |
| 1721                              |         |   |        | B8                              | 993,965,104          | 21,511,634                          | 1,105,007,013        | 30,146,678         |

| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                      | DECEMBER 2023<br>NORMALIZED RESULTS |                      |                    |
|-----------------------------------|---------|---|--------|---------------------------------|----------------------|-------------------------------------|----------------------|--------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                             | FACTOR | Ref                             | TOTAL                | CALIFORNIA                          | TOTAL                | CALIFORNIA         |
| 1722                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1723                              | 368     | Line Transformers                       |        |                                 |                      |                                     |                      |                    |
| 1724                              |         | DPW                                     | S      |                                 | 1,504,533,721        | 57,638,714                          | 1,672,614,366        | 70,709,309         |
| 1725                              |         |   |        | B8                              | 1,504,533,721        | 57,638,714                          | 1,672,614,366        | 70,709,309         |
| 1726                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1727                              | 369     | Services                                |        |                                 |                      |                                     |                      |                    |
| 1728                              |         | DPW                                     | S      |                                 | 930,367,417          | 28,610,982                          | 1,034,304,440        | 36,693,523         |
| 1729                              |         |   |        | B8                              | 930,367,417          | 28,610,982                          | 1,034,304,440        | 36,693,523         |
| 1730                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1731                              | 370     | Meters                                  |        |                                 |                      |                                     |                      |                    |
| 1732                              |         | DPW                                     | S      |                                 | 254,673,505          | 8,661,971                           | 283,124,636          | 10,874,440         |
| 1733                              |         |   |        | B8                              | 254,673,505          | 8,661,971                           | 283,124,636          | 10,874,440         |
| 1734                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1735                              | 371     | Installations on Customers' Premises    |        |                                 |                      |                                     |                      |                    |
| 1736                              |         | DPW                                     | S      |                                 | 8,805,282            | 280,915                             | 9,788,973            | 357,411            |
| 1737                              |         |   |        | B8                              | 8,805,282            | 280,915                             | 9,788,973            | 357,411            |
| 1738                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1739                              | 372     | Leased Property                         |        |                                 |                      |                                     |                      |                    |
| 1740                              |         | DPW                                     | S      |                                 | -                    | -                                   | -                    | -                  |
| 1741                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1742                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1743                              | 373     | Street Lights                           |        |                                 |                      |                                     |                      |                    |
| 1744                              |         | DPW                                     | S      |                                 | 63,059,406           | 788,464                             | 70,104,157           | 1,336,291          |
| 1745                              |         |   |        | B8                              | 63,059,406           | 788,464                             | 70,104,157           | 1,336,291          |
| 1746                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1747                              | DP      | Unclassified Dist Plant - Acct 300      |        |                                 |                      |                                     |                      |                    |
| 1748                              |         | DPW                                     | S      |                                 | 161,745,166          | 4,564,508                           | 161,745,166          | 4,564,508          |
| 1749                              |         |   |        | B8                              | 161,745,166          | 4,564,508                           | 161,745,166          | 4,564,508          |
| 1750                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1751                              | DS0     | Unclassified Dist Sub Plant - Acct 300  |        |                                 |                      |                                     |                      |                    |
| 1752                              |         | DPW                                     | S      |                                 | -                    | -                                   | -                    | -                  |
| 1753                              |         |   |        | B8                              | -                    | -                                   | -                    | -                  |
| 1754                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1755                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1756                              |         | <b>Total Distribution Plant</b>         |        | <b>B8</b>                       | <b>7,803,374,232</b> | <b>299,416,816</b>                  | <b>8,657,067,257</b> | <b>365,803,256</b> |
| 1757                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1758                              |         | Summary of Distribution Plant by Factor |        |                                 |                      |                                     |                      |                    |
| 1759                              |         | S                                       |        |                                 | 7,803,374,232        | 299,416,816                         | 8,657,067,257        | 365,803,256        |
| 1760                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1761                              |         | Total Distribution Plant by Factor      |        |                                 | 7,803,374,232        | 299,416,816                         | 8,657,067,257        | 365,803,256        |
| 1762                              | 389     | Land and Land Rights                    |        |                                 |                      |                                     |                      |                    |
| 1763                              |         | G-SITUS                                 | S      |                                 | 15,079,558           | 996,659                             | 15,079,558           | 996,659            |
| 1764                              |         | CUST                                    | CN     |                                 | 1,128,506            | 26,453                              | 1,128,506            | 26,453             |
| 1765                              |         | G-DGU                                   | SG     |                                 | 332                  | 5                                   | 332                  | 5                  |
| 1766                              |         | G-SG                                    | SG     |                                 | 1,228                | 18                                  | 1,228                | 18                 |
| 1767                              |         | PTD                                     | SO     |                                 | 7,611,617            | 171,451                             | 7,611,617            | 171,451            |
| 1768                              |         |   |        | B8                              | 23,821,241           | 1,194,586                           | 23,821,241           | 1,194,586          |
| 1769                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1770                              | 390     | Structures and Improvements             |        |                                 |                      |                                     |                      |                    |
| 1771                              |         | G-SITUS                                 | S      |                                 | 137,788,608          | 4,324,451                           | 137,788,608          | 4,324,451          |
| 1772                              |         | G-DGP                                   | SG     |                                 | 335,238              | 4,919                               | 335,238              | 4,919              |
| 1773                              |         | G-DGU                                   | SG     |                                 | 1,356,387            | 19,902                              | 1,356,387            | 19,902             |
| 1774                              |         | CUST                                    | CN     |                                 | 8,207,715            | 192,392                             | 8,207,715            | 192,392            |
| 1775                              |         | G-SG                                    | SG     |                                 | 10,392,416           | 152,488                             | 10,392,416           | 152,488            |
| 1776                              |         | P                                       | SE     |                                 | 888,035              | 12,550                              | 888,035              | 12,550             |
| 1777                              |         | PTD                                     | SO     |                                 | 101,391,609          | 2,283,837                           | 101,391,609          | 2,283,837          |
| 1778                              |         |   |        | B8                              | 260,360,008          | 6,990,539                           | 260,360,008          | 6,990,539          |
| 1779                              |         |   |        |                                 |                      |                                     |                      |                    |
| 1780                              | 391     | Office Furniture & Equipment            |        |                                 |                      |                                     |                      |                    |
| 1781                              |         | G-SITUS                                 | S      |                                 | 7,401,451            | 145,953                             | 7,401,451            | 145,953            |
| 1782                              |         | G-DGP                                   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1783                              |         | G-DGU                                   | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1784                              |         | CUST                                    | CN     |                                 | 4,028,345            | 94,426                              | 4,028,345            | 94,426             |
| 1785                              |         | G-SG                                    | SG     |                                 | 4,114,866            | 60,377                              | 4,114,866            | 60,377             |
| 1786                              |         | P                                       | SE     |                                 | 31,954               | 452                                 | 31,954               | 452                |
| 1787                              |         | PTD                                     | SO     |                                 | 60,767,447           | 1,368,781                           | 60,767,447           | 1,368,781          |
| 1788                              |         | G-SG                                    | SG     |                                 | -                    | -                                   | -                    | -                  |
| 1789                              |         | G-SG                                    | SG     |                                 | 4,039                | 59                                  | 4,039                | 59                 |
| 1790                              |         |   |        | B8                              | 76,348,102           | 1,670,048                           | 76,348,102           | 1,670,048          |

| 2020 PROTOCOL<br>13-Month Average |         |                                |        | JUNE 2021<br>UNADJUSTED RESULTS |             | DECEMBER 2023<br>NORMALIZED RESULTS |             |            |
|-----------------------------------|---------|--------------------------------|--------|---------------------------------|-------------|-------------------------------------|-------------|------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                    | FACTOR | Ref                             | TOTAL       | CALIFORNIA                          | TOTAL       | CALIFORNIA |
| 1791                              |         |                                |        |                                 |             |                                     |             |            |
| 1792                              | 392     | Transportation Equipment       |        |                                 |             |                                     |             |            |
| 1793                              |         | G-SITUS                        | S      |                                 | 101,190,413 | 2,792,984                           | 101,190,413 | 2,792,984  |
| 1794                              |         | PTD                            | SO     |                                 | 7,764,904   | 174,904                             | 7,764,904   | 174,904    |
| 1795                              |         | G-SG                           | SG     |                                 | 23,530,085  | 345,256                             | 23,530,085  | 345,256    |
| 1796                              |         | CUST                           | CN     |                                 | -           | -                                   | -           | -          |
| 1797                              |         | G-DGU                          | SG     |                                 | 401,191     | 5,887                               | 401,191     | 5,887      |
| 1798                              |         | P                              | SE     |                                 | 327,360     | 4,626                               | 327,360     | 4,626      |
| 1799                              |         | G-DGP                          | SG     |                                 | 70,616      | 1,036                               | 70,616      | 1,036      |
| 1800                              |         | G-SG                           | SG     |                                 | -           | -                                   | -           | -          |
| 1801                              |         | G-DGU                          | SG     |                                 | 44,655      | 655                                 | 44,655      | 655        |
| 1802                              |         |                                |        | B8                              | 133,329,224 | 3,325,349                           | 133,329,224 | 3,325,349  |
| 1803                              |         |                                |        |                                 |             |                                     |             |            |
| 1804                              | 393     | Stores Equipment               |        |                                 |             |                                     |             |            |
| 1805                              |         | G-SITUS                        | S      |                                 | 9,087,544   | 177,520                             | 9,087,544   | 177,520    |
| 1806                              |         | G-DGP                          | SG     |                                 | -           | -                                   | -           | -          |
| 1807                              |         | G-DGU                          | SG     |                                 | -           | -                                   | -           | -          |
| 1808                              |         | PTD                            | SO     |                                 | 248,585     | 5,599                               | 248,585     | 5,599      |
| 1809                              |         | G-SG                           | SG     |                                 | 6,008,319   | 88,160                              | 6,008,319   | 88,160     |
| 1810                              |         | G-DGU                          | SG     |                                 | 53,971      | 792                                 | 53,971      | 792        |
| 1811                              |         |                                |        | B8                              | 15,398,418  | 272,072                             | 15,398,418  | 272,072    |
| 1812                              |         |                                |        |                                 |             |                                     |             |            |
| 1813                              | 394     | Tools, Shop & Garage Equipment |        |                                 |             |                                     |             |            |
| 1814                              |         | G-SITUS                        | S      |                                 | 36,331,376  | 826,309                             | 36,331,376  | 826,309    |
| 1815                              |         | G-DGP                          | SG     |                                 | 37,684      | 553                                 | 37,684      | 553        |
| 1816                              |         | G-SG                           | SG     |                                 | 21,689,441  | 318,248                             | 21,689,441  | 318,248    |
| 1817                              |         | PTD                            | SO     |                                 | 1,959,768   | 44,144                              | 1,959,768   | 44,144     |
| 1818                              |         | P                              | SE     |                                 | 125,691     | 1,776                               | 125,691     | 1,776      |
| 1819                              |         | G-DGU                          | SG     |                                 | -           | -                                   | -           | -          |
| 1820                              |         | G-SG                           | SG     |                                 | -           | -                                   | -           | -          |
| 1821                              |         | G-SG                           | SG     |                                 | 89,913      | 1,319                               | 89,913      | 1,319      |
| 1822                              |         |                                |        | B8                              | 60,233,874  | 1,192,349                           | 60,233,874  | 1,192,349  |
| 1823                              |         |                                |        |                                 |             |                                     |             |            |
| 1824                              | 395     | Laboratory Equipment           |        |                                 |             |                                     |             |            |
| 1825                              |         | G-SITUS                        | S      |                                 | 23,539,739  | 495,843                             | 23,539,739  | 495,843    |
| 1826                              |         | G-DGP                          | SG     |                                 | -           | -                                   | -           | -          |
| 1827                              |         | G-DGU                          | SG     |                                 | -           | -                                   | -           | -          |
| 1828                              |         | PTD                            | SO     |                                 | 4,872,934   | 109,762                             | 4,872,934   | 109,762    |
| 1829                              |         | P                              | SE     |                                 | 1,343,231   | 18,983                              | 1,343,231   | 18,983     |
| 1830                              |         | G-SG                           | SG     |                                 | 6,447,642   | 94,606                              | 6,447,642   | 94,606     |
| 1831                              |         | G-SG                           | SG     |                                 | -           | -                                   | -           | -          |
| 1832                              |         | G-SG                           | SG     |                                 | 14,022      | 206                                 | 14,022      | 206        |
| 1833                              |         |                                |        | B8                              | 36,217,568  | 719,400                             | 36,217,568  | 719,400    |
| 1834                              |         |                                |        |                                 |             |                                     |             |            |
| 1835                              | 396     | Power Operated Equipment       |        |                                 |             |                                     |             |            |
| 1836                              |         | G-SITUS                        | S      |                                 | 154,961,157 | 6,674,951                           | 154,961,157 | 6,674,951  |
| 1837                              |         | G-DGP                          | SG     |                                 | 262,000     | 3,844                               | 262,000     | 3,844      |
| 1838                              |         | G-SG                           | SG     |                                 | 45,162,242  | 662,664                             | 45,162,242  | 662,664    |
| 1839                              |         | PTD                            | SO     |                                 | 8,335,763   | 187,762                             | 8,335,763   | 187,762    |
| 1840                              |         | G-DGU                          | SG     |                                 | 924,826     | 13,570                              | 924,826     | 13,570     |
| 1841                              |         | P                              | SE     |                                 | 236,686     | 3,345                               | 236,686     | 3,345      |
| 1842                              |         | P                              | SG     |                                 | -           | -                                   | -           | -          |
| 1843                              |         | G-SG                           | SG     |                                 | -           | -                                   | -           | -          |
| 1844                              |         |                                |        | B8                              | 209,882,674 | 7,546,136                           | 209,882,674 | 7,546,136  |
| 1845                              | 397     | Communication Equipment        |        |                                 |             |                                     |             |            |
| 1846                              |         | G-SITUS                        | S      |                                 | 201,031,280 | 6,624,052                           | 291,955,988 | 7,631,187  |
| 1847                              |         | G-DGP                          | SG     |                                 | 301,777     | 4,428                               | 301,777     | 4,428      |
| 1848                              |         | G-DGU                          | SG     |                                 | 139,259     | 2,043                               | 139,259     | 2,043      |
| 1849                              |         | PTD                            | SO     |                                 | 94,039,446  | 2,118,230                           | 149,963,215 | 3,377,907  |
| 1850                              |         | CUST                           | CN     |                                 | 3,848,526   | 90,211                              | 1,462,243   | 34,276     |
| 1851                              |         | G-SG                           | SG     |                                 | 182,194,294 | 2,673,330                           | 189,468,619 | 2,780,066  |
| 1852                              |         | P                              | SE     |                                 | 361,776     | 5,113                               | 4,234       | 60         |
| 1853                              |         | G-SG                           | SG     |                                 | -           | -                                   | -           | -          |
| 1854                              |         | G-SG                           | SG     |                                 | 16,633      | 244                                 | 16,633      | 244        |
| 1855                              |         |                                |        | B8                              | 481,932,990 | 11,517,651                          | 633,311,967 | 13,830,211 |
| 1856                              |         |                                |        |                                 |             |                                     |             |            |
| 1857                              | 398     | Misc. Equipment                |        |                                 |             |                                     |             |            |
| 1858                              |         | G-SITUS                        | S      |                                 | 3,167,859   | 51,952                              | 3,167,859   | 51,952     |
| 1859                              |         | G-DGP                          | SG     |                                 | -           | -                                   | -           | -          |
| 1860                              |         | G-DGU                          | SG     |                                 | -           | -                                   | -           | -          |
| 1861                              |         | CUST                           | CN     |                                 | 82,497      | 1,934                               | 82,497      | 1,934      |
| 1862                              |         | PTD                            | SO     |                                 | 2,228,810   | 50,204                              | 2,228,810   | 50,204     |
| 1863                              |         | P                              | SE     |                                 | 3,966       | 56                                  | 3,966       | 56         |
| 1864                              |         | G-SG                           | SG     |                                 | 2,872,099   | 42,142                              | 2,872,099   | 42,142     |
| 1865                              |         | G-SG                           | SG     |                                 | -           | -                                   | -           | -          |
| 1866                              |         |                                |        | B8                              | 8,355,230   | 146,287                             | 8,355,230   | 146,287    |

| 2020 PROTOCOL<br>13-Month Average |         |                                      |        | JUNE 2021<br>UNADJUSTED RESULTS |                      | DECEMBER 2023<br>NORMALIZED RESULTS |                      |                   |
|-----------------------------------|---------|--------------------------------------|--------|---------------------------------|----------------------|-------------------------------------|----------------------|-------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                          | FACTOR | Ref                             | TOTAL                | CALIFORNIA                          | TOTAL                | CALIFORNIA        |
| 1867                              |         |                                      |        |                                 |                      |                                     |                      |                   |
| 1868                              | 399     | Coal Mine                            |        |                                 |                      |                                     |                      |                   |
| 1869                              |         | P                                    | SE     |                                 | 81,471,587           | 1,151,414                           | 47,425,392           | 670,249           |
| 1870                              | MP      | P                                    | SE     |                                 | -                    | -                                   | -                    | -                 |
| 1871                              |         |                                      |        | B8                              | 81,471,587           | 1,151,414                           | 47,425,392           | 670,249           |
| 1872                              |         |                                      |        |                                 |                      |                                     |                      |                   |
| 1873                              | 399L    | WIDCO Capital Lease                  |        |                                 |                      |                                     |                      |                   |
| 1874                              |         | P                                    | SE     |                                 | -                    | -                                   | -                    | -                 |
| 1875                              |         |                                      |        |                                 | -                    | -                                   | -                    | -                 |
| 1876                              |         |                                      |        |                                 | -                    | -                                   | -                    | -                 |
| 1877                              |         | Remove Capital Leases                |        |                                 | -                    | -                                   | -                    | -                 |
| 1878                              |         |                                      |        |                                 | -                    | -                                   | -                    | -                 |
| 1879                              |         |                                      |        |                                 | -                    | -                                   | -                    | -                 |
| 1880                              | 1011390 | General Capital Leases               |        |                                 |                      |                                     |                      |                   |
| 1881                              |         | G-SITUS                              | S      |                                 | 4,168,467            | -                                   | 4,168,467            | -                 |
| 1882                              |         | P                                    | SG     |                                 | 9,880,847            | 144,981                             | 9,880,847            | 144,981           |
| 1883                              |         | PTD                                  | SO     |                                 | -                    | -                                   | -                    | -                 |
| 1884                              |         |                                      |        | B9                              | 14,049,314           | 144,981                             | 14,049,314           | 144,981           |
| 1885                              |         |                                      |        |                                 |                      |                                     |                      |                   |
| 1886                              |         | Remove Capital Leases                |        |                                 | (14,049,314)         | (144,981)                           | (14,049,314)         | (144,981)         |
| 1887                              |         |                                      |        |                                 | -                    | -                                   | -                    | -                 |
| 1888                              |         |                                      |        |                                 | -                    | -                                   | -                    | -                 |
| 1889                              | 1011346 | General Gas Line Capital Leases      |        |                                 |                      |                                     |                      |                   |
| 1890                              |         | P                                    | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1891                              |         |                                      |        | B9                              | -                    | -                                   | -                    | -                 |
| 1892                              |         |                                      |        |                                 | -                    | -                                   | -                    | -                 |
| 1893                              |         | Remove Capital Leases                |        |                                 | -                    | -                                   | -                    | -                 |
| 1894                              |         |                                      |        |                                 | -                    | -                                   | -                    | -                 |
| 1895                              |         |                                      |        |                                 | -                    | -                                   | -                    | -                 |
| 1896                              | GP      | Unclassified Gen Plant - Acct 300    |        |                                 |                      |                                     |                      |                   |
| 1897                              |         | G-SITUS                              | S      |                                 | -                    | -                                   | -                    | -                 |
| 1898                              |         | PTD                                  | SO     |                                 | 61,631,793           | 1,388,250                           | 61,631,793           | 1,388,250         |
| 1899                              |         | CUST                                 | CN     |                                 | -                    | -                                   | -                    | -                 |
| 1900                              |         | G-SG                                 | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1901                              |         | G-DGP                                | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1902                              |         | G-DGU                                | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1903                              |         |                                      |        | B8                              | 61,631,793           | 1,388,250                           | 61,631,793           | 1,388,250         |
| 1904                              |         |                                      |        |                                 |                      |                                     |                      |                   |
| 1905                              | 399G    | Unclassified Gen Plant - Acct 300    |        |                                 |                      |                                     |                      |                   |
| 1906                              |         | G-SITUS                              | S      |                                 | -                    | -                                   | -                    | -                 |
| 1907                              |         | PTD                                  | SO     |                                 | -                    | -                                   | -                    | -                 |
| 1908                              |         | G-SG                                 | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1909                              |         | G-DGP                                | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1910                              |         | G-DGU                                | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1911                              |         |                                      |        | B8                              | -                    | -                                   | -                    | -                 |
| 1912                              |         |                                      |        |                                 | -                    | -                                   | -                    | -                 |
| 1913                              |         | <b>Total General Plant</b>           |        | <b>B8</b>                       | <b>1,448,982,709</b> | <b>37,114,081</b>                   | <b>1,566,315,490</b> | <b>38,945,476</b> |
| 1914                              |         |                                      |        |                                 |                      |                                     |                      |                   |
| 1915                              |         | Summary of General Plant by Factor   |        |                                 |                      |                                     |                      |                   |
| 1916                              |         | S                                    |        |                                 | 693,747,452          | 23,110,673                          | 784,672,161          | 24,117,807        |
| 1917                              |         | DGP                                  |        |                                 | -                    | -                                   | -                    | -                 |
| 1918                              |         | DGU                                  |        |                                 | -                    | -                                   | -                    | -                 |
| 1919                              |         | SG                                   |        |                                 | 316,346,020          | 4,641,733                           | 323,620,344          | 4,748,469         |
| 1920                              |         | SO                                   |        |                                 | 350,852,677          | 7,902,924                           | 406,776,445          | 9,162,602         |
| 1921                              |         | SE                                   |        |                                 | 84,790,285           | 1,198,316                           | 50,386,548           | 712,098           |
| 1922                              |         | CN                                   |        |                                 | 17,295,589           | 405,416                             | 14,909,306           | 349,481           |
| 1923                              |         | DEU                                  |        |                                 | -                    | -                                   | -                    | -                 |
| 1924                              |         | SSGCT                                |        |                                 | -                    | -                                   | -                    | -                 |
| 1925                              |         | SSGCH                                |        |                                 | -                    | -                                   | -                    | -                 |
| 1926                              |         | Less Capital Leases                  |        |                                 | (14,049,314)         | (144,981)                           | (14,049,314)         | (144,981)         |
| 1927                              |         | <b>Total General Plant by Factor</b> |        |                                 | <b>1,448,982,709</b> | <b>37,114,081</b>                   | <b>1,566,315,490</b> | <b>38,945,476</b> |
| 1928                              | 301     | Organization                         |        |                                 |                      |                                     |                      |                   |
| 1929                              |         | I-SITUS                              | S      |                                 | -                    | -                                   | -                    | -                 |
| 1930                              |         | PTD                                  | SO     |                                 | -                    | -                                   | -                    | -                 |
| 1931                              |         | I-SG                                 | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1932                              |         |                                      |        | B8                              | -                    | -                                   | -                    | -                 |
| 1933                              | 302     | Franchise & Consent                  |        |                                 |                      |                                     |                      |                   |
| 1934                              |         | I-SITUS                              | S      |                                 | (31,081,215)         | -                                   | (31,081,215)         | -                 |
| 1935                              |         | I-SG                                 | SG     |                                 | 13,159,840           | 193,094                             | 11,649,576           | 170,934           |
| 1936                              |         | I-SG                                 | SG     |                                 | 177,566,825          | 2,605,431                           | 177,454,851          | 2,603,788         |
| 1937                              |         | I-SG                                 | SG     |                                 | 10,014,897           | 146,948                             | 9,656,807            | 141,694           |
| 1938                              |         | I-DGP                                | SG     |                                 | -                    | -                                   | -                    | -                 |
| 1939                              |         | I-DGU                                | SG     |                                 | 477,596              | 7,008                               | 477,596              | 7,008             |
| 1940                              |         |                                      |        | B8                              | 170,137,943          | 2,952,481                           | 168,157,615          | 2,923,424         |



| 2020 PROTOCOL<br>13-Month Average |         |  |        | JUNE 2021<br>UNADJUSTED RESULTS |                              | DECEMBER 2023<br>NORMALIZED RESULTS |                              |                           |
|-----------------------------------|---------|--|--------|---------------------------------|------------------------------|-------------------------------------|------------------------------|---------------------------|
| ACCT                              | DESCRIP | BUS<br>FUNC  | FACTOR | Ref                             | TOTAL                        | CALIFORNIA                          | TOTAL                        | CALIFORNIA                |
| 1941                              |         |  |        |                                 |                              |                                     |                              |                           |
| 1942                              | 303     | Miscellaneous Intangible Plant                     |        |                                 |                              |                                     |                              |                           |
| 1943                              |         | I-SITUS  | S      |                                 | 22,092,897                   | 481,167                             | 21,883,149                   | 481,167                   |
| 1944                              |         | I-SG   | SG     |                                 | 197,523,407                  | 2,898,253                           | 197,523,407                  | 2,898,253                 |
| 1945                              |         | PTD  | SO     |                                 | 432,009,413                  | 9,730,972                           | 498,046,752                  | 11,218,457                |
| 1946                              |         | P  | SE     |                                 | 9,106                        | 129                                 | (88,800)                     | (1,255)                   |
| 1947                              |         | CUST   | CN     |                                 | 214,248,773                  | 5,022,086                           | 213,428,124                  | 5,002,849                 |
| 1948                              |         | P  | SG     |                                 | -                            | -                                   | -                            | -                         |
| 1949                              |         | I-DGP  | SG     |                                 | -                            | -                                   | -                            | -                         |
| 1950                              |         |  |        | B8                              | <u>865,883,596</u>           | <u>18,132,606</u>                   | <u>930,792,633</u>           | <u>19,599,471</u>         |
| 1951                              | 303     | Less Non-Regulated Plant                           |        |                                 |                              |                                     |                              |                           |
| 1952                              |         | I-SITUS  | S      |                                 | -                            | -                                   | -                            | -                         |
| 1953                              |         |  |        |                                 | <u>865,883,596</u>           | <u>18,132,606</u>                   | <u>930,792,633</u>           | <u>19,599,471</u>         |
| 1954                              | IP      | Unclassified Intangible Plant - Acct 300           |        |                                 |                              |                                     |                              |                           |
| 1955                              |         | I-SITUS  | S      |                                 | -                            | -                                   | -                            | -                         |
| 1956                              |         | I-SG   | SG     |                                 | -                            | -                                   | -                            | -                         |
| 1957                              |         | I-DGU  | SG     |                                 | -                            | -                                   | -                            | -                         |
| 1958                              |         | PTD  | SO     |                                 | -                            | -                                   | -                            | -                         |
| 1959                              |         |  |        |                                 | -                            | -                                   | -                            | -                         |
| 1960                              |         |  |        |                                 | -                            | -                                   | -                            | -                         |
| 1961                              |         | <b>Total Intangible Plant</b>                      |        | B8                              | <b><u>1,036,021,539</u></b>  | <b><u>21,085,087</u></b>            | <b><u>1,098,950,247</u></b>  | <b><u>22,522,895</u></b>  |
| 1962                              |         |  |        |                                 |                              |                                     |                              |                           |
| 1963                              |         | Summary of Intangible Plant by Factor              |        |                                 |                              |                                     |                              |                           |
| 1964                              |         | S  |        |                                 | (8,988,318)                  | 481,167                             | (9,198,066)                  | 481,167                   |
| 1965                              |         | DGP  |        |                                 | -                            | -                                   | -                            | -                         |
| 1966                              |         | DGU  |        |                                 | -                            | -                                   | -                            | -                         |
| 1967                              |         | SG   |        |                                 | 398,742,565                  | 5,850,734                           | 396,762,237                  | 5,821,677                 |
| 1968                              |         | SO   |        |                                 | 432,009,413                  | 9,730,972                           | 498,046,752                  | 11,218,457                |
| 1969                              |         | CN   |        |                                 | 214,248,773                  | 5,022,086                           | 213,428,124                  | 5,002,849                 |
| 1970                              |         | SSGCT  |        |                                 | -                            | -                                   | -                            | -                         |
| 1971                              |         | SSGCH  |        |                                 | -                            | -                                   | -                            | -                         |
| 1972                              |         | SE   |        |                                 | 9,106                        | 129                                 | (88,800)                     | (1,255)                   |
| 1973                              |         | <b>Total Intangible Plant by Factor</b>            |        |                                 | <b><u>1,036,021,539</u></b>  | <b><u>21,085,087</u></b>            | <b><u>1,098,950,247</u></b>  | <b><u>22,522,895</u></b>  |
| 1974                              |         | Summary of Unclassified Plant (Account 106)        |        |                                 |                              |                                     |                              |                           |
| 1975                              |         | DP   |        |                                 | 161,745,166                  | 4,564,508                           | 161,745,166                  | 4,564,508                 |
| 1976                              |         | DS0  |        |                                 | -                            | -                                   | -                            | -                         |
| 1977                              |         | GP   |        |                                 | 61,631,793                   | 1,388,250                           | 61,631,793                   | 1,388,250                 |
| 1978                              |         | HP   |        |                                 | -                            | -                                   | -                            | -                         |
| 1979                              |         | NP   |        |                                 | -                            | -                                   | -                            | -                         |
| 1980                              |         | OP   |        |                                 | (553,173)                    | (8,117)                             | (553,173)                    | (8,117)                   |
| 1981                              |         | TP   |        |                                 | 924,562,138                  | 13,566,064                          | 924,562,138                  | 13,566,064                |
| 1982                              |         | TS0  |        |                                 | -                            | -                                   | -                            | -                         |
| 1983                              |         | IP   |        |                                 | -                            | -                                   | -                            | -                         |
| 1984                              |         | MP   |        |                                 | -                            | -                                   | -                            | -                         |
| 1985                              |         | SP   |        |                                 | 57,225,129                   | 839,662                             | 57,225,129                   | 839,662                   |
| 1986                              |         | <b>Total Unclassified Plant by Factor</b>          |        |                                 | <b><u>1,204,611,053</u></b>  | <b><u>20,350,368</u></b>            | <b><u>1,204,611,053</u></b>  | <b><u>20,350,368</u></b>  |
| 1987                              |         |  |        |                                 |                              |                                     |                              |                           |
| 1988                              |         | <b>Total Electric Plant in Service</b>             |        | B8                              | <b><u>31,397,377,712</u></b> | <b><u>667,341,151</u></b>           | <b><u>33,256,473,355</u></b> | <b><u>749,098,965</u></b> |
| 1989                              |         | Summary of Electric Plant by Factor                |        |                                 |                              |                                     |                              |                           |
| 1990                              |         | S  |        |                                 | 8,488,566,813                | 323,008,656                         | 9,433,321,868                | 390,402,231               |
| 1991                              |         | SE   |        |                                 | 84,799,391                   | 1,198,445                           | 50,297,748                   | 710,843                   |
| 1992                              |         | DGU  |        |                                 | -                            | -                                   | -                            | -                         |
| 1993                              |         | DGP  |        |                                 | -                            | -                                   | -                            | -                         |
| 1994                              |         | SG   |        |                                 | 21,823,654,370               | 320,217,634                         | 22,653,742,425               | 332,397,484               |
| 1995                              |         | SO   |        |                                 | 782,862,090                  | 17,633,896                          | 904,823,197                  | 20,381,058                |
| 1996                              |         | CN   |        |                                 | 231,544,362                  | 5,427,502                           | 228,337,431                  | 5,352,330                 |
| 1997                              |         | DEU  |        |                                 | -                            | -                                   | -                            | -                         |
| 1998                              |         | SSGCH  |        |                                 | -                            | -                                   | -                            | -                         |
| 1999                              |         | SSGCT  |        |                                 | -                            | -                                   | -                            | -                         |
| 2000                              |         | Less Capital Leases                                |        |                                 | (14,049,314)                 | (144,981)                           | (14,049,314)                 | (144,981)                 |
| 2001                              |         |  |        |                                 | <u>31,397,377,712</u>        | <u>667,341,151</u>                  | <u>33,256,473,355</u>        | <u>749,098,965</u>        |
| 2002                              | 105     | Plant Held For Future Use                          |        |                                 |                              |                                     |                              |                           |
| 2003                              |         | DPW  | S      |                                 | 13,293,032                   | 683,318                             | 13,293,032                   | 683,318                   |
| 2004                              |         | P  | SG     |                                 | -                            | -                                   | -                            | -                         |
| 2005                              |         | T  | SG     |                                 | 1,679,914                    | 24,649                              | 1,679,914                    | 24,649                    |
| 2006                              |         | P  | SG     |                                 | 8,923,302                    | 130,931                             | 8,923,302                    | 130,931                   |
| 2007                              |         | P  | SE     |                                 | -                            | -                                   | -                            | -                         |
| 2008                              |         | G  | SG     |                                 | -                            | -                                   | -                            | -                         |
| 2009                              |         |  |        |                                 |                              |                                     |                              |                           |
| 2010                              |         |  |        |                                 |                              |                                     |                              |                           |
| 2011                              |         | <b>Total Plant Held For Future Use</b>             |        | B10                             | <b><u>23,896,248</u></b>     | <b><u>838,899</u></b>               | <b><u>23,896,248</u></b>     | <b><u>838,899</u></b>     |
| 2012                              |         |  |        |                                 |                              |                                     |                              |                           |
| 2013                              | 114     | Electric Plant Acquisition Adjustments             |        |                                 |                              |                                     |                              |                           |
| 2014                              |         | P  | S      |                                 | 11,763,784                   | -                                   | 11,763,784                   | -                         |
| 2015                              |         | P  | SG     |                                 | 144,704,699                  | 2,123,246                           | 3,518,456                    | 51,626                    |
| 2016                              |         | P  | SG     |                                 | -                            | -                                   | -                            | -                         |
| 2017                              |         | <b>Total Electric Plant Acquisition Adjustment</b> |        | B15                             | <b><u>156,468,483</u></b>    | <b><u>2,123,246</u></b>             | <b><u>15,282,240</u></b>     | <b><u>51,626</u></b>      |

| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                    | DECEMBER 2023<br>NORMALIZED RESULTS |                    |                 |
|-----------------------------------|---------|---|--------|---------------------------------|--------------------|-------------------------------------|--------------------|-----------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                                       | FACTOR | Ref                             | TOTAL              | CALIFORNIA                          | TOTAL              | CALIFORNIA      |
| 2018                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2019                              | 115     | Accum Provision for Asset Acquisition Adjustments |        |                                 |                    |                                     |                    |                 |
| 2020                              |         | P   | S      |                                 | (3,612,186)        | -                                   | (3,612,186)        | -               |
| 2021                              |         | P   | SG     |                                 | (137,980,477)      | (2,024,582)                         | (827,259)          | (12,138)        |
| 2022                              |         | P   | SG     |                                 | -                  | -                                   | -                  | -               |
| 2023                              |         |   |        | B15                             | (141,592,663)      | (2,024,582)                         | (4,439,444)        | (12,138)        |
| 2024                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2025                              | 128     | Pensions  |        |                                 |                    |                                     |                    |                 |
| 2026                              |         |   | LABOR  | SO                              | 28,656,862         | 645,493                             | 29,684,077         | 668,631         |
| 2027                              |         | <b>Total Pensions</b>                             |        | <b>B15</b>                      | <b>28,656,862</b>  | <b>645,493</b>                      | <b>29,684,077</b>  | <b>668,631</b>  |
| 2028                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2029                              | 124     | Weatherization                                    |        |                                 |                    |                                     |                    |                 |
| 2030                              |         |   | DMSC   | S                               | 629,485            | -                                   | 629,485            | -               |
| 2031                              |         |   | DMSC   | SO                              | -                  | -                                   | -                  | -               |
| 2032                              |         |   |        | B16                             | 629,485            | -                                   | 629,485            | -               |
| 2033                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2034                              | 182W    | Weatherization                                    |        |                                 |                    |                                     |                    |                 |
| 2035                              |         |   | DMSC   | S                               | 198,594,752        | -                                   | 198,594,752        | -               |
| 2036                              |         |   | DMSC   | SG                              | -                  | -                                   | -                  | -               |
| 2037                              |         |   | DMSC   | SGCT                            | -                  | -                                   | -                  | -               |
| 2038                              |         |   | DMSC   | SO                              | -                  | -                                   | -                  | -               |
| 2039                              |         |   |        | B16                             | 198,594,752        | -                                   | 198,594,752        | -               |
| 2040                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2041                              | 186W    | Weatherization                                    |        |                                 |                    |                                     |                    |                 |
| 2042                              |         |   | DMSC   | S                               | -                  | -                                   | -                  | -               |
| 2043                              |         |   | DMSC   | CN                              | -                  | -                                   | -                  | -               |
| 2044                              |         |   | DMSC   | CNP                             | -                  | -                                   | -                  | -               |
| 2045                              |         |   | DMSC   | SG                              | -                  | -                                   | -                  | -               |
| 2046                              |         |   | DMSC   | SO                              | -                  | -                                   | -                  | -               |
| 2047                              |         |   |        | B16                             | -                  | -                                   | -                  | -               |
| 2048                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2049                              |         | <b>Total Weatherization</b>                       |        | <b>B16</b>                      | <b>199,224,237</b> | <b>-</b>                            | <b>199,224,237</b> | <b>-</b>        |
| 2050                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2051                              | 151     | Fuel Stock  |        |                                 |                    |                                     |                    |                 |
| 2052                              |         |   | P      | DEU                             | -                  | -                                   | -                  | -               |
| 2053                              |         |   | P      | SE                              | 206,953,359        | 2,924,811                           | 3,195,490          | 45,161          |
| 2054                              |         |   | P      | SE                              | -                  | -                                   | -                  | -               |
| 2055                              |         |   | P      | SE                              | -                  | -                                   | -                  | -               |
| 2056                              |         |   |        | B13                             | 206,953,359        | 2,924,811                           | 3,195,490          | 45,161          |
| 2057                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2058                              | 152     | Fuel Stock - Undistributed                        |        |                                 |                    |                                     |                    |                 |
| 2059                              |         |   | P      | SE                              | -                  | -                                   | -                  | -               |
| 2060                              |         |   |        |                                 | -                  | -                                   | -                  | -               |
| 2061                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2062                              | 25316   | UAMPS Working Capital Deposit                     |        |                                 |                    |                                     |                    |                 |
| 2063                              |         |   | P      | SE                              | (2,806,000)        | (39,656)                            | (2,803,000)        | (39,614)        |
| 2064                              |         |   |        | B13                             | (2,806,000)        | (39,656)                            | (2,803,000)        | (39,614)        |
| 2065                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2066                              | 25317   | DG&T Working Capital Deposit                      |        |                                 |                    |                                     |                    |                 |
| 2067                              |         |   | P      | SE                              | (2,675,523)        | (37,812)                            | (2,641,354)        | (37,329)        |
| 2068                              |         |   |        | B13                             | (2,675,523)        | (37,812)                            | (2,641,354)        | (37,329)        |
| 2069                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2070                              | 25319   | Provo Working Capital Deposit                     |        |                                 |                    |                                     |                    |                 |
| 2071                              |         |   | P      | SE                              | -                  | -                                   | -                  | -               |
| 2072                              |         |   |        |                                 | -                  | -                                   | -                  | -               |
| 2073                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2074                              |         | <b>Total Fuel Stock</b>                           |        | <b>B13</b>                      | <b>201,471,836</b> | <b>2,847,343</b>                    | <b>(2,248,864)</b> | <b>(31,783)</b> |
| 2075                              | 154     | Materials and Supplies                            |        |                                 |                    |                                     |                    |                 |
| 2076                              |         |   | MSS    | S                               | 142,474,539        | 2,574,172                           | 142,474,539        | 2,574,172       |
| 2077                              |         |   | MSS    | SG                              | 4,837,325          | 70,978                              | (504,572)          | (7,404)         |
| 2078                              |         |   | MSS    | SE                              | -                  | -                                   | -                  | -               |
| 2079                              |         |   | MSS    | SO                              | (1,284,248)        | (28,928)                            | (1,284,248)        | (28,928)        |
| 2080                              |         |   | MSS    | SG                              | 120,142,856        | 1,762,851                           | 120,142,856        | 1,762,851       |
| 2081                              |         |   | MSS    | SG                              | 7,954              | 117                                 | 7,954              | 117             |
| 2082                              |         |   | MSS    | SNPD                            | (1,308,783)        | (49,886)                            | (1,308,783)        | (49,886)        |
| 2083                              |         |   | MSS    | SG                              | -                  | -                                   | -                  | -               |
| 2084                              |         |   | MSS    | SG                              | -                  | -                                   | -                  | -               |
| 2085                              |         |   | MSS    | SG                              | -                  | -                                   | -                  | -               |
| 2086                              |         |   | MSS    | SG                              | -                  | -                                   | -                  | -               |
| 2087                              |         |   | MSS    | SG                              | 8,430,223          | 123,696                             | 8,430,223          | 123,696         |
| 2088                              |         |   | MSS    | SG                              | -                  | -                                   | -                  | -               |
| 2089                              |         |   |        | B13                             | 273,299,865        | 4,453,000                           | 267,957,968        | 4,374,619       |
| 2090                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2091                              | 163     | Stores Expense Undistributed                      |        |                                 |                    |                                     |                    |                 |
| 2092                              |         |   | MSS    | SO                              | -                  | -                                   | -                  | -               |
| 2093                              |         |   |        |                                 |                    |                                     |                    |                 |
| 2094                              |         |   |        | B13                             | -                  | -                                   | -                  | -               |

| 2020 PROTOCOL<br>13-Month Average |         |                                     |        | JUNE 2021<br>UNADJUSTED RESULTS |                    | DECEMBER 2023<br>NORMALIZED RESULTS |                     |                  |
|-----------------------------------|---------|-------------------------------------|--------|---------------------------------|--------------------|-------------------------------------|---------------------|------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                         | FACTOR | Ref                             | TOTAL              | CALIFORNIA                          | TOTAL               | CALIFORNIA       |
| 2095                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2096                              | 25318   | Provo Working Capital Deposit       |        |                                 |                    |                                     |                     |                  |
| 2097                              |         | MSS                                 | SG     |                                 | (273,000)          | (4,006)                             | (273,000)           | (4,006)          |
| 2098                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2099                              |         |                                     |        | B13                             | (273,000)          | (4,006)                             | (273,000)           | (4,006)          |
| 2100                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2101                              |         | <b>Total Materials and Supplies</b> |        | <b>B13</b>                      | <b>273,026,865</b> | <b>4,448,994</b>                    | <b>267,684,968</b>  | <b>4,370,613</b> |
| 2102                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2103                              | 165     | Prepayments                         |        |                                 |                    |                                     |                     |                  |
| 2104                              |         | DMSC                                | S      |                                 | 41,441,441         | -                                   | 41,441,441          | -                |
| 2105                              |         | GP                                  | GPS    |                                 | 160,162            | 3,608                               | 160,162             | 3,608            |
| 2106                              |         | PT                                  | SG     |                                 | 3,834,288          | 56,260                              | 3,834,288           | 56,260           |
| 2107                              |         | P                                   | SE     |                                 | 45,735             | 646                                 | 45,735              | 646              |
| 2108                              |         | PTD                                 | SO     |                                 | 22,072,726         | 497,186                             | 22,072,726          | 497,186          |
| 2109                              |         | <b>Total Prepayments</b>            |        | <b>B15</b>                      | <b>67,554,352</b>  | <b>557,700</b>                      | <b>67,554,352</b>   | <b>557,700</b>   |
| 2110                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2111                              | 182M    | Misc Regulatory Assets              |        |                                 |                    |                                     |                     |                  |
| 2112                              |         | DDS2                                | S      |                                 | 184,523,735        | 1,889,990                           | 189,357,785         | 4,170,915        |
| 2113                              |         | DEFSG                               | SG     |                                 | 6,984,837          | 102,488                             | -                   | -                |
| 2114                              |         | P                                   | SGCT   |                                 | -                  | -                                   | -                   | -                |
| 2115                              |         | DEFSG                               | SG-P   |                                 | -                  | -                                   | -                   | -                |
| 2116                              |         | P                                   | SE     |                                 | 193,501,291        | 2,734,697                           | 115,119,099         | 1,626,945        |
| 2117                              |         | P                                   | SG     |                                 | -                  | -                                   | -                   | -                |
| 2118                              |         | DDSO2                               | SO     |                                 | 460,943,527        | 10,382,710                          | 290,727,058         | 6,548,600        |
| 2119                              |         |                                     |        | B16                             | 845,953,389        | 15,109,885                          | 595,203,942         | 12,346,460       |
| 2120                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2121                              | 186M    | Misc Deferred Debits                |        |                                 |                    |                                     |                     |                  |
| 2122                              |         | LABOR                               | S      |                                 | 2,443,884          | -                                   | 2,443,884           | -                |
| 2123                              |         | P                                   | SG     |                                 | -                  | -                                   | -                   | -                |
| 2124                              |         | P                                   | SG     |                                 | -                  | -                                   | -                   | -                |
| 2125                              |         | DEFSG                               | SG     |                                 | 113,459,708        | 1,664,790                           | 96,510,696          | 1,416,098        |
| 2126                              |         | LABOR                               | SO     |                                 | 78,384             | 1,766                               | 78,384              | 1,766            |
| 2127                              |         | P                                   | SE     |                                 | 809,282            | 11,437                              | 809,282             | 11,437           |
| 2128                              |         | P                                   | SG     |                                 | -                  | -                                   | -                   | -                |
| 2129                              |         | GP                                  | EXCTAX |                                 | -                  | -                                   | -                   | -                |
| 2130                              |         | <b>Total Misc. Deferred Debits</b>  |        | <b>B11</b>                      | <b>116,791,258</b> | <b>1,677,993</b>                    | <b>99,842,246</b>   | <b>1,429,301</b> |
| 2131                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2132                              |         | Working Capital                     |        |                                 |                    |                                     |                     |                  |
| 2133                              | CWC     | Cash Working Capital                |        |                                 |                    |                                     |                     |                  |
| 2134                              |         | CWC                                 | S      |                                 | 30,405,909         | 162,461                             | 16,940,547          | 120,383          |
| 2135                              |         | CWC                                 | SO     |                                 | -                  | -                                   | -                   | -                |
| 2136                              |         | CWC                                 | SE     |                                 | -                  | -                                   | -                   | -                |
| 2137                              |         |                                     |        | B14                             | 30,405,909         | 162,461                             | 16,940,547          | 120,383          |
| 2138                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2139                              | OWC     | Other Work. Cap.                    |        |                                 |                    |                                     |                     |                  |
| 2140                              | 131     | Cash                                | GP     | SNP                             | -                  | -                                   | -                   | -                |
| 2141                              | 135     | Working Funds                       | GP     | SG                              | -                  | -                                   | -                   | -                |
| 2142                              | 141     | Notes Receivable                    | GP     | SO                              | -                  | -                                   | -                   | -                |
| 2143                              | 143     | Other A/R                           | GP     | SO                              | 38,636,523         | 870,284                             | 38,636,523          | 870,284          |
| 2144                              | 232     | A/P                                 | PTD    | S                               | (18,882)           | -                                   | (18,882)            | -                |
| 2145                              | 232     | A/P                                 | PTD    | SO                              | (6,155,803)        | (138,659)                           | (6,155,803)         | (138,659)        |
| 2146                              | 232     | A/P                                 | P      | SE                              | (3,116,112)        | (44,039)                            | (3,116,112)         | (44,039)         |
| 2147                              | 232     | A/P                                 | T      | SG                              | (3,331,340)        | (48,881)                            | (3,331,340)         | (48,881)         |
| 2148                              | 2533    | Other Msc. Df. Crd.                 | P      | S                               | -                  | -                                   | -                   | -                |
| 2149                              | 2533    | Other Msc. Df. Crd.                 | P      | SE                              | (7,150,412)        | (101,055)                           | (10,869,838)        | (153,620)        |
| 2150                              | 230     | Asset Retir. Oblig.                 | P      | SG                              | -                  | -                                   | -                   | -                |
| 2151                              | 230     | Asset Retir. Oblig.                 | P      | S                               | (2,978,037)        | -                                   | (2,978,037)         | -                |
| 2152                              | 254     | Decom. Reg Liability                | P      | SG                              | -                  | -                                   | (41,520,153)        | (609,224)        |
| 2153                              | 254     | Reclam. Reg Liability               | P      | SE                              | -                  | -                                   | -                   | -                |
| 2154                              | 2533    | Cholla Reclamation                  | P      | SE                              | -                  | -                                   | -                   | -                |
| 2155                              |         |                                     |        | B14                             | 15,885,936         | 537,651                             | (29,353,642)        | (124,138)        |
| 2156                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2157                              |         | <b>Total Working Capital</b>        |        | <b>B14</b>                      | <b>46,291,845</b>  | <b>700,112</b>                      | <b>(12,413,095)</b> | <b>(3,755)</b>   |
| 2158                              |         | Miscellaneous Rate Base             |        |                                 |                    |                                     |                     |                  |
| 2159                              | 18221   | Unrec Plant & Reg Study Costs       |        |                                 |                    |                                     |                     |                  |
| 2160                              |         | P                                   | S      |                                 | -                  | -                                   | -                   | -                |
| 2161                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2162                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2163                              |         |                                     |        |                                 |                    |                                     |                     |                  |
| 2164                              | 18222   | Nuclear Plant - Trojan              |        |                                 |                    |                                     |                     |                  |
| 2165                              |         | P                                   | S      |                                 | -                  | -                                   | -                   | -                |
| 2166                              |         | P                                   | TROJP  |                                 | -                  | -                                   | -                   | -                |
| 2167                              |         | P                                   | TROJD  |                                 | -                  | -                                   | -                   | -                |
| 2168                              |         |                                     |        | B16                             | -                  | -                                   | -                   | -                |

| 2020 PROTOCOL<br>13-Month Average |         |                                    |         |       | JUNE 2021<br>UNADJUSTED RESULTS |              | DECEMBER 2023<br>NORMALIZED RESULTS |              |
|-----------------------------------|---------|------------------------------------|---------|-------|---------------------------------|--------------|-------------------------------------|--------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                        | FACTOR  | Ref   | TOTAL                           | CALIFORNIA   | TOTAL                               | CALIFORNIA   |
| 2169                              |         |                                    |         |       |                                 |              |                                     |              |
| 2170                              |         |                                    |         |       |                                 |              |                                     |              |
| 2171                              |         |                                    |         |       |                                 |              |                                     |              |
| 2172                              | 1869    | Misc Deferred Debits-Trojan        |         |       |                                 |              |                                     |              |
| 2173                              |         | P                                  | S       |       | -                               | -            | -                                   | -            |
| 2174                              |         | P                                  | SG      |       | -                               | -            | -                                   | -            |
| 2175                              |         |                                    |         |       | -                               | -            | -                                   | -            |
| 2176                              |         |                                    |         |       | -                               | -            | -                                   | -            |
| 2177                              |         |                                    |         |       | -                               | -            | -                                   | -            |
| 2178                              |         |                                    |         |       | -                               | -            | -                                   | -            |
| 2179                              |         |                                    |         |       | -                               | -            | -                                   | -            |
| 2180                              | 235     | Customer Service Deposits          |         |       |                                 |              |                                     |              |
| 2181                              |         | CUST                               | S       |       | -                               | -            | -                                   | -            |
| 2182                              |         | CUST                               | CN      |       | -                               | -            | -                                   | -            |
| 2183                              |         |                                    |         |       | -                               | -            | -                                   | -            |
| 2184                              |         |                                    |         |       | -                               | -            | -                                   | -            |
| 2185                              | 2281    | Prop Ins                           | PTD     | S     | (5,903,206)                     | (928,605)    | (5,903,206)                         | (928,605)    |
| 2186                              | 2282    | Inj & Dam                          | PTD     | SO    | (141,155,665)                   | (3,179,518)  | -                                   | -            |
| 2187                              | 2283    | Pen & Ben                          | PTD     | SO    | (76,044,531)                    | (1,712,896)  | 69,637,340                          | 1,568,575    |
| 2188                              | 2282    | Prov for Injurie                   | PTD     | S     | (12,416,392)                    | -            | (12,416,392)                        | -            |
|                                   | 254     | Reg Liabilities                    | PTD     | SO    | (11,202,836)                    | (252,343)    | (11,202,836)                        | (252,343)    |
| 2189                              | 25335   | Reg Liabilities                    | PTD     | SE    | (115,119,099)                   | (1,626,945)  | (115,119,099)                       | (1,626,945)  |
| 2190                              |         |                                    |         |       | (361,841,730)                   | (7,700,307)  | (75,004,194)                        | (1,239,318)  |
| 2191                              |         |                                    |         |       |                                 |              |                                     |              |
| 2192                              | 22841   | Accum Misc. Operating Provisions   |         |       |                                 |              |                                     |              |
| 2193                              |         | P                                  | S       |       | -                               | -            | -                                   | -            |
| 2194                              |         | P                                  | SG      |       | (234,853)                       | (3,446)      | (234,853)                           | (3,446)      |
| 2195                              |         |                                    |         |       | (234,853)                       | (3,446)      | (234,853)                           | (3,446)      |
| 2196                              |         |                                    |         |       |                                 |              |                                     |              |
| 2197                              | 254105  | ARO                                | P       | S     | -                               | -            | -                                   | -            |
| 2198                              | 230     | ARO                                | P       | TROJD | (5,565,959)                     | (81,132)     | (5,565,959)                         | (81,132)     |
| 2199                              | 254105  | ARO                                | P       | TROJD | -                               | -            | -                                   | -            |
| 2200                              | 254     |                                    | P       | S     | (1,823,401,237)                 | (39,164,418) | (1,815,972,034)                     | (31,735,215) |
| 2201                              |         |                                    |         |       | (1,828,967,196)                 | (39,245,549) | (1,821,537,993)                     | (31,816,346) |
| 2202                              |         |                                    |         |       |                                 |              |                                     |              |
| 2203                              | 252     | Customer Advances for Construction |         |       |                                 |              |                                     |              |
| 2204                              |         | DPW                                | S       |       | (1,709,876)                     | -            | (23,708,755)                        | (116,018)    |
| 2205                              |         | DPW                                | SE      |       | -                               | -            | -                                   | -            |
| 2206                              |         | T                                  | SG      |       | (102,399,151)                   | (1,502,499)  | (80,400,272)                        | (1,179,710)  |
| 2207                              |         | DPW                                | SO      |       | -                               | -            | -                                   | -            |
| 2208                              |         | CUST                               | CN      |       | -                               | -            | -                                   | -            |
| 2209                              |         |                                    |         |       | (104,109,027)                   | (1,502,499)  | (104,109,027)                       | (1,295,728)  |
| 2210                              |         |                                    |         |       |                                 |              |                                     |              |
| 2211                              | 25398   | SO2 Emissions                      |         |       |                                 |              |                                     |              |
| 2212                              |         | P                                  | SE      |       | -                               | -            | (751,900)                           | (10,626)     |
| 2213                              |         |                                    |         |       | -                               | -            | (751,900)                           | (10,626)     |
| 2214                              |         |                                    |         |       |                                 |              |                                     |              |
| 2215                              | 25399   | Other Deferred Credits             |         |       |                                 |              |                                     |              |
| 2216                              |         | P                                  | S       |       | (405,265)                       | (72,159)     | (405,265)                           | (72,159)     |
| 2217                              |         | LABOR                              | SO      |       | -                               | -            | -                                   | -            |
| 2218                              |         | P                                  | SG      |       | (63,848,335)                    | (936,844)    | (63,848,335)                        | (936,844)    |
| 2219                              |         | P                                  | SE      |       | (14,598,111)                    | (206,311)    | (14,598,111)                        | (206,311)    |
| 2220                              |         |                                    |         |       | (78,851,712)                    | (1,215,314)  | (78,851,712)                        | (1,215,314)  |
| 2221                              |         |                                    |         |       |                                 |              |                                     |              |
| 2222                              | 190     | Accumulated Deferred Income Taxes  |         |       |                                 |              |                                     |              |
| 2223                              |         | P                                  | S       |       | 455,694,550                     | 9,857,511    | 441,657,636                         | 8,059,328    |
| 2224                              |         | CUST                               | CN      |       | -                               | -            | -                                   | -            |
| 2225                              |         | LABOR                              | SO      |       | 126,177,788                     | 2,842,143    | 47,393,323                          | 1,067,530    |
| 2226                              |         | P                                  | DGP     |       | -                               | -            | -                                   | -            |
| 2227                              |         | IBT                                | IBT     |       | -                               | -            | -                                   | -            |
| 2228                              |         | P                                  | SG      |       | -                               | -            | -                                   | -            |
| 2229                              |         | P                                  | SG      |       | -                               | -            | -                                   | -            |
| 2230                              |         | CUST                               | BADDEBT |       | 4,646,301                       | 92,948       | 4,933,337                           | 98,690       |
| 2231                              |         | P                                  | TROJD   |       | 1,298,701                       | 18,930       | 1,288,724                           | 18,785       |
| 2232                              |         | P                                  | SG      |       | 1,952,500                       | 28,649       | 11,583,343                          | 169,962      |
| 2233                              |         | P                                  | SE      |       | 31,308,246                      | 442,470      | 2,486,653                           | 35,143       |
| 2234                              |         | PTD                                | SNP     |       | -                               | -            | -                                   | -            |
| 2235                              |         | DPW                                | SNPD    |       | 691,719                         | 26,366       | 1,546,918                           | 58,963       |
| 2236                              |         | P                                  | SG      |       | -                               | -            | -                                   | -            |
| 2237                              |         |                                    |         |       | 621,769,805                     | 13,309,018   | 510,889,935                         | 9,508,401    |
| 2238                              |         |                                    |         |       |                                 |              |                                     |              |
| 2239                              | 281     | Accumulated Deferred Income Taxes  |         |       |                                 |              |                                     |              |
| 2240                              |         | P                                  | S       |       | -                               | -            | -                                   | -            |
| 2241                              |         | PT                                 | SG      |       | (148,004,159)                   | (2,171,659)  | (0)                                 | (0)          |
| 2242                              |         | T                                  | SG      |       | -                               | -            | -                                   | -            |
| 2243                              |         |                                    |         |       | (148,004,159)                   | (2,171,659)  | (0)                                 | (0)          |



| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                        | DECEMBER 2023<br>NORMALIZED RESULTS |                        |                     |
|-----------------------------------|---------|---|--------|---------------------------------|------------------------|-------------------------------------|------------------------|---------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                                       | FACTOR | Ref                             | TOTAL                  | CALIFORNIA                          | TOTAL                  | CALIFORNIA          |
| 2325                              | 108EP   | Experimental Plant - Accum Depr                   |        |                                 |                        |                                     |                        |                     |
| 2326                              |         | P   | SG     |                                 | -                      | -                                   | -                      | -                   |
| 2327                              |         | P   | SG     |                                 | -                      | -                                   | -                      | -                   |
| 2328                              |         |   |        |                                 | -                      | -                                   | -                      | -                   |
| 2329                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2330                              |         | <b>Total Production Plant Accum Depreciation</b>  |        | <b>B17</b>                      | <b>(3,999,206,912)</b> | <b>(58,577,514)</b>                 | <b>(5,029,132,409)</b> | <b>(73,689,571)</b> |
| 2331                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2332                              |         | Summary of Prod Plant Depreciation by Factor      |        |                                 |                        |                                     |                        |                     |
| 2333                              |         | S   |        |                                 | (6,998,866)            | -                                   | (6,998,866)            | -                   |
| 2334                              |         | DGP   |        |                                 | -                      | -                                   | -                      | -                   |
| 2335                              |         | DGU   |        |                                 | -                      | -                                   | -                      | -                   |
| 2336                              |         | SG  |        |                                 | (3,992,208,046)        | (58,577,514)                        | (5,022,133,543)        | (73,689,571)        |
| 2337                              |         | SSGCH   |        |                                 | -                      | -                                   | -                      | -                   |
| 2338                              |         | SSGCT   |        |                                 | -                      | -                                   | -                      | -                   |
| 2339                              |         | <b>Total of Prod Plant Depreciation by Factor</b> |        |                                 | <b>(3,999,206,912)</b> | <b>(58,577,514)</b>                 | <b>(5,029,132,409)</b> | <b>(73,689,571)</b> |
| 2340                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2341                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2342                              | 108TP   | Transmission Plant Accumulated Depr               |        |                                 |                        |                                     |                        |                     |
| 2343                              |         | T   | SG     |                                 | (353,157,214)          | (5,181,862)                         | (353,157,214)          | (5,181,862)         |
| 2344                              |         | T   | SG     |                                 | (426,788,101)          | (6,262,245)                         | (426,788,101)          | (6,262,245)         |
| 2345                              |         | T   | SG     |                                 | (1,221,447,907)        | (17,922,258)                        | (1,451,046,869)        | (21,291,154)        |
| 2346                              |         | <b>Total Trans Plant Accum Depreciation</b>       |        | <b>B17</b>                      | <b>(2,001,393,221)</b> | <b>(29,366,365)</b>                 | <b>(2,230,992,183)</b> | <b>(32,735,262)</b> |
| 2347                              | 108360  | Land and Land Rights                              |        |                                 |                        |                                     |                        |                     |
| 2348                              |         | DPW   | S      |                                 | (10,029,714)           | (797,966)                           | (12,277,761)           | (909,822)           |
| 2349                              |         |   |        | <b>B17</b>                      | <b>(10,029,714)</b>    | <b>(797,966)</b>                    | <b>(12,277,761)</b>    | <b>(909,822)</b>    |
| 2350                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2351                              | 108361  | Structures and Improvements                       |        |                                 |                        |                                     |                        |                     |
| 2352                              |         | DPW   | S      |                                 | (33,171,627)           | (1,648,893)                         | (37,433,026)           | (1,860,927)         |
| 2353                              |         |   |        | <b>B17</b>                      | <b>(33,171,627)</b>    | <b>(1,648,893)</b>                  | <b>(37,433,026)</b>    | <b>(1,860,927)</b>  |
| 2354                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2355                              | 108362  | Station Equipment                                 |        |                                 |                        |                                     |                        |                     |
| 2356                              |         | DPW   | S      |                                 | (354,040,121)          | (10,937,908)                        | (389,398,595)          | (12,697,241)        |
| 2357                              |         |   |        | <b>B17</b>                      | <b>(354,040,121)</b>   | <b>(10,937,908)</b>                 | <b>(389,398,595)</b>   | <b>(12,697,241)</b> |
| 2358                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2359                              | 108363  | Storage Battery Equipment                         |        |                                 |                        |                                     |                        |                     |
| 2360                              |         | DPW   | S      |                                 | -                      | -                                   | -                      | -                   |
| 2361                              |         |   |        | <b>B17</b>                      | <b>-</b>               | <b>-</b>                            | <b>-</b>               | <b>-</b>            |
| 2362                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2363                              | 108364  | Poles, Towers & Fixtures                          |        |                                 |                        |                                     |                        |                     |
| 2364                              |         | DPW   | S      |                                 | (676,436,873)          | (43,171,846)                        | (722,646,511)          | (45,471,100)        |
| 2365                              |         |   |        | <b>B17</b>                      | <b>(676,436,873)</b>   | <b>(43,171,846)</b>                 | <b>(722,646,511)</b>   | <b>(45,471,100)</b> |
| 2366                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2367                              | 108365  | Overhead Conductors                               |        |                                 |                        |                                     |                        |                     |
| 2368                              |         | DPW   | S      |                                 | (349,174,705)          | (22,535,118)                        | (378,252,801)          | (23,981,957)        |
| 2369                              |         |   |        | <b>B17</b>                      | <b>(349,174,705)</b>   | <b>(22,535,118)</b>                 | <b>(378,252,801)</b>   | <b>(23,981,957)</b> |
| 2370                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2371                              | 108366  | Underground Conduit                               |        |                                 |                        |                                     |                        |                     |
| 2372                              |         | DPW   | S      |                                 | (179,429,394)          | (13,100,653)                        | (193,855,976)          | (13,818,477)        |
| 2373                              |         |   |        | <b>B17</b>                      | <b>(179,429,394)</b>   | <b>(13,100,653)</b>                 | <b>(193,855,976)</b>   | <b>(13,818,477)</b> |
| 2374                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2375                              | 108367  | Underground Conductors                            |        |                                 |                        |                                     |                        |                     |
| 2376                              |         | DPW   | S      |                                 | (380,517,399)          | (13,608,486)                        | (414,171,695)          | (15,283,024)        |
| 2377                              |         |   |        | <b>B17</b>                      | <b>(380,517,399)</b>   | <b>(13,608,486)</b>                 | <b>(414,171,695)</b>   | <b>(15,283,024)</b> |
| 2378                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2379                              | 108368  | Line Transformers                                 |        |                                 |                        |                                     |                        |                     |
| 2380                              |         | DPW   | S      |                                 | (604,818,198)          | (30,498,701)                        | (655,759,647)          | (33,033,396)        |
| 2381                              |         |   |        | <b>B17</b>                      | <b>(604,818,198)</b>   | <b>(30,498,701)</b>                 | <b>(655,759,647)</b>   | <b>(33,033,396)</b> |
| 2382                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2383                              | 108369  | Services  |        |                                 |                        |                                     |                        |                     |
| 2384                              |         | DPW   | S      |                                 | (362,180,959)          | (13,406,486)                        | (393,681,924)          | (14,973,880)        |
| 2385                              |         |   |        | <b>B17</b>                      | <b>(362,180,959)</b>   | <b>(13,406,486)</b>                 | <b>(393,681,924)</b>   | <b>(14,973,880)</b> |
| 2386                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2387                              | 108370  | Meters  |        |                                 |                        |                                     |                        |                     |
| 2388                              |         | DPW   | S      |                                 | (107,844,570)          | (720,810)                           | (116,467,465)          | (1,149,859)         |
| 2389                              |         |   |        | <b>B17</b>                      | <b>(107,844,570)</b>   | <b>(720,810)</b>                    | <b>(116,467,465)</b>   | <b>(1,149,859)</b>  |
| 2390                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2391                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2392                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2393                              | 108371  | Installations on Customers' Premises              |        |                                 |                        |                                     |                        |                     |
| 2394                              |         | DPW   | S      |                                 | (7,220,271)            | (259,119)                           | (7,518,406)            | (273,953)           |
| 2395                              |         |   |        | <b>B17</b>                      | <b>(7,220,271)</b>     | <b>(259,119)</b>                    | <b>(7,518,406)</b>     | <b>(273,953)</b>    |
| 2396                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2397                              | 108372  | Leased Property                                   |        |                                 |                        |                                     |                        |                     |
| 2398                              |         | DPW   | S      |                                 | -                      | -                                   | -                      | -                   |
| 2399                              |         |   |        | <b>B17</b>                      | <b>-</b>               | <b>-</b>                            | <b>-</b>               | <b>-</b>            |
| 2400                              |         |   |        |                                 |                        |                                     |                        |                     |
| 2401                              | 108373  | Street Lights                                     |        |                                 |                        |                                     |                        |                     |
| 2402                              |         | DPW   | S      |                                 | (34,236,684)           | (402,852)                           | (36,371,789)           | (509,088)           |
| 2403                              |         |   |        | <b>B17</b>                      | <b>(34,236,684)</b>    | <b>(402,852)</b>                    | <b>(36,371,789)</b>    | <b>(509,088)</b>    |

| 2020 PROTOCOL<br>13-Month Average |         |  |        | JUNE 2021<br>UNADJUSTED RESULTS |                        | DECEMBER 2023<br>NORMALIZED RESULTS |                         |                      |
|-----------------------------------|---------|--|--------|---------------------------------|------------------------|-------------------------------------|-------------------------|----------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC  | FACTOR | Ref                             | TOTAL                  | CALIFORNIA                          | TOTAL                   | CALIFORNIA           |
| 2404                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2405                              | 108D00  | Unclassified Dist Plant - Acct 300                 |        |                                 |                        |                                     |                         |                      |
| 2406                              |         | DPW  | S      |                                 | -                      | -                                   | -                       | -                    |
| 2407                              |         |  |        | B17                             | -                      | -                                   | -                       | -                    |
| 2408                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2409                              | 108DS   | Unclassified Dist Sub Plant - Acct 300             |        |                                 |                        |                                     |                         |                      |
| 2410                              |         | DPW  | S      |                                 | -                      | -                                   | -                       | -                    |
| 2411                              |         |  |        | B17                             | -                      | -                                   | -                       | -                    |
| 2412                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2413                              | 108DP   | Unclassified Dist Sub Plant - Acct 300             |        |                                 |                        |                                     |                         |                      |
| 2414                              |         | DPW  | S      |                                 | 6,095,445              | 380,904                             | 6,095,445               | 380,904              |
| 2415                              |         |  |        | B17                             | 6,095,445              | 380,904                             | 6,095,445               | 380,904              |
| 2416                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2417                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2418                              |         | <b>Total Distribution Plant Accum Depreciation</b> |        | <b>B17</b>                      | <b>(3,093,005,071)</b> | <b>(150,707,932)</b>                | <b>(3,351,740,151)</b>  | <b>(163,581,821)</b> |
| 2419                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2420                              |         | Summary of Distribution Plant Depr by Factor       |        |                                 |                        |                                     |                         |                      |
| 2421                              |         | S  |        |                                 | (3,093,005,071)        | (150,707,932)                       | (3,351,740,151)         | (163,581,821)        |
| 2422                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2423                              |         | Total Distribution Depreciation by Factor          |        |                                 | (3,093,005,071)        | (150,707,932)                       | (3,351,740,151)         | (163,581,821)        |
| 2424                              | 108GP   | General Plant Accumulated Depr                     |        |                                 |                        |                                     |                         |                      |
| 2425                              |         | G-SITUS  | S      |                                 | (277,590,932)          | (7,256,531)                         | (312,720,951)           | (8,342,845)          |
| 2426                              |         | G-DGP  | SG     |                                 | (715,242)              | (10,495)                            | (715,242)               | (10,495)             |
| 2427                              |         | G-DGU  | SG     |                                 | (1,951,711)            | (28,637)                            | (1,951,711)             | (28,637)             |
| 2428                              |         | G-SG   | SG     |                                 | (127,433,166)          | (1,869,822)                         | (142,642,609)           | (2,092,989)          |
| 2429                              |         | CUST   | CN     |                                 | (7,270,206)            | (170,417)                           | (6,797,658)             | (159,340)            |
| 2430                              |         | PTD  | SO     |                                 | (116,526,662)          | (2,624,752)                         | (128,950,205)           | (2,904,591)          |
| 2431                              |         | P  | SE     |                                 | (1,538,215)            | (21,739)                            | (1,480,550)             | (20,924)             |
| 2432                              |         | G-SG   | SG     |                                 | (130,406)              | (1,913)                             | (130,406)               | (1,913)              |
| 2433                              |         | G-SG   | SG     |                                 | -                      | -                                   | -                       | -                    |
| 2434                              |         |  |        | B17                             | (533,156,539)          | (11,984,307)                        | (595,389,331)           | (13,561,736)         |
| 2435                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2436                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2437                              | 108MP   | Mining Plant Accumulated Depr.                     |        |                                 |                        |                                     |                         |                      |
| 2438                              |         | P  | S      |                                 | -                      | -                                   | -                       | -                    |
| 2439                              |         | P  | SE     |                                 | -                      | -                                   | -                       | -                    |
| 2440                              |         |  |        | B17                             | -                      | -                                   | -                       | -                    |
| 2441                              | 108MP   | Less Centralia Situs Depreciation                  |        |                                 |                        |                                     |                         |                      |
| 2442                              |         | P  | S      |                                 | -                      | -                                   | -                       | -                    |
| 2443                              |         |  |        | B17                             | -                      | -                                   | -                       | -                    |
| 2444                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2445                              | 1081390 | Accum Depr - Capital Lease                         |        |                                 |                        |                                     |                         |                      |
| 2446                              |         | PTD  | SO     |                                 | -                      | -                                   | -                       | -                    |
| 2447                              |         |  |        | B17                             | -                      | -                                   | -                       | -                    |
| 2448                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2449                              |         | Remove Capital Leases                              |        |                                 | -                      | -                                   | -                       | -                    |
| 2450                              |         |  |        | B17                             | -                      | -                                   | -                       | -                    |
| 2451                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2452                              | 1081399 | Accum Depr - Capital Lease                         |        |                                 |                        |                                     |                         |                      |
| 2453                              |         | P  | S      |                                 | -                      | -                                   | -                       | -                    |
| 2454                              |         | P  | SE     |                                 | -                      | -                                   | -                       | -                    |
| 2455                              |         |  |        | B17                             | -                      | -                                   | -                       | -                    |
| 2456                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2457                              |         | Remove Capital Leases                              |        |                                 | -                      | -                                   | -                       | -                    |
| 2458                              |         |  |        | B17                             | -                      | -                                   | -                       | -                    |
| 2459                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2460                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2461                              |         | <b>Total General Plant Accum Depreciation</b>      |        | <b>B17</b>                      | <b>(533,156,539)</b>   | <b>(11,984,307)</b>                 | <b>(595,389,331)</b>    | <b>(13,561,736)</b>  |
| 2462                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2463                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2464                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2465                              |         | Summary of General Depreciation by Factor          |        |                                 |                        |                                     |                         |                      |
| 2466                              |         | S  |        |                                 | (277,590,932)          | (7,256,531)                         | (312,720,951)           | (8,342,845)          |
| 2467                              |         | DGP  |        |                                 | -                      | -                                   | -                       | -                    |
| 2468                              |         | DGU  |        |                                 | -                      | -                                   | -                       | -                    |
| 2469                              |         | SE   |        |                                 | (1,538,215)            | (21,739)                            | (1,480,550)             | (20,924)             |
| 2470                              |         | SO   |        |                                 | (116,526,662)          | (2,624,752)                         | (128,950,205)           | (2,904,591)          |
| 2471                              |         | CN   |        |                                 | (7,270,206)            | (170,417)                           | (6,797,658)             | (159,340)            |
| 2472                              |         | SG   |        |                                 | (130,230,525)          | (1,910,867)                         | (145,439,967)           | (2,134,035)          |
| 2473                              |         | DEU  |        |                                 | -                      | -                                   | -                       | -                    |
| 2474                              |         | SSGCT  |        |                                 | -                      | -                                   | -                       | -                    |
| 2475                              |         | SSGCH  |        |                                 | -                      | -                                   | -                       | -                    |
| 2476                              |         | Remove Capital Leases                              |        |                                 | -                      | -                                   | -                       | -                    |
| 2477                              |         | Total General Depreciation by Factor               |        |                                 | (533,156,539)          | (11,984,307)                        | (595,389,331)           | (13,561,736)         |
| 2478                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2479                              |         |  |        |                                 |                        |                                     |                         |                      |
| 2480                              |         | <b>Total Accum Depreciation - Plant In Service</b> |        | <b>B17</b>                      | <b>(9,626,761,743)</b> | <b>(250,636,117)</b>                | <b>(11,207,254,073)</b> | <b>(283,568,389)</b> |

| 2020 PROTOCOL<br>13-Month Average |         |   |        | JUNE 2021<br>UNADJUSTED RESULTS |                      | DECEMBER 2023<br>NORMALIZED RESULTS |                      |                     |
|-----------------------------------|---------|---|--------|---------------------------------|----------------------|-------------------------------------|----------------------|---------------------|
| ACCT                              | DESCRIP | BUS<br>FUNC                                       | FACTOR | Ref                             | TOTAL                | CALIFORNIA                          | TOTAL                | CALIFORNIA          |
| 2481                              | 111SP   | Accum Prov for Amort-Steam                        |        |                                 |                      |                                     |                      |                     |
| 2482                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                   |
| 2483                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                   |
| 2484                              |         |   |        | B18                             | -                    | -                                   | -                    | -                   |
| 2485                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2486                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2487                              | 111GP   | Accum Prov for Amort-General                      |        |                                 |                      |                                     |                      |                     |
| 2488                              |         | G-SITUS   | S      |                                 | (11,923,722)         | (505,860)                           | (12,868,406)         | (505,860)           |
| 2489                              |         | CUST  | CN     |                                 | -                    | -                                   | -                    | -                   |
| 2490                              |         | I-SG  | SG     |                                 | -                    | -                                   | -                    | -                   |
| 2491                              |         | PTD   | SO     |                                 | (1,174,857)          | (26,464)                            | (1,391,441)          | (31,342)            |
| 2492                              |         | P   | SE     |                                 | -                    | -                                   | -                    | -                   |
| 2493                              |         |   |        | B18                             | (13,098,578)         | (532,323)                           | (14,259,847)         | (537,202)           |
| 2494                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2495                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2496                              | 111HP   | Accum Prov for Amort-Hydro                        |        |                                 |                      |                                     |                      |                     |
| 2497                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                   |
| 2498                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                   |
| 2499                              |         | P   | SG     |                                 | (3,139,235)          | (46,062)                            | (3,762,626)          | (55,209)            |
| 2500                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                   |
| 2501                              |         |   |        | B18                             | (3,139,235)          | (46,062)                            | (3,762,626)          | (55,209)            |
| 2502                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2503                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2504                              | 111IP   | Accum Prov for Amort-Intangible Plant             |        |                                 |                      |                                     |                      |                     |
| 2505                              |         | I-SITUS   | S      |                                 | 30,478,582           | (6,202)                             | 30,312,920           | (9,733)             |
| 2506                              |         | I-DGP   | SG     |                                 | -                    | -                                   | -                    | -                   |
| 2507                              |         | I-DGU   | SG     |                                 | (397,058)            | (5,826)                             | (397,058)            | (5,826)             |
| 2508                              |         | P   | SE     |                                 | (1,897)              | (27)                                | 112,423              | 1,589               |
| 2509                              |         | I-SG  | SG     |                                 | (105,977,548)        | (1,555,004)                         | (118,775,083)        | (1,742,782)         |
| 2510                              |         | I-SG  | SG     |                                 | (114,544,697)        | (1,680,710)                         | (119,794,638)        | (1,757,742)         |
| 2511                              |         | I-SG  | SG     |                                 | (5,755,401)          | (84,449)                            | (6,031,498)          | (88,500)            |
| 2512                              |         | CUST  | CN     |                                 | (162,639,670)        | (3,812,345)                         | (189,428,726)        | (4,440,293)         |
| 2513                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                   |
| 2514                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                   |
| 2515                              |         | PTD   | SO     |                                 | (316,598,295)        | (7,131,347)                         | (346,115,474)        | (7,796,219)         |
| 2516                              |         |   |        | B18                             | (675,435,985)        | (14,275,911)                        | (750,117,135)        | (15,839,506)        |
| 2517                              | 111IP   | Less Non-Regulated Plant                          |        |                                 |                      |                                     |                      |                     |
| 2518                              |         | NUTIL   | OTH    |                                 | -                    | -                                   | -                    | -                   |
| 2519                              |         |   |        |                                 | (675,435,985)        | (14,275,911)                        | (750,117,135)        | (15,839,506)        |
| 2520                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2521                              | 111390  | Accum Amtr - Capital Lease                        |        |                                 |                      |                                     |                      |                     |
| 2522                              |         | G-SITUS   | S      |                                 | -                    | -                                   | -                    | -                   |
| 2523                              |         | P   | SG     |                                 | -                    | -                                   | -                    | -                   |
| 2524                              |         | PTD   | SO     |                                 | -                    | -                                   | -                    | -                   |
| 2525                              |         |   |        | B9                              | -                    | -                                   | -                    | -                   |
| 2526                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2527                              |         | Remove Capital Lease Amtr                         |        |                                 | -                    | -                                   | -                    | -                   |
| 2528                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2529                              |         | <b>Total Accum Provision for Amortization</b>     |        | <b>B18</b>                      | <b>(691,673,798)</b> | <b>(14,854,296)</b>                 | <b>(768,139,608)</b> | <b>(16,431,916)</b> |
| 2530                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2531                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2532                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2533                              |         |   |        |                                 |                      |                                     |                      |                     |
| 2534                              |         | Summary of Amortization by Factor                 |        |                                 |                      |                                     |                      |                     |
| 2535                              |         | S   |        |                                 | 18,554,860           | (512,062)                           | 17,444,514           | (515,592)           |
| 2536                              |         | DGP   |        |                                 | -                    | -                                   | -                    | -                   |
| 2537                              |         | DGU   |        |                                 | -                    | -                                   | -                    | -                   |
| 2538                              |         | SE  |        |                                 | (1,897)              | (27)                                | 112,423              | 1,589               |
| 2539                              |         | SO  |        |                                 | (317,773,151)        | (7,157,811)                         | (347,506,915)        | (7,827,561)         |
| 2540                              |         | CN  |        |                                 | (162,639,670)        | (3,812,345)                         | (189,428,726)        | (4,440,293)         |
| 2541                              |         | SSGCT   |        |                                 | -                    | -                                   | -                    | -                   |
| 2542                              |         | SSGCH   |        |                                 | -                    | -                                   | -                    | -                   |
| 2543                              |         | SG  |        |                                 | (229,813,940)        | (3,372,051)                         | (248,760,903)        | (3,650,059)         |
| 2544                              |         | Less Capital Lease                                |        |                                 | -                    | -                                   | -                    | -                   |
| 2545                              |         | <b>Total Provision For Amortization by Factor</b> |        |                                 | <b>(691,673,798)</b> | <b>(14,854,296)</b>                 | <b>(768,139,608)</b> | <b>(16,431,916)</b> |



## 7. TAX ADJUSTMENTS

**PacifiCorp**  
**California General Rate Case – December 31, 2023**  
**Tax Adjustment Index**

The following adjustments were used to arrive at the normalized levels of tax expenses. The Company's June 2021 accrued tax data provided the basis for known and measurable adjustments to the December 2023 test period.

- 7.1\_T1 Interest True-Up (Impacts are included on each individual adjustment)
  - Updated for Track 1
- 7.2 Property Tax Expense
- 7.3 Production Tax Credit
- 7.4 PowerTax ADIT
- 7.5 Pro Forma Tax Balances
- 7.6 Wyoming Wind Generation Tax
- 7.7 AFUDC - Equity
- 7.8 TCJA EDIT Adjustment

The tax impacts of the following adjustments are included within the adjustment itself:

- SO2 Emission Allowances, page 3.2
- Insurance Expense Adjustment, page 4.5
- Coal Depreciable Life Update, page 6.3
- Incremental Decommissioning & Other Closure Costs, page 6.5
- Trapper Mine Rate Base, page 8.2
- Jim Bridger Mine Rate Base, page 8.3
- Pro Forma Plant Additions, pages 8.4.1 – 8.4.2
- Regulatory Assets & Liabilities Amortization, page 8.6\_T1
- Prepaid Pension Net Asset, page 8.8
- Deer Creek Mine Adjustment, page 8.9
- Cholla Decommissioning, page 8.10
- Remove Labor Day Wildfire Restoration, page 8.11
- Foote Creek II-IV Repowering Annualization, page 8.12
- Carbon Decommissioning Costs Amortization, page 8.13

The tax impacts of the following adjustment are included within adjustment 7.4:

- Depreciation & Amortization Expense, page 6.1

Tax Methodology

Consistent with the method used in the Company's A.05-11-022 general rate case which resulted in a stipulation adopted by the California Public Utilities Commission; the taxes in this filing are calculated on a fully normalized basis for the Test Year except for equity AFUDC which is reported on a flow through basis. Even though deferred taxes are required to be provided for equity AFUDC under Untied States Generally Accepted Accounting Principles (U. S. GAAP), it more closely resembles a permanent item for income tax and rate making purposes.

**PacifiCorp**  
**California General Rate Case - December 2023**  
**Interest True-Up**

PAGE 7.1\_T1

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>CALIFORNIA<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| Interest                      | 427            | 3           | 980,434                  | CA            | 100.000%        | 980,434                         | Below       |

|                                     | <u>TOTAL<br/>COMPANY</u> | <u>CALIFORNIA<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------------|--------------------------|---------------------------------|-------------|
| <b>Adjustment Detail:</b>           |                          |                                 |             |
| Interest June 2021 - Unadjusted     | 374,525,254              | 6,863,191                       | 2.16        |
| Interest December 2023 - Normalized | 373,481,395              | 7,843,624                       | Below       |
| Total Interest Adjustment:          | (1,043,860)              | 980,434                         |             |

|                           |                |             |      |
|---------------------------|----------------|-------------|------|
| Normalized Rate Base      | 17,723,693,388 | 372,221,991 | 2.1  |
| Other & Non-Regulated     |                | -           |      |
| Adjusted Rate Base        | 17,723,693,388 | 372,221,991 | 2.1  |
| Weighted Cost of Debt     | 2.107%         | 2.107%      | 2.0  |
| Total Normalized Interest | 373,481,395    | 7,843,624   | 2.16 |

**Description of Adjustment:**

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.2 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

## 8. RATE BASE ADJUSTMENTS

**PacifiCorp**  
**California General Rate Case – December 31, 2023**  
**Rate Base Adjustment Index**

The Company used actual rate base as of June 30, 2021 as the starting point for establishing the adjustments made to the test period. The following rate base adjustments are included in the December 2023 test period.

- 8.1\_T1 Update Cash Working Capital – Updated for Track 1
- 8.2 Trapper Mine Rate Base
- 8.3 Jim Bridger Mine Rate Base
- 8.4 Pro Forma Plant Additions
- 8.5 Customer Advances for Construction
- 8.6\_T1 Regulatory Assets & Liabilities Amortization – Updated for Track 1
- 8.7 Miscellaneous Rate Base
- 8.8 Prepaid Pension Net Asset
- 8.9 Deer Creek Mine Adjustment
- 8.10 Cholla Decommissioning
- 8.11 Remove Labor Day Wildfire Restoration
- 8.12 Foote Creek II-IV Repowering Annualization
- 8.13 Carbon Decommissioning Memo Account

**Pacificorp**  
**California General Rate Case**  
**Adjustment Summary**  
**Twelve Months Ending December 31, 2023**

|                                 | 8.2                       | 8.3                           | 8.4   | 8.5                                      | 8.6_T1  | 8.7                        | 8.8                          | 8.9                           |
|---------------------------------|---------------------------|-------------------------------|---|--|---|----------------------------|------------------------------|-------------------------------|
|                                 | Trapper Mine<br>Rate Base | Jim Bridger Mine<br>Rate Base | Pro Forma Plant<br>Additions &<br>Retirements | Customer<br>Advances for<br>Construction | Regulatory<br>Assets &<br>Liabilities<br>Amortization | Miscellaneous<br>Rate Base | Prepaid Pension<br>Net Asset | Deer Creek Mine<br>Adjustment |
| 1 Operating Revenues:           |                           |                               |   |  |   |                            |                              |                               |
| 2 General Business Revenues     | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 3 Interdepartmental             | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 4 Special Sales                 | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 5 Other Operating Revenues      | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 6 Total Operating Revenues      | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 7                               |                           |                               |   |  |   |                            |                              |                               |
| 8 Operating Expenses:           |                           |                               |   |  |   |                            |                              |                               |
| 9 Steam Production              | -                         | -                             | -   | -  | -   | -                          | -                            | (519,121)                     |
| 10 Nuclear Production           | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 11 Hydro Production             | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 12 Other Power Supply           | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 13 Transmission                 | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 14 Distribution                 | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 15 Customer Accounting          | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 16 Customer Service & Info      | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 17 Sales                        | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 18 Administrative & General     | -                         | -                             | -   | -  | 130,962   | -                          | -                            | -                             |
| 19                              |                           |                               |   |  |   |                            |                              |                               |
| 20 Total O&M Expenses           | -                         | -                             | -   | -  | 130,962   | -                          | -                            | (519,121)                     |
| 21                              |                           |                               |   |  |   |                            |                              |                               |
| 22 Depreciation                 | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 23 Amortization                 | -                         | -                             | -   | -  | (69,054)  | -                          | -                            | -                             |
| 24 Taxes Other Than Income      | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 25 Income Taxes - Federal       | 6,878                     | 1,901                         | (643,863)                                     | (873)                                    | (38,415)  | 13,213                     | 1,090                        | 32,593                        |
| 26 Income Taxes - State         | 1,558                     | 431                           | (145,817)                                     | (198)                                    | (8,700)   | 2,992                      | 247                          | 7,381                         |
| 27 Income Taxes - Def Net       | (8,021)                   | -                             | 315,647                                       | -  | 32,199  | -                          | -                            | 89,076                        |
| 28 Investment Tax Credit Adj.   | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 29 Misc Revenue & Expense       | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 30                              |                           |                               |   |  |   |                            |                              |                               |
| 31 Total Operating Expenses:    | 415                       | 2,332                         | (474,033)                                     | (1,071)                                  | 46,992  | 16,205                     | 1,337                        | (390,071)                     |
| 32                              |                           |                               |   |  |   |                            |                              |                               |
| 33 Operating Rev For Return:    | (415)                     | (2,332)                       | 474,033                                       | 1,071                                    | (46,992)  | (16,205)                   | (1,337)                      | 390,071                       |
| 34                              |                           |                               |   |  |   |                            |                              |                               |
| 35 Rate Base:                   |                           |                               |   |  |   |                            |                              |                               |
| 36 Electric Plant In Service    | (38,679)                  | (442,486)                     | 91,550,263                                    | -  | -   | -                          | -                            | -                             |
| 37 Plant Held for Future Use    | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 38 Misc Deferred Debits         | -                         | -                             | -   | -  | -   | (248,692)                  | (3,646,634)                  | 201,208                       |
| 39 Elec Plant Acq Adj           | -                         | -                             | -   | -  | (59,176)  | -                          | -                            | -                             |
| 40 Pension                      | -                         | -                             | -   | -  | -   | -                          | 23,138                       | -                             |
| 41 Prepayments                  | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 42 Fuel Stock                   | -                         | -                             | -   | -  | -   | (2,879,125)                | -                            | -                             |
| 43 Material & Supplies          | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 44 Working Capital              | (52,544)                  | 6                             | (1,989)                                       | (3)                                      | 211   | 41                         | 3                            | (1,207)                       |
| 45 Weatherization Loans         | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 46 Misc Rate Base               | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 47                              |                           |                               |   |  |   |                            |                              |                               |
| 48 Total Electric Plant:        | (91,223)                  | (442,480)                     | 91,548,275                                    | (3)                                      | (58,965)  | (3,127,777)                | (3,623,492)                  | 200,001                       |
| 49                              |                           |                               |   |  |   |                            |                              |                               |
| 50 Rate Base Deductions:        |                           |                               |   |  |   |                            |                              |                               |
| 51 Accum Prov For Deprec        | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 52 Accum Prov For Amort         | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 53 Accum Def Income Tax         | 11,051                    | (7,646)                       | (53,808)                                      | -  | -   | -                          | 84,021                       | (473,150)                     |
| 54 Unamortized ITC              | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 55 Customer Adv For Const       | -                         | -                             | -   | 206,771                                  | -   | -                          | -                            | -                             |
| 56 Customer Service Deposits    | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 57 Misc Rate Base Deductions    | -                         | -                             | -   | -  | -   | -                          | 3,281,471                    | -                             |
| 58                              |                           |                               |   |  |   |                            |                              |                               |
| 59 Total Rate Base Deductions   | 11,051                    | (7,646)                       | (53,808)                                      | 206,771                                  | -   | -                          | 3,365,491                    | (473,150)                     |
| 60                              |                           |                               |   |  |   |                            |                              |                               |
| 61 Total Rate Base:             | (80,172)                  | (450,126)                     | 91,494,467                                    | 206,768                                  | (58,965)  | (3,127,777)                | (258,001)                    | (273,148)                     |
| 62                              |                           |                               |   |  |   |                            |                              |                               |
| 63 Return on Rate Base          | 0.001%                    | 0.006%                        | -0.881%                                       | -0.002%                                  | -0.012%   | 0.023%                     | 0.002%                       | 0.105%                        |
| 64                              |                           |                               |   |  |   |                            |                              |                               |
| 65 Return on Equity             | 0.002%                    | 0.011%                        | -1.686%                                       | -0.003%                                  | -0.022%   | 0.044%                     | 0.004%                       | 0.201%                        |
| 66                              |                           |                               |   |  |   |                            |                              |                               |
| 67 TAX CALCULATION:             |                           |                               |   |  |   |                            |                              |                               |
| 68 Operating Revenue            | -                         | -                             | -   | -  | (61,908)  | -                          | -                            | 519,121                       |
| 69 Other Deductions             | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 70 Interest (AFUDC)             | -                         | -                             | -   | -  | -   | -                          | -                            | -                             |
| 71 Interest                     | (1,689)                   | (9,485)                       | 1,928,011                                     | 4,357                                    | (1,243)   | (65,910)                   | (5,437)                      | (5,756)                       |
| 72 Schedule "M" Additions       | 32,622                    | -                             | 293,293                                       | -  | -   | -                          | -                            | (339,118)                     |
| 73 Schedule "M" Deductions      | -                         | -                             | 1,577,113                                     | -  | 130,962   | -                          | -                            | 23,175                        |
| 74 Income Before Tax            | 34,312                    | 9,485                         | (3,211,831)                                   | (4,357)                                  | (191,627)   | 65,910                     | 5,437                        | 162,584                       |
| 75                              |                           |                               |   |  |   |                            |                              |                               |
| 76 State Income Taxes           | 1,558                     | 431                           | (145,817)                                     | (198)                                    | (8,700)   | 2,992                      | 247                          | 7,381                         |
| 77 Taxable Income               | 32,754                    | 9,055                         | (3,066,014)                                   | (4,159)                                  | (182,927)   | 62,918                     | 5,190                        | 155,202                       |
| 78                              |                           |                               |   |  |   |                            |                              |                               |
| 79 Federal Income Taxes + Other | 6,878                     | 1,901                         | (643,863)                                     | (873)                                    | (38,415)  | 13,213                     | 1,090                        | 32,593                        |
| APPROXIMATE PRICE CHANGE        | (7,645)                   | (42,920)                      | 8,724,099                                     | 19,716                                   | 57,265  | (298,237)                  | (24,601)                     | (553,379)                     |

**PacifiCorp**  
**California General Rate Case - December 2023**  
**Cash Working Capital**

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>CALIFORNIA<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| Cash Working Capital          | CWC            | 3           | (42,078)                 | CA            | 100.000%        | (42,078)                        | Below       |

**Adjustment Detail:**

|   |  |  |                   |  |  |                |          |
|---|--|--|-------------------|--|--|----------------|----------|
| Cash Working Capital June 2021 - Unadjusted     |  |  | 30,405,909        |  |  | 162,461        | 2.28     |
| Cash Working Capital December 2023 - Normalized |  |  | <u>16,940,547</u> |  |  | <u>120,383</u> | 8.1.1_T1 |
| Adjustment:                                     |  |  | (13,465,362)      |  |  | (42,078)       |          |

**Description of Adjustment:**

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days for California are calculated using the Company's 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.2 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

**PacifiCorp**  
**Update Cash Working Capital**  
**Twelve Months Ending December 31, 2023**

|                            | <u>Total</u>       | <u>California</u>  | <u>Oregon</u> | <u>Washington</u> | <u>Wyoming</u> | <u>Wy-PPL</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wy-UPL</u> | <u>FERC</u> |
|----------------------------|--------------------|--------------------|---------------|-------------------|----------------|---------------|-------------|--------------|---------------|-------------|
| Lead/Lag Study as of 12/15 |                    |                    |               |                   |                |               |             |              |               |             |
| Revenue Lag Days           | 41.52              | 41.17              | 40.25         | 41.27             | 37.72          | 37.72         | 40.88       | 37.54        | 37.72         | 35.62       |
| Expense Lag Days           | 35.72              | 40.25              | 36.80         | 35.20             | 36.83          | 36.83         | 36.81       | 36.86        | 36.83         | 35.10       |
| Net Lag Days               | 5.80               | 0.92               | 3.45          | 6.07              | 0.89           | 0.89          | 4.07        | 0.68         | 0.89          | 0.53        |
| O&M Expense                | 1,176,822,747      | 40,829,816         | 325,173,567   | 74,398,392        | 121,362,891    | 102,505,593   | 438,502,466 | 61,390,685   | 18,857,298    | 179,110     |
| Taxes Other than Income    | 236,516,765        | 5,760,329          | 85,753,376    | 15,533,197        | 28,540,123     | 23,981,336    | 89,063,932  | 11,823,863   | 4,558,787     | 41,945      |
| Federal Income Tax         | 411,225,070        | 988,102            | 104,337,785   | 32,696,066        | 48,241,663     | 42,331,220    | 216,988,341 | 28,835,063   | 5,910,443     | 2,382,157   |
| State Income Tax           | 109,375,010        | 223,841            | 23,630,688    | 7,405,067         | 10,926,045     | 9,587,381     | 49,143,722  | 6,530,613    | 1,338,663     | 539,494     |
| Total                      | 1,933,939,592      | 47,802,088         | 538,895,415   | 130,032,722       | 209,070,721    | 178,405,531   | 793,698,460 | 108,580,224  | 30,665,191    | 3,142,706   |
| Divided by Days in Year    | 365                | 365                | 365           | 365               | 365            | 365           | 365         | 365          | 365           | 365         |
| Avg. Daily Cost of Service | 5,298,465          | 130,965            | 1,476,426     | 356,254           | 572,796        | 488,782       | 2,174,516   | 297,480      | 84,014        | 8,610       |
| Net Lag Days               | 5.80               | 0.92               | 3.45          | 6.07              | 0.89           | 0.89          | 4.07        | 0.68         | 0.89          | 0.53        |
| Cash Working Capital       | <b>16,940,547</b>  | <b>120,383</b>     | 5,093,641     | 2,162,462         | 509,271        | 434,575       | 8,846,762   | 203,470      | 74,697        | 4,557       |
|                            | <b>Ref. 8.1_T1</b> | <b>Ref. 8.1_T1</b> |               |                   |                |               |             |              |               |             |



**PacifiCorp**  
**California General Rate Case - December 2023**  
**Regulatory Assets & Liabilities Amortization**

PAGE 8.6\_T1

|                                  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u><br><u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>CALIFORNIA</u><br><u>ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| <b>Adjustment to Expense:</b>    |                |             |                                |               |                 |                                       |             |
| Elec. Plant Acq. Amort. Exp.     | 406            | 3           | (4,706,208)                    | SG            | 1.467%          | (69,054)                              | 8.6.1       |
| Wildfire-related Costs Deferrals | 593            | 3           | -                              | CA            | 100.000%        | -                                     | 8.6.4_T1    |
| Intervenor Funding               | 928            | 3           | 130,962                        | CA            | 100.000%        | 130,962                               | 8.6.5       |
| <b>Adjustment to Rate Base:</b>  |                |             |                                |               |                 |                                       |             |
| Elec. Plant Gross Acq.           | 114            | 3           | (141,186,243)                  | SG            | 1.467%          | (2,071,620)                           | 8.6.1       |
| Elec. Plant Acq. Acc. Amort.     | 115            | 3           | 137,153,218                    | SG            | 1.467%          | 2,012,444                             | 8.6.1       |
| <b>Adjustment to Tax:</b>        |                |             |                                |               |                 |                                       |             |
| Schedule M Adjustment            | SCHMDT         | 3           | -                              | CA            | 100.000%        | -                                     | 8.6.4_T1    |
| Deferred Income Tax Expense      | 41010          | 3           | -                              | CA            | 100.000%        | -                                     | 8.6.4_T1    |
| Schedule M Adjustment            | SCHMDT         | 3           | 130,962                        | CA            | 100.000%        | 130,962                               | 8.6.5       |
| Deferred Income Tax Expense      | 41010          | 3           | 32,199                         | CA            | 100.000%        | 32,199                                | 8.6.5       |

**Description of Adjustment:**

This adjustment adds into results the proposed amortization of deferred expenses from California Intervenor Funding over three years, and eligible wildfire deferral balances for the FRMMA, WMPMA and FHPMA over six years.

In addition, this adjustment also walks forward Electric Plant Acquisition in the base period (12 months ended June 2021) to pro forma period levels (12 months ending December 2023).

*This adjustment has been updated for Rebuttal testimony, The Company identified a correction to the deferred wildfire mitigation costs in response to Cal Advocates Data Request 32.1. \$254,701 was incorrectly recording in the Fire Hazard Prevention Memorandum Account (FHPMA). This amount has been removed and the interest and amortization recalculated.*

***This adjustment has been updated, The Company has removed the Wildfire Management Plan-related costs that will be considered in Track 2 of this proceeding.***

**PacifiCorp**  
**California General Rate Case - December 2023**  
**Regulatory Assets & Liabilities Amortization**  
**FRMMA, WMPMA, and FHPMA Cost Deferrals**

|                            |                           |
|----------------------------|---------------------------|
|                            | <u>Amortization</u>       |
| Base Period Amount (below) | -                         |
| Pro Forma Amount (below)   | -                         |
| Adjustment:                | -                         |
|                            | <u><u>Ref. 8.6_T1</u></u> |

|              | Opening Bal.               | Accrual | Amortization | Interest <sup>1,2</sup> | Ending Bal. |                   |                   |
|--------------|----------------------------|---------|--------------|-------------------------|-------------|-------------------|-------------------|
| 2020 June    |                            |         |              |                         |             |                   |                   |
| July         | -                          | -       | -            | -                       | -           |                   |                   |
| August       | -                          | -       | -            | -                       | -           |                   |                   |
| September    | -                          | -       | -            | -                       | -           |                   |                   |
| October      | -                          | -       | -            | -                       | -           |                   |                   |
| November     | -                          | -       | -            | -                       | -           |                   |                   |
| December     | -                          | -       | -            | -                       | -           |                   |                   |
| 2021 January | -                          | -       | -            | -                       | -           |                   |                   |
| February     | -                          | -       | -            | -                       | -           |                   |                   |
| March        | -                          | -       | -            | -                       | -           |                   |                   |
| April        | -                          | -       | -            | -                       | -           |                   |                   |
| May          | -                          | -       | -            | -                       | -           |                   |                   |
| June         | -                          | -       | -            | -                       | -           |                   |                   |
|              | <b>Base Period Amort =</b> |         | -            |                         |             |                   |                   |
| 2021 July    | -                          | -       | -            | -                       | -           |                   |                   |
| August       | -                          | -       | -            | -                       | -           |                   |                   |
| September    | -                          | -       | -            | -                       | -           |                   |                   |
| October      | -                          | -       | -            | -                       | -           |                   |                   |
| November     | -                          | -       | -            | -                       | -           |                   |                   |
| December     | -                          | -       | -            | -                       | -           |                   |                   |
| 2022 January | -                          | -       | -            | -                       | -           |                   |                   |
| February     | -                          | -       | -            | -                       | -           |                   |                   |
| March        | -                          | -       | -            | -                       | -           |                   |                   |
| April        | -                          | -       | -            | -                       | -           |                   |                   |
| May          | -                          | -       | -            | -                       | -           |                   |                   |
| June         | -                          | -       | -            | -                       | -           |                   |                   |
| July         | -                          | -       | -            | -                       | -           |                   |                   |
| August       | -                          | -       | -            | -                       | -           |                   |                   |
| September    | -                          | -       | -            | -                       | -           |                   |                   |
| October      | -                          | -       | -            | -                       | -           |                   |                   |
| November     | -                          | -       | -            | -                       | -           |                   |                   |
| December     | -                          | -       | -            | -                       | -           | <b>SCHMDT</b>     | <b>41010</b>      |
| 2023 January | -                          | -       | -            | -                       | -           | -                 | -                 |
| February     | -                          | -       | -            | -                       | -           | -                 | -                 |
| March        | -                          | -       | -            | -                       | -           | -                 | -                 |
| April        | -                          | -       | -            | -                       | -           | -                 | -                 |
| May          | -                          | -       | -            | -                       | -           | -                 | -                 |
| June         | -                          | -       | -            | -                       | -           | -                 | -                 |
| July         | -                          | -       | -            | -                       | -           | -                 | -                 |
| August       | -                          | -       | -            | -                       | -           | -                 | -                 |
| September    | -                          | -       | -            | -                       | -           | -                 | -                 |
| October      | -                          | -       | -            | -                       | -           | -                 | -                 |
| November     | -                          | -       | -            | -                       | -           | -                 | -                 |
| December     | -                          | -       | -            | -                       | -           | -                 | -                 |
|              | <b>Pro Forma Amort =</b>   |         | -            |                         |             | -                 | -                 |
|              |                            |         |              |                         |             | <u>Ref 8.6_T1</u> | <u>Ref 8.6_T1</u> |

Note:

1. Interest rate is the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release.
2. Interest accrual estimate for pro forma accumulation applies latest available commercial paper rate at the time this filing was prepared.