

ONCOR ELECTRIC DELIVERY COMPANY LLC
OPEB EXPENSE - INCREASE/(DECREASE)
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: OPEB Expense - Increase/(Decrease)

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4 Test Year Amount to Remove

(a) \$ 21,056,213

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(b)

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Adjustment Needed : (c) = (b) - (a) \$ (21,056,213)

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Method of Functionalization:	PAYXAG Factor
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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
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A926 \$ (21,056,213) \$ (4,636,611) \$ - \$ - \$ (4,636,611) \$ (12,791,639) \$ - \$ (12,791,639) \$ (3,487,617) \$ (140,346)

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\$ (21,056,213) \$ (4,636,611) \$ - \$ - \$ (4,636,611) \$ (12,791,639) \$ - \$ (12,791,639) \$ (3,487,617) \$ (140,346)

20

21

Oncor Electric Delivery Company LLC
 Known and Measurable Adjustment OPEBs

	Total	ESD	TRN
PAYXAG Factor		77.98%	22.02%
2022 Annual OPEB Accrual:			
Oncor OPEB Plan	8,616,786.00	6,719,356.24	1,897,429.76
Shared Retiree OPEB Plan	10,273,842.00	8,011,525.92	2,262,316.08
Total OPEB Accrual	18,890,628.00	14,730,882.16	4,159,745.84
Test Year Expense Ratio	46.57%	46.57%	46.57%
2022 O&M Expense	8,796,773.40	6,859,710.14	1,937,063.26
Test Year Book Expense	29,852,986.00	23,583,859.00	6,269,127.00
Adjustment to Account 926-0000	(21,056,212.60)	(16,724,148.86)	(4,332,063.74)

ONCOR ELECTRIC DELIVERY COMPANY LLC
ASC 712 EXPENSE - INCREASE/(DECREASE)
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: ASC 712 Expense - Increase/(Decrease)

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4		
5		(a) \$ -
6	Test Year Amount to Add	(b) 920,332
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9		Adjustment Needed : (c) = (b) - (a) \$ <u>920,332</u>

12 Method of Functionalization: PAYXAG Factor

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A926	\$ 920,332	\$ 202,659	\$ -	\$ -	\$ 202,659	\$ 559,101	\$ -	\$ 559,101	\$ 152,438	\$ 6,134
		<u>\$ 920,332</u>	<u>\$ 202,659</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202,659</u>	<u>\$ 559,101</u>	<u>\$ -</u>	<u>\$ 559,101</u>	<u>\$ 152,438</u>	<u>\$ 6,134</u>

Oncor Electric Delivery Company LLC
Known and Measurable Adjustment ASC 712-10

Post-Employment Benefits ASC 712-10 (formerly FAS 112)

	Total	ESD	TRN	
PAYXAG Factor		84.95%	15.05%	Journal 872270 Jan 2022
Year End 12/31/2021 Liability per Aon Report	14,823,404.00	12,592,819.61	2,230,584.39	
Liability at 12/31/2021 prior to Aon Report in January 2022	12,847,037.00	10,913,850.79	1,933,186.21	
12/31/2021 adjustment booked January 2022	1,976,367.00	1,678,968.82	297,398.18	expense and liability under-accrued at 12-31-2021
Test Year Book Expense / estimated accrual	400,000.00	339,809.12	60,190.88	EC 586 FAS 112 accrual
Test Year Expense as adjusted	2,376,367.00	2,018,777.94	357,589.06	
Test Year Expense Ratio	46.57%	46.57%	46.57%	TBD (Sch II-D-3.4)
Adjustment to Account 926-0000 for ASC 712-10	920,332.17	781,843.16	138,489.01	

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE REIMBURSEMENT CREDIT FOR 2020 REPAIR
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1	Proposed Adjustment: Remove Reimbursement Credit for 2020 Repair	
2		
3		
4		(a) \$ -
5		
6	Test Year Amount to Add	(b) \$ 444,308
7		
8		
9		Adjustment Needed : (c) = (b) - (a) <u>\$ 444,308</u>
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Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A571	\$ 444,308	\$ 444,308	\$ -	\$ -	\$ 444,308	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 444,308</u>	<u>\$ 444,308</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 444,308</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FINANCIAL INFORMATION MANAGEMENT REPORT

AR Dist. Detail

Ledger	BU	Period	Year	Deptid	Account	EC	Location	Activity	Project ID	Monetary Amount	Feeder ID	Deposit ID	Template	Acctg Date	Journal
ACTUALS	TRN	1	2021	515522	5710000	853	0000	262S	20P52902	(444,308.09)	A7	1023962	AR_DIRJRNL	2021-01-28	ARDJ954261

444,308.09

O&M project 20P52902 - North Network Under ground Dig-in
2021 reimbursement for 2020 repair

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE PIPD TRUE-UP CREDIT
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Remove PIPD True-Up Credit

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(a)	\$	-
(b)		400,000
Adjustment Needed :	(c) = (b) - (a)	<u>\$ 400,000</u>

12 Method of Functionalization: Direct Assigned

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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A925	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -
		<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>

Business Unit:	ESD	Journal Number:	0000327276		Lines:	6	Preparer ID:			
Ledger:	ACTUALS	Journal Date:	03/31/21		Debits:	400,000.00	Approver ID:			
Feeder Source:	JE	Journal Group:	OTHER		Credits:	(400,000.00)	Approver Name:			
Source:	UJE	WD Due:	3		Net:	-	Reversal Code:	N		
		Frequency:	Q		Currency:	USD	Reversal Date:			
Description:	To true up personal injury and damage claims for the current quarter and adjust estimated liability for claims						Document:	000_2021-03-31_0000327276 xlsx		
	ESD	521900	2531010	000	00000000	0000	0000	400,000.00	PIPD EST	True-up estimate of PIPD
	ESD	533931	9250000	829	CLAIMADM	0000	8100	(400,000.00)	PIPD EST	True-up estimate of PIPD
										Balance of PIPD (general liability claims) A 2531010 after entry (\$45,000)
										K&M adjustment
										remove true-up estimate of PIPD in 2021
										400,000.00

ONCOR ELECTRIC DELIVERY COMPANY LLC
2021 VACATION ACCRUAL CARRYOVER
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1	Proposed Adjustment: 2021 Vacation Accrual Carryover	
2		
3		
4		(a) \$ -
5		
6	Test Year Amount to Add	(b) 319,759
7		
8		
9		Adjustment Needed : (c) = (b) - (a) <u>\$ 319,759</u>
10		
11		

12 Method of Functionalization: PAYXAG Factor

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A920	\$ 319,759	\$ 70,412	\$ -	\$ -	\$ 70,412	\$ 194,254	\$ -	\$ 194,254	\$ 52,963	\$ 2,131
		<u>\$ 319,759</u>	<u>\$ 70,412</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,412</u>	<u>\$ 194,254</u>	<u>\$ -</u>	<u>\$ 194,254</u>	<u>\$ 52,963</u>	<u>\$ 2,131</u>

Oncor Electric Delivery Company LLC
 K&M O&M Adjustment for net accrual of vacation carryover

Errors	BU	DeptID	Account	EC	Project	Location	Activity	Affiliate	Amount	Reference	Description
	ESD	521900	9200000	102	VACATION	0000	0000		(87,089.00)		Vac Accri-Non-Exempt Emp.
	ESD	521900	2423400	102	VACATION	0000	0000		87,089.00		Vac Accri-Non-Exempt Emp.
	ESD	521900	4081000	570	VACATION	0000	0000		(6,662.31)	FICA TAX	Vac Accri-Non-Exempt Emp.
	ESD	521900	2423400	102	VACATION	0000	0000		6,662.31	FICA TAX	Vac Accri-Non-Exempt Emp.
	TRN	571900	9200000	102	VACATION	0000	9010		(25,212.36)		Vac Accri-Non-Exempt Emp.
	TRN	571900	2423400	102	VACATION	0000	0000		25,212.36		Vac Accri-Non-Exempt Emp.
	TRN	571900	4081000	570	VACATION	0000	0000		(1,928.75)	FICA TAX	Vac Accri-Non-Exempt Emp.
	TRN	571900	2423400	102	VACATION	0000	0000		1,928.75	FICA TAX	Vac Accri-Non-Exempt Emp.
	ESD	521900	9200000	101	VACATION	0000	0000		(128,404.18)		Vac Accrual - Exempt Emp.
	ESD	521900	2423400	101	VACATION	0000	0000		128,404.18		Vac Accrual - Exempt Emp.
	ESD	521900	4081000	570	VACATION	0000	0000		(9,822.92)	FICA TAX	Vac Accrual - Exempt Emp.
	ESD	521900	2423400	101	VACATION	0000	0000		9,822.92	FICA TAX	Vac Accrual - Exempt Emp.
	TRN	571900	9200000	101	VACATION	0000	9010		(68,240.80)		Vac Accrual - Exempt Emp.
	TRN	571900	2423400	101	VACATION	0000	0000		68,240.80		Vac Accrual - Exempt Emp.
	TRN	571900	4081000	570	VACATION	0000	0000		(5,220.42)	FICA TAX	Vac Accrual - Exempt Emp.
	TRN	571900	2423400	101	VACATION	0000	0000		5,220.42	FICA TAX	Vac Accrual - Exempt Emp.

2022 merit adjustment 3.5%
 Effective tax rate 7.65%

Test year - carryover vacation accrual
 2021 accrual net of 2020 accrual reversal

ESD	9200000	(215,493.18)
TRN	9200000	(93,453.16)
		<u>(308,946.34)</u> 2021 credit driven by reversal of 2020 accrual (high number of carryover vacation hours in 2020)

		K&M adjustment (normalize test year plus 2022 3.5% merit increase)	
		O&M	Payroll taxes
ESD	9200000	223,035.44	17,062.21
TRN	9200000	96,724.02	7,399.39
		<u>319,759.46</u>	<u>24,461.60</u>

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE CREDIT FOR DEFERRAL OF 2021 SIR CLAIM (CLM21002)
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Remove Credit for Deferral of 2021 SIR Claim (CLM21002)

2		
3		
4		(a) \$ -
5		
6	Test Year Amount to Add	(b) 276,367
7		
8		
9		Adjustment Needed : (c) = (b) - (a) \$ <u>276,367</u>
10		
11		

12 Method of Functionalization: PAYXAG Factor

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A923	\$ 276,367	\$ 60,856	\$ -	\$ -	\$ 60,856	\$ 167,893	\$ -	\$ 167,893	\$ 45,776	\$ 1,842
		<u>\$ 276,367</u>	<u>\$ 60,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,856</u>	<u>\$ 167,893</u>	<u>\$ -</u>	<u>\$ 167,893</u>	<u>\$ 45,776</u>	<u>\$ 1,842</u>

Errors	BU	DeptID	Account	EC	Project	Location	Activity	Affiliate	Amount	Reference	Description
	ESD	533950	9230000	413	LEGLLITI	0000	4500		(318,354.48)	Legal Fees	Reclass from O&M to JO
	ESD	521900	1862700	000	CLM21002	0000	0000		318,354.48	Legal Fees	Reclass from O&M to JO
	ESD	533950	9230000	403	LEGLLITI	0000	4500		(67,993.51)	Experts	Reclass from O&M to JO
	ESD	521900	1862700	000	CLM21002	0000	0000		67,993.51	Experts	Reclass from O&M to JO
	ESD	533950	9230000	499	LEGLLITI	0000	4500		(1,738.47)	Expenses	Reclass from O&M to JO
	ESD	521900	1862700	000	CLM21002	0000	0000		1,738.47	Expenses	Reclass from O&M to JO
	ESD	533950	9230000	845	LEGLLITI	0000	4500		(4,647.77)	Expenses	Reclass from O&M to JO
	ESD	521900	1862700	000	CLM21002	0000	0000		4,647.77	Expenses	Reclass from O&M to JO

<u>K&M Adjustment</u>	<u>2018-2020</u>	<u>2021</u>	<u>2018-2021</u>
201,987.14	(201,987.14)	(116,367.34)	(318,354.48)
67,993.51	(67,993.51)	-	(67,993.51)
1,738.47	(1,738.47)	-	(1,738.47)
4,647.77	(4,647.77)	-	(4,647.77)

276,366.89	(276,366.89)	(116,367.34)	(392,734.23)
Claim & related costs to SIR liability	Nonrecurring, reduced O&M in test year	Zeroed out O&M in test year; no adjustment needed	

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE CREDIT FOR VM CHARGES (DSD20024)
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1	Proposed Adjustment: Remove Credit for VM Charges (DSD20024)	
2		
3		
4		
5		(a) \$ -
6	Test Year Amount to Add	(b) 84,839
7		
8		
9		Adjustment Needed : (c) = (b) - (a) <u>\$ 84,839</u>
10		
11		

Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A593	\$ 84,839	\$ -	\$ -	\$ -	\$ -	\$ 84,839	\$ -	\$ 84,839	\$ -	\$ -
		<u>\$ 84,839</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,839</u>	<u>\$ -</u>	<u>\$ 84,839</u>	<u>\$ -</u>	<u>\$ -</u>

Dec 2020 transactions from TU_ALLEDETAIL_VW table in FIM (Run Date 5/3/2021)
Where Project = DSD20024

Unit	Year	Period	Dept	Account	EC	Project	Location	Activity	Amount	Ledger	Source	Journal ID	vend name	voucher	Item Qty
ESD	2020	12	516170	5930000	471	DSD20024	0000	2111	4,537.14	ACTUALS	UJE	0000544	TO RECORD ' WRIGHT		0.00
ESD	2020	12	516170	5930000	471	DSD20024	0000	2111	31,381.87	ACTUALS	UJE	0000544	TO RECORD ' NELSON		0.00
ESD	2020	12	516170	5930000	471	DSD20024	0000	2111	48,920.12	ACTUALS	UJE	0000544	TO RECORD ' ASPLUNDH		0.00
ESD	2020	12	521930	9030000	499	DSD20024	8171	2110	779.32	ACTUALS	UJE	0000792	To accrue De DEC EST		0.00
ESD	2020	12	521930	9030000	499	DSD20024	8659	2110	2,447.15	ACTUALS	UJE	0000792	To accrue De DEC EST		0.00
ESD	2020	12	521930	9030000	OCC	DSD20024	0000	2110	4,868.29	ACTUALS	UJE	0000792	To accrue De HOLLINGS		0.00
Total									92,933.89						

OSJ entry required to transfer Dec 2020 balance in Storm Event DSD20024. The entries have to be prepared on WD 3 of the month in which the Storm Event is closing to the Insurance Reserve after the automated process runs night of WD 2.

- The Dec 2020 amounts were from accruals on 2 journals. Once the automated process was implemented in Nov 2016, there has not been a Storm Event where cost were incurred in the month of Dec and not transferred to respective JSD in same year until Dec 2020. The automated process does not "look back" to previous year for any balance. Only "looks back" to beginning of current year

Business Unit:	ESD	Journal Number:	JMS0957275	Lines:	8	Preparer ID:									
Ledger:	ACTUALS	Journal Date:	04/30/21	Debits:	92,933.89	Approver ID:									
Feeder Source:	M3	Journal Group:		Credits:	(92,933.89)	Reversal Name:									
Source:	MSC	WD Due:		Net:	-	Reversal Code:									
		Frequency:		Currency:	USD	Reversal Date:									
Description:	To clear debit balance in DSD20024 on WD 3 due to Storm Event closing to Insurance Reserve in April business					Document:	JMS_2021-04-30_JMS0957275_xlsm								
	ESD	516170	1862700	471	JSD20024	0000	0000	84,839.13							
	ESD	516170	5930000	471	DSD20024	0000	2111	(84,839.13)							

K&M adjustment for 2020 VM for DSD20024 transferred to SIR in 2021 (removes test year credit for VM) 84,839.13

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE WRITE OFF STREETLIGHT AUDIT ACCRUAL
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Remove Write Off Streetlight Audit Accrual

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(a)	\$	-
(b)		19,759
Adjustment Needed :	(c) = (b) - (a)	<u>\$ 19,759</u>

Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A903	\$ 19,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19,759
		<u>\$ 19,759</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>19,759</u>

FINANCIAL INFORMATION MANAGEMENT REPORT

ALL SOURCE SUMMARY

Source	Journal	Unit	Monetary Amount	Upload Journal Documentation	Date	Expnd				TU Loc	Affl	Journal Line Description	Long Description	Year	Journal Line Description
						DeptID	Account	Cd	Proj						
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-05-31	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-10-31	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-01-31	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-02-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-04-30	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-05-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-07-31	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-12-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-12-31	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-02-28	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-08-31	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-08-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-03-31	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-06-30	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-09-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000966062	ESD	(80,896.23)	Click Here To Select Upload Journal	2021-12-31	533310	9030000	900	00005100	5100	0000	W/O liability 2539000	To write off the balance in liability account for streetlighting settlement audit	2021	W/O liability 2539000
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-09-30	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-11-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000965164	ESD	12,010.23	Click Here To Select Upload Journal	2021-12-31	533310	9030000	900	00005100	5100	0000	Reverse GRAND PRAIRIE	To reverse what had been accrued for pending streetlighting audit	2021	Reverse GRAND PRAIRIE
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-01-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-03-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-11-30	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000965164	ESD	45,612.98	Click Here To Select Upload Journal	2021-12-31	533310	9030000	900	00005100	5100	0000	Reverse Irving	To reverse what had been accrued for pending streetlighting audit	2021	Reverse Irving
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-06-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-07-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-10-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000965164	ESD	1,869.52	Click Here To Select Upload Journal	2021-12-31	533310	9030000	900	00005100	5100	0000	Reverse Tyler	To reverse what had been accrued for pending streetlighting audit	2021	Reverse Tyler
UJE	0000877986	ESD	(21,069.54)	Click Here To Select Upload Journal	2021-04-01	533310	9030000	900	00005100	5100	0000	accrual for pending audits	To accrue for pending streetlight audits	2021	accrual for pending audits
UJE	0000965164	ESD	1,644.17	Click Here To Select Upload Journal	2021-12-31	533310	9030000	900	00005100	5100	0000	Reverse Brownwood	To reverse what had been accrued for pending streetlighting audit	2021	Reverse Brownwood
			(19,759.33)												

Report generated 1/21/22 1 57 PM

		Expnd					
		DeptID	Account	Cd	Proj	Activity	TU Loc
K&M adjustment for streetlight audits	19,759.33	533310	9030000	900	00005100	5100	0000
TY impact to revenues							
4445003	61,136.88						
4445003	(80,896.22)						
	(19,759.34)						

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE WRITE-OFF OBSOLETE M&S (SHARYLAND)
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment: Remove Write-Off Obsolete M&S (Sharyland)

2

3

4 Test Year Amount to Remove (a) \$ 860,393

5

6 (b)

7

8

9 Adjustment Needed : (c) = (b) - (a) \$ (860,393)

10

11

12 Method of Functionalization: Direct Assigned

13

14

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A566	\$ (860,393)	\$ (860,393)	\$ -	\$ -	\$ (860,393)	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ (860,393)</u>	<u>\$ (860,393)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (860,393)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

21

Oncor Electric Delivery Company LLC
 2022 Rate Case - K&M Adjustment for M&S Write-off

<u>BU</u>	<u>DEPTID</u>	<u>ACCT</u>	<u>EC</u>	<u>PROJECT</u>	<u>LOC</u>	<u>ACTIV</u>	<u>AFFIL</u>	<u>AMT</u>	<u>REF</u>	<u>DESC</u>
TRN	524001	5660000	175	OBSINVSU		TRNS		860,393.12		Write Off Obsolete Material - SU 2021 Review
TRN	571900	1545000	000					(763,890.30)		Write Off Obsolete Material - SU 2021 Review Material
TRN	571900	1631100	862					(48,759.68)		Write Off Obsolete Material - SU 2021 Review Stores Loading
TRN	571900	1634000	862					(47,743.14)		Write Off Obsolete Material - SU 2021 Review Tax Loading

<u>SU 2021 TRN</u>	<u>Rates @</u>	<u>12/31/2021</u>
\$763,890.30		
\$669,775.88	*Base Amt for P&S Loading	
\$48,759.68	7.28%	
\$47,743.14	6.25%	Stanton
\$860,393.12		

Note: Stores (P&S) loading is only applied to the first \$100K of a single transaction.

TRN UJE 966080 12-31-2021

K&M adjustment to exclude write off of M&S
 (860,393.12)

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE AIRCRAFT (RENTS/LEASES - NET JETS)
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment: Remove Aircraft (Rents/Leases - Net Jets)

2

3

4 Test Year Amount to Remove

(a) \$ 739,232

5

6

(b)

7

8

Adjustment Needed : (c) = (b) - (a) \$ (739,232)

9

10

11

12

Method of Functionalization: PAYXAG Factor

13

14

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A921	\$ (739,232)	\$ (162,780)	\$ -	\$ -	\$ (162,780)	\$ (449,083)	\$ -	\$ (449,083)	\$ (122,442)	\$ (4,927)
		<u>\$ (739,232)</u>	<u>\$ (162,780)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (162,780)</u>	<u>\$ (449,083)</u>	<u>\$ -</u>	<u>\$ (449,083)</u>	<u>\$ (122,442)</u>	<u>\$ (4,927)</u>

21

Oncor Electric Delivery Company LLC
K&M Adjustment to Remove O&M Costs for Net Jets
FINANCIAL INFORMATION MANAGEMENT REPORT

PURCHASE DRILL

Ledger	Template	Journal	Year	Period	DeptID	Account	Expnd Cd	TU	Loc	Proj	Activity	Monetary Amount	New Voucher ID	PMMS Voucher Number	Vendor Name	New Vendor ID	PMMS Vendor ID	checkno	Invoice Number
ACTUALS	PURCHASE	PUR0954280	2021	2	521100	9210000	754	0000		00004500	4500	31,822.00	00480835	00480835	NET JETS SALES INC	3017544	000590950	2200375260	903100062
ACTUALS	PURCHASE	PUR0954280	2021	2	521100	9210000	754	0000		00004500	4500	6,081.56	00480838	00480838	NET JETS SALES INC	3017544	000590950	2200375260	903099363
ACTUALS	PURCHASE	PUR0954280	2021	2	521100	9210000	754	0000		00004500	4500	19,093.00	00480834	00480834	NET JETS SALES INC	3017544	000590950	2200375260	903101794
ACTUALS	PURCHASE	PUR0954717	2021	2	521100	9210000	754	0000		00004500	4500	19,093.00	00483560	00483560	NET JETS SALES INC	3017544	000590950	2200376447	903107809
ACTUALS	PURCHASE	PUR0954717	2021	2	521100	9210000	754	0000		00004500	4500	31,822.00	00483559	00483559	NET JETS SALES INC	3017544	000590950	2200376447	903106344
ACTUALS	PURCHASE	PUR0955873	2021	3	521100	9210000	754	0000		00004500	4500	31,822.00	00490116	00490116	NET JETS SALES INC	3017544	000590950	2200379692	903117236
ACTUALS	PURCHASE	PUR0955873	2021	3	521100	9210000	754	0000		00004500	4500	19,093.00	00490120	00490120	NET JETS SALES INC	3017544	000590950	2200379692	903117237
ACTUALS	PURCHASE	PUR0956813	2021	4	521100	9210000	754	0000		00004500	4500	19,093.00	00495815	00495815	NET JETS SALES INC	3017544	000590950	2200382505	903130119
ACTUALS	PURCHASE	PUR0956813	2021	4	521100	9210000	754	0000		00004500	4500	31,822.00	00495807	00495807	NET JETS SALES INC	3017544	000590950	2200382505	903130118
ACTUALS	PURCHASE	PUR0957705	2021	5	521100	9210000	754	0000		00004500	4500	19,093.00	00501223	00501223	NET JETS SALES INC	3017544	000590950	2200384746	903135951
ACTUALS	PURCHASE	PUR0957705	2021	5	521100	9210000	754	0000		00004500	4500	31,822.00	00501229	00501229	NET JETS SALES INC	3017544	000590950	2200384746	903134486
ACTUALS	PURCHASE	PUR0958755	2021	6	521100	9210000	754	0000		00004500	4500	31,822.00	00507143	00507143	NET JETS SALES INC	3017544	000590950	2200387482	903147388
ACTUALS	PURCHASE	PUR0958755	2021	6	521100	9210000	754	0000		00004500	4500	19,093.00	00507131	00507131	NET JETS SALES INC	3017544	000590950	2200387482	903149307
ACTUALS	PURCHASE	PUR0958755	2021	6	521100	9210000	754	0000		00004500	4500	12,451.79	00507148	00507148	NET JETS SALES INC	3017544	000590950	2200387482	903147249
ACTUALS	PURCHASE	PUR0959935	2021	7	521100	9210000	754	0000		00004500	4500	31,822.00	00512134	00512134	NET JETS SALES INC	3017544	000590950	2200390306	903159037
ACTUALS	PURCHASE	PUR0959935	2021	7	521100	9210000	754	0000		00004500	4500	19,093.00	00512137	00512137	NET JETS SALES INC	3017544	000590950	2200390306	903160561
ACTUALS	PURCHASE	PUR0960449	2021	8	521100	9210000	754	0000		00004500	4500	19,093.00	00515434	00515434	NET JETS SALES INC	3017544	000590950	2200391217	903172986
ACTUALS	PURCHASE	PUR0960449	2021	8	521100	9210000	754	0000		00004500	4500	31,822.00	00515436	00515436	NET JETS SALES INC	3017544	000590950	2200391217	903172985
ACTUALS	PURCHASE	PUR0962393	2021	10	521100	9210000	754	0000		00004500	4500	31,822.00	00522580	00522580	NETJETS SALES INC	3017544	000590951	2200396984	903181415
ACTUALS	PURCHASE	PUR0962393	2021	10	521100	9210000	754	0000		00004500	4500	11,980.58	00522570	00522570	NET JETS SALES INC	3017544	000590950	2200396983	903179687
ACTUALS	PURCHASE	PUR0962393	2021	10	521100	9210000	754	0000		00004500	4500	19,093.00	00522579	00522579	NET JETS SALES INC	3017544	000590950	2200396983	903182887
ACTUALS	PURCHASE	PUR0963595	2021	11	521100	9210000	754	0000		00004500	4500	19,093.00	00526631	00526631	NET JETS SALES INC	3017544	000590950	2200401500	903195166
ACTUALS	PURCHASE	PUR0963595	2021	11	521100	9210000	754	0000		00004500	4500	31,822.00	00526628	00526628	NETJETS SALES INC	3017544	000590951	2200401499	903195165
ACTUALS	PURCHASE	PUR0963595	2021	11	521100	9210000	754	0000		00004500	4500	23,961.15	00526634	00526634	NET JETS SALES INC	3017544	000590950	2200404216	903190761
ACTUALS	PURCHASE	PUR0963688	2021	11	521100	9210000	754	0000		00004500	4500	11,536.85	00526653	00526653	NET JETS SALES INC	3017544	000590950	2200401766	903190760
ACTUALS	PURCHASE	PUR0964231	2021	11	521100	9210000	754	0000		00004500	4500	19,093.00	00530879	00530879	NET JETS SALES INC	3017544	000590950	2200404334	903205680
ACTUALS	PURCHASE	PUR0964231	2021	11	521100	9210000	754	0000		00004500	4500	53,765.88	00530899	00530899	NET JETS SALES INC	3017544	000590950	2200404334	903202018
ACTUALS	PURCHASE	PUR0964231	2021	11	521100	9210000	754	0000		00004500	4500	31,822.00	00530883	00530883	NET JETS SALES INC	3017544	000590950	2200404334	903205679
ACTUALS	PURCHASE	PUR0965719	2021	12	521100	9210000	754	0000		00004500	4500	33,015.00	00535541	00535541	NET JETS SALES INC	3017544	000590950	2200410295	903211070
ACTUALS	PURCHASE	PUR0965719	2021	12	521100	9210000	754	0000		00004500	4500	26,374.36	00535543	00535543	NET JETS SALES INC	3017544	000590950	2200410295	903217085

739,232.17

K&M adjustment for Net Jets - aircraft					
521100	9210000	754	0000	00004500	4500
					\$ (739,232.17)

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE MISC AR WRITE-OFF (PREPETITION @ 50%)
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment: Remove Misc AR Write-Off (Prepetition @ 50%)

2

3

4 Test Year Amount to Remove

(a) \$ 410,086

5

(b)

6

7

8

Adjustment Needed : (c) = (b) - (a) \$ (410,086)

9

10

11

12 Method of Functionalization:

13

14

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
---------------------------	------	----------------------	------	----------	--------	-------------	------	----------	-------------	-----	------

15

16

A904 \$ (410,086) \$ (393,846) \$ - \$ - \$ (393,846) \$ (16,240) \$ - \$ (16,240) \$ - \$ -

17

18

19

\$ (410,086) \$ (393,846) \$ - \$ - \$ (393,846) \$ (16,240) \$ - \$ (16,240) \$ - \$ -

20

21

Oncor Electric Delivery Company LLC
O&M K&M Adjustment to exclude Misc AR write-off

Problem Accounts
6/30/2021

CUSTOMER NAME	Department ID	CUST #	INVOICE	ACCTNG DATE	2021 Test Year Write-off							Current
					TOTAL	OVER 120	91-120	61-90	31-60	1-30		
ESD												
(prepetition - 50%)		300148	ESD0155770		7,162.57	DLS-Jan21	7,162.57					
(prepetition - 50%)		300148	ESD0156132		9,077.32	DLS-Feb21		9,077.32				
TOTAL ESD					16,239.89		-	7,162.57	9,077.32	-	-	-

CUSTOMER NAME	Department ID	CUST #	INVOICE	ACCTNG DATE	2021 Test Year Write-off							Current
					TOTAL	OVER 120	91-120	61-90	31-60	1-30		
TRN												
(prepetition - 50%)		300148	TRN0024703		626.50	Fac Maint-Jan21	626.50					
(prepetition - 50%)		300148	TRN0024704		626.50	Fac Maint-Feb21	626.50					
(prepetition - 50%)		300148	TRN0030090		392,592.90	Tap on Brazos Atledo-Dacey 138kV line-all chgs prior to 3-1-2021					392,592.90	
TOTAL TRN					393,845.90		626.50	626.50	-	-	392,592.90	-
GRAND TOTAL					410,085.79		626.50	7,789.07	9,077.32	-	392,592.90	-

								K&M adjustment to exclude miscellaneous AR write-off			
ESD	521900	9040000	883	00001000	0000	1000	(16,239.89)				
TRN	571900	9040000	883	0000SUPT	0000	9010	(393,845.90)				
							(410,085.79)				

ONCOR ELECTRIC DELIVERY COMPANY LLC
ANNUALIZE EMPLOYEE PARKING WITHHOLDINGS
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment: Annualize Employee Parking Withholdings

2
3

4 Test Year Amount to Reduce (a) \$ 362,453

5
6 (b)

7
8
9 Adjustment Needed : (c) = (b) - (a) \$ (362,453)

10
11

12 Method of Functionalization: PAYXAG Factor

13
14

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A931	\$ (362,453)	\$ (79,813)	\$ -	\$ -	\$ (79,813)	\$ (220,190)	\$ -	\$ (220,190)	\$ (60,034)	\$ (2,416)
		<u>\$ (362,453)</u>	<u>\$ (79,813)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (79,813)</u>	<u>\$ (220,190)</u>	<u>\$ -</u>	<u>\$ (220,190)</u>	<u>\$ (60,034)</u>	<u>\$ (2,416)</u>

21

Oncor Electric Delivery Company LLC
K&M O&M Adjustment to annualize employee parking withholding

FINANCIAL INFORMATION MANAGEMENT REPORT

ALL SOURCE SUMMARY

Source	Journal	Unit	Monetary Amount	Upload Journal Documentation	Date	DeptID	Account	Expnd Cd	Proj	Activity	TU	Loc	Affl	Journal Line Description	Period	Long Description	Year
UJE	0000316843	TRNDS	(35,230.00)	Click Here To Select Upload Journal	2021-08-31	556100	9310000	784	00000000	0000	0000			CLEAR PARKING WITHHOLDING	8	To record parking transactions for the current month	2021
UJE	0000316843	TRNDS	(15,775.00)	Click Here To Select Upload Journal	2021-08-31	556100	9310000	784	00000000	0000	0000			CLEAR PARKING WITHHOLDING	8	To record parking transactions for the current month	2021
UJE	0000316843	TRNDS	(15,420.00)	Click Here To Select Upload Journal	2021-09-30	556100	9310000	784	00000000	0000	0000			CLEAR PARKING WITHHOLDING	9	To record parking transactions for the current month	2021
UJE	0000316843	TRNDS	(35,990.00)	Click Here To Select Upload Journal	2021-09-30	556100	9310000	784	00000000	0000	0000			CLEAR PARKING WITHHOLDING	9	To record parking transactions for the current month	2021
UJE	0000316843	TRNDS	(15,210.00)	Click Here To Select Upload Journal	2021-10-31	556100	9310000	784	00000000	0000	0000			CLEAR PARKING WITHHOLDING	10	To record parking transactions for the current month	2021
UJE	0000316843	TRNDS	(37,315.00)	Click Here To Select Upload Journal	2021-10-31	556100	9310000	784	00000000	0000	0000			CLEAR PARKING WITHHOLDING	10	To record parking transactions for the current month	2021
UJE	0000316843	TRNDS	(36,030.00)	Click Here To Select Upload Journal	2021-11-30	556100	9310000	784	00000000	0000	0000			CLEAR PARKING WITHHOLDING	11	To record parking transactions for the current month	2021
UJE	0000316843	TRNDS	(15,585.00)	Click Here To Select Upload Journal	2021-11-30	556100	9310000	784	00000000	0000	0000			CLEAR PARKING WITHHOLDING	11	To record parking transactions for the current month	2021
UJE	0000316843	TRNDS	(36,895.00)	Click Here To Select Upload Journal	2021-12-31	556100	9310000	784	00000000	0000	0000			CLEAR PARKING WITHHOLDING	12	To record parking transactions for the current month	2021
UJE	0000316843	TRNDS	(15,445.00)	Click Here To Select Upload Journal	2021-12-31	556100	9310000	784	00000000	0000	0000			CLEAR PARKING WITHHOLDING	12	To record parking transactions for the current month	2021

<u>Aug-Dec 2021</u> (258,895.00) 5 months <u>(621,348.00)</u> Annualized amount reflecting full year (362,453.00) K&M adjustment for employee parking withholding
--

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE SOCIAL CLUB DUES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment: Remove Social Club Dues

2
3

4 Test Year Amount to Remove (a) \$ 205,838

5
6 (b)

7
8
9 Adjustment Needed : (c) = (b) - (a) \$ (205,838)

10
11

12 Method of Functionalization: Direct Assigned

13
14

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A566	\$ (147)	\$ (147)	\$ -	\$ -	\$ (147)	\$ -	\$ -	\$ -	\$ -	\$ -
	A580	\$ (1,293)	-	-	-	-	-	-	-	-	(1,293)
	A588	\$ (2,869)	-	-	-	-	(2,869)	-	(2,869)	-	-
	A921	\$ (201,438)	(20,604)	-	-	(20,604)	(56,843)	-	(56,843)	(15,495)	(108,495)
	A930.2	\$ (90)	-	-	-	-	-	-	-	-	(90)
		<u>\$ (205,838)</u>	<u>\$ (20,752)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,752)</u>	<u>\$ (59,713)</u>	<u>\$ -</u>	<u>\$ (59,713)</u>	<u>\$ (15,495)</u>	<u>\$ (109,879)</u>

25

Oncor Electric Delivery Company LLC
K&M Adjustment to Remove Social Club Dues in O&M

Sum of Monetary Amount Account	Unit	
	ESD	Grand Total
5660000	\$147.49	\$147.49
5800000	\$1,293.40	\$1,293.40
5880000	\$2,869.27	\$2,869.27
9210000	\$201,437.66	\$201,437.66
9302000	\$90.00	\$90.00
Grand Total	\$205,837.82	\$205,837.82

O&M Exclusion for social club dues
(\$147.49)
(\$1,293.40)
(\$2,869.27)
(\$201,437.66)
(\$90.00)
(\$205,837.82)

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE WRITE-OFF OLD HUGHES/ANIXTER JOB ORDERS
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Remove Write-Off Old Hughes/Anixter Job Orders

2
3

4	Test Year Amount to Remove	(a)	\$	139,418
5		(b)		
6				
7				
8				
9		Adjustment Needed :	(c) = (b) - (a)	<u>\$ (139,418)</u>

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12	Method of Functionalization:	Direct Assigned
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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
18	A566	\$ (21,078)	\$ (21,078)	\$ -	\$ -	\$ (21,078)	\$ -	\$ -	\$ -	\$ -	\$ -
19	A588	\$ (118,341)	\$ -	\$ -	\$ -	\$ -	\$ (118,341)	\$ -	\$ (118,341)	\$ -	\$ -
20		\$ (139,418)	\$ (21,078)	\$ -	\$ -	\$ (21,078)	\$ (118,341)	\$ -	\$ (118,341)	\$ -	\$ -

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Oncor Electric Delivery Company LLC													
K&M O&M Adjustment to exclude write-off of damaged materials deferred in job order A1862700													
Business Unit: ESD			Journal Number: 0000966074				Lines: 8		Preparer ID: UCCA - JENKINS, ZACK				
Ledger: ACTUALS			Journal Date: 12/31/21				Debits: 140,073.47		Approver ID: ESHG				
Feeder Source: JE			Journal Group: OTHER				Credits: (140,073.47)		Approver Name: HAYWORTH, MARK				
Source: UJE			WD Due: 2				Net: -		Reversal Code: N				
			Frequency: N				Currency: USD		Reversal Date:				
Description: Damaged Matenal JO's write off - 2021												Document: 000_2021-12-31_0000966074.xlsm	
ESD	511510	1862700	130	HAZLDAMG	0000	0000		(31,063.90)	ESD	HAZLDAMG JO writeoff			
ESD	511510	1862700	130	HUGHDAMG	0000	0000		(21,070.85)	ESD	HUGHDAMG JO writeoff			
ESD	511510	1862700	130	HUGHMATL	0000	0000		(62,259.39)	ESD	HUGHMATL JO writeoff			
ESD	511510	1862700	130	HUGHRESH	0000	0000		(3,946.44)	ESD	HUGHRESH JO writeoff			
ESD	516001	5880000	130	MATLDAMG	0000	4500		118,340.58		Damaged Material JO WO			
TRN	515630	1862700	130	HUGHDAMG	0000	0000		655.38	TRN	HUGHDAMG JO writeoff			
TRN	515630	1862700	130	HUGHMATL	0000	0000		(21,732.89)	TRN	HUGHMATL JO writeoff			
TRN	524001	5660000	130	MATLDAMG	0000	0000		21,077.51		Damaged Material WO			
K&M adjustment - exclude job order write-off													
ESD	516001	5880000	130	MATLDAMG	0000	4500		(118,340.58)					T&D
TRN	524001	5660000	130	MATLDAMG	0000	0000		(21,077.51)					(139,418.09)

ONCOR ELECTRIC DELIVERY COMPANY LLC
MOBILE GENERATOR MAINTENANCE FEES (HB2483 & PURA 39.918)
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Mobile Generator Maintenance Fees (HB2483 & PURA 39.918)

2		
3		
4		(a) \$ -
5		
6	Test Year Amount to Add	(b) 48,150
7		
8		
9		Adjustment Needed : (c) = (b) - (a) \$ <u>48,150</u>
10		
11		

12 Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A592	\$ 48,150	\$ -	\$ -	\$ -	\$ -	\$ 48,150	\$ -	\$ 48,150	\$ -	\$ -
		<u>\$ 48,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,150</u>	<u>\$ -</u>	<u>\$ 48,150</u>	<u>\$ -</u>	<u>\$ -</u>

Oncor Electric Delivery Company LLC
K&M O&M Adjustment to include maintenance fees for seven mobile generators (HB 2483 & PURA § 39.918)

Seven mobile generators received in 2021
Annual Equipment Maintenance Fees

Chassis VIN	Year	Plate #	PST #	PSM #	Size	Delivery Date	Semi-annual minor	Annual major	ARI maintenance program	Annual load bank testing	Annual Fluid Sample Analyses	Pre-tax - Maintenance	Sales/use tax rate	Maintenance fees
5JYSC4036NPC23759	2022	AL95801	PST0121	PSM156	1250 kW	Dec-21	\$ 595.00	\$ 2,785.00	\$ 48.00	\$ 2,790.00	\$ 250.00	\$ 7,063.00	8.25%	\$ 7,645.70
3H3C413S18T321230	2008	AM19548	PST0126	PSM169	1250 kW	Dec-21	\$ 595.00	\$ 2,785.00	\$ 48.00	\$ 2,790.00	\$ 250.00	\$ 7,063.00	6.25%	\$ 7,504.44
1S95C4034GG724264	2016	AL95734	PST0119	PSM179	1250 kW	Dec-21	\$ 595.00	\$ 2,785.00	\$ 48.00	\$ 2,790.00	\$ 250.00	\$ 7,063.00	8.25%	\$ 7,645.70
5JYSC4039NPC24579	2022	N/A	N/A	PSM180	1250 kW	Dec-21	\$ 595.00	\$ 2,785.00	\$ 48.00	\$ 2,790.00	\$ 250.00	\$ 7,063.00	8.25%	\$ 7,645.70
1S95C4035FG724160	2015	N/A	N/A	PSM181	1250 kW	Dec-21	\$ 595.00	\$ 2,785.00	\$ 48.00	\$ 2,790.00	\$ 250.00	\$ 7,063.00	8.25%	\$ 7,645.70
57VBA2322M2000011	2021	AM60613	PST0138	PSM175	625 kW	Dec-21	\$ 470.00	\$ 1,360.00	\$ 48.00	\$ 2,050.00	\$ 250.00	\$ 4,648.00	8.25%	\$ 5,031.46
LJRC28262MT000277	2021	AM60610	PST0140	PSM176	625 kW	Dec-21	\$ 470.00	\$ 1,360.00	\$ 48.00	\$ 2,050.00	\$ 250.00	\$ 4,648.00	8.25%	\$ 5,031.46
							multiply *2		\$4/month					

K&M O&M adjustment for maintenance fees before sales/use taxes	\$ 44,611.00
K&M O&M adjustment for maintenance fees with sales/use taxes	\$ 48,150.16
	Account 592

ONCOR ELECTRIC DELIVERY COMPANY LLC
NORMALIZE AFFILIATE AUDIT COSTS
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Normalize Affiliate Audit Costs

2

3

4 Test Year Amount to Remove (a) \$ 88,667

5

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Adjustment Needed : (c) = (b) - (a) \$ (88,667)

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Method of Functionalization: PAYXAG Factor

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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A923	\$ (88,667)	\$ (19,525)	\$ -	\$ -	\$ (19,525)	\$ (53,865)	\$ -	\$ (53,865)	\$ (14,686)	\$ (591)
		<u>\$ (88,667)</u>	<u>\$ (19,525)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19,525)</u>	<u>\$ (53,865)</u>	<u>\$ -</u>	<u>\$ (53,865)</u>	<u>\$ (14,686)</u>	<u>\$ (591)</u>

Oncor Electric Delivery Company LLC
K&M O&M Adjustment for Affiliate Audits

Voucher	Amount	
00508985	\$ 27,000.00	2021-07-02
00527026	\$ 27,000.00	2021-10-25
00539269	\$ 40,800.00	2022-01-12
00541782	\$ 41,200.00	2022-01-31
	<u>\$ 136,000.00</u>	

Audit every 3 years \$ 45,333.33

Test year amount reflected audit \$ 134,000.00 (2021 vouchers and December accrual)

K&M adjustment	\$ (88,666.67)				
DeptID	Account	Expnd Cd	Proj	Activity	TU Loc
533900	9230000	403	AFFAUDIT	4500	0000

ONCOR ELECTRIC DELIVERY COMPANY LLC
NORMALIZE SEMPRA CORPORATE TAX SERVICES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Normalize Sempra Corporate Tax Services

2

3

4 Test Year Amount to Remove

(a) \$ 4,250

5

6

(b)

7

8

9

Adjustment Needed : (c) = (b) - (a) \$ (4,250)

10

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Method of Functionalization:	PAYXAG Factor
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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A923	\$ (4,250)	\$ (936)	\$ -	\$ -	\$ (936)	\$ (2,582)	\$ -	\$ (2,582)	\$ (704)	\$ (28)
		<u>\$ (4,250)</u>	<u>\$ (936)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (936)</u>	<u>\$ (2,582)</u>	<u>\$ -</u>	<u>\$ (2,582)</u>	<u>\$ (704)</u>	<u>\$ (28)</u>

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Oncor Electric Delivery Company LLC
 K&M O&M Adjustment for Sempra tax services (affiliate SMTXH)



488 8th Avenue, HQ1133
 San Diego, CA 92101 Fax
 ID: 81-4834-734

Invoice Date: 01/07/2022

Oncor Electric Delivery
 1616 Avenida Rodgers Frey
 Suite 6M-003
 Dallas, TX 75203-1234
 Attn: Bonnie Guzman-Ramirez

Invoice #
 C01102022-OED

Description	Amount
- DOW No. 1 Consulting related to uncertain tax positions	\$ 27,000.00
- DOW No. 2 Annual Tax Return Review	\$ 63,000.00
- DOW No. 3 Annual Comptax Access	\$ 25,750.00
Total	\$ 115,750.00

PAYMENT DUE ON OR BEFORE 02/15/2022 \$ 115,750.00

Please submit payment by wire transfer:

Contact: Cash Management for wire instructions
 Email: CashMgmt@sempra.com

For questions regarding this invoice, please contact:

Attn: Corporate Accounting
 Roger Kasper or Dominic Villanueva
 Phone: (202) 415-9676 or (415) 695-2344
 Fax: (619) 819-2053
 Email: DKASPER@SEMCPRA.COM
DVILLANUEVA@SEMCPRA.COM

2021 test year accrual	\$ 120,000	EC 456	Sempra Corporate Tax
Invoice	\$ 115,750		
K&M adjustment	\$ (4,250)		

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE WRITE-OFF OF CANCELLED PARTNER PROJECTS
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Remove Write-Off of Cancelled Partner Projects

2

3

4 Test Year Amount to Remove

(a) \$ 25,360

5

6

(b)

7

8

9

Adjustment Needed : (c) = (b) - (a) \$ (25,360)

10

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Method of Functionalization:	Direct Assigned
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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
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17

18

A593	\$	(22,350)	\$ -	\$ -	\$ -	\$ -	(22,100)	\$ -	(22,100)	\$ (250)	\$ -
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19

A926	\$	(3,010)	-	-	-	-	(3,003)	-	(3,003)	(7)	-
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20

	\$	(25,360)	\$ -	\$ -	\$ -	\$ -	(25,103)	\$ -	(25,103)	\$ (257)	\$ -
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Oncor Electric Delivery Company LLC
2021 Test Year K&M O&M Adjustment for write-off of Partner projects
Journal Entry Spreadsheet

Business Unit	ESD	Journal Number	0000959265	Lines	336	Preparer ID				
Ledger	ACTUALS	Journal Date	44377	Debits	121,192.77	Approver ID				
Feeder Source:	89	Journal Group:	JEREWORX	Credits	(121,192.77)	Approver Name.				
Source	UJE	WD Due	3	Net	0.00	Reversal Code:	N			
		Frequency	N	Currency	USD	Reversal Date				
Description:	Clear Sharyland projects that were canceled during shut down of Partner Estimating System						Document	000_2021-06-30_0000959265_xlsm		
BU	DeptID	Account	EC	Project	Location	Activity	Affiliate	Amount	Reference	Description

<u>K&M Adjustments</u>										
		5930000		Various				(22,350.19)		Remove write-off to O&M of former Partner projects
		9260000		550				(3,010.17)		H&W benefits (excludes pension & OPEBs)
								<u>(25,360.36)</u>		

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE SDTS BOND REPORTING FEES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Remove SDTS Bond Reporting Fees

2
3
4
5
6
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Test Year Amount to Remove	(a)	\$	8,011
	(b)		
Adjustment Needed :	(c) = (b) - (a)	<u>\$</u>	<u>(8,011)</u>

10
11

Method of Functionalization:	PAYXAG Factor
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12
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14

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A930 2	\$ (8,011)	\$ (1,764)	\$ -	\$ -	\$ (1,764)	\$ (4,866)	\$ -	\$ (4,866)	\$ (1,327)	\$ (53)
		<u>\$ (8,011)</u>	<u>\$ (1,764)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,764)</u>	<u>\$ (4,866)</u>	<u>\$ -</u>	<u>\$ (4,866)</u>	<u>\$ (1,327)</u>	<u>\$ (53)</u>

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21

Oncor Electric Delivery Company LLC
K&M O&M Adjustment to remove bond reporting exchange fee
FINANCIAL INFORMATION MANAGEMENT REPORT

PURCHASE DRILL

Ledger	Template	Journal	Year	Period	DeptID	Account	Cd	Expnd TU	Loc	Proj	Activity	Monetary Amount	New Voucher ID	PMMS Voucher Number	Vendor Name	New Vendor ID	PMMS Vendor ID	checkno	Invoice Number	
ACTUALS	PURCHASE	JPR0956683	2021	4	556100	9302000	055	0000		00000000	0000	8,010.50	00493410	00493410	INTRALINKS INC	3020010	000790450	2200381305	INV01119894	
												8,010.50								

(8,010.50)	Exclude SDTS Bond Reporting Exchange
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ONCOR ELECTRIC DELIVERY COMPANY LLC
MERIT INCREASE AND WAGES ANNUALIZED
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Merit Increase and Wages Annualized

2			
3			
4		(a)	\$ -
5			
6	Test Year Amount to Add	(b)	16,035,964
7			
8			
9		Adjustment Needed :	(c) = (b) - (a) <u>\$ 16,035,964</u>
10			
11			

12 Method of Functionalization: Direct Assigned and PAYXAG Factor

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
17											
18	A566	\$ 2,390,950	\$ 2,390,950	\$ -	\$ -	\$ 2,390,950	\$ -	\$ -	\$ -	\$ -	\$ -
19	A588	\$ 7,783,249	-	-	-	-	7,783,249	-	7,783,249	-	-
20	A920	\$ 5,861,765	1,290,770	-	-	1,290,770	3,561,019	-	3,561,019	970,905	39,071
21											
22		<u>\$ 16,035,964</u>	<u>\$ 3,681,720</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,681,720</u>	<u>\$ 11,344,268</u>	<u>\$ -</u>	<u>\$ 11,344,268</u>	<u>\$ 970,905</u>	<u>\$ 39,071</u>
23											

K&M adjustment for O&M expense to capture 2021 merit increases annualized, December 2021 level of FTEs annualized, and 2022 merit increases

		ESD O&M		K&M		K&M adjustment	
		% for 2021 merit annualized & YE FTEs	Increase in \$s	Adjusted ESD Labor	Captures 2021 merit increases & YE FTEs	Effective incr %s	
101	Regular Earnings - Exempt Empl	\$ 83,703,707	2.61%	\$ 2,184,956	\$ 85,888,663	Percentage increase based on December annualized	
102	Regular Earnings - Non-Exempt	\$ 80,357,269	3.24%	\$ 2,603,531	\$ 82,960,800	Percentage increase based on December annualized	
103	Regular Earnings - Part-Time E	\$ -		\$ -	\$ -		
104	Overtime Earnings - Exempt Emp	\$ 9,664		\$ -	\$ 9,664		
105	Overtime Earnings - Non-Exempt	\$ 33,209,879	31.46%	\$ 819,132	\$ 34,029,011	Percentage of overtime earnings/regular earnings	
106	Overtime Earnings - Part-Time	\$ -		\$ -	\$ -		
	Total ESD regular & OT	\$ 197,280,519		\$ 5,607,619	\$ 202,888,138		2.84%
		TRN O&M		K&M			
		% for 2021 merit annualized & YE FTEs	Increase in \$s	Adjusted TRN Labor			
101	Regular Earnings - Exempt Empl	\$ 20,789,204	2.60%	\$ 539,974	\$ 21,329,177	Percentage increase based on December annualized	
102	Regular Earnings - Non-Exempt	\$ 22,287,607	1.21%	\$ 269,175	\$ 22,556,783	Percentage increase based on December annualized	
103	Regular Earnings - Part-Time E	\$ (184)		\$ -	\$ (184)	Percentage increase based on December annualized	
104	Overtime Earnings - Exempt Emp	\$ 6,517		\$ -	\$ 6,517		
105	Overtime Earnings - Non-Exempt	\$ 3,879,304	36.02%	\$ 96,962	\$ 3,976,266	Percentage of overtime earnings/regular earnings	
106	Overtime Earnings - Part-Time	\$ -		\$ -	\$ -		
	Total TRN regular & OT	\$ 46,962,449		\$ 906,111	\$ 47,868,560		1.93%
	Total ESD & TRN regular & OT	\$ 244,242,968	Total 2021 merit annualized & YE FTEs	\$ 6,513,730	\$ 250,756,698		2.67%

		2022 Merit K&M			
		% for 2022 merit increases	Increase in \$s		
101	Regular Earnings - Exempt Empl	3.50%	\$ 3,752,624	2022 merit increase applied to adjusted TY earnings	
102	Regular Earnings - Non-Exempt	3.50%	\$ 3,693,115	2022 merit increase applied to adjusted TY earnings	
103	Regular Earnings - Part-Time E	3.50%	\$ (6)	2022 merit increase applied to adjusted TY earnings	
104	Overtime Earnings - Exempt Emp	3.50%	\$ 566	2022 merit increase applied to adjusted TY earnings	
105	Overtime Earnings - Non-Exempt	3.50%	\$ 1,330,185	2022 merit increase applied to adjusted TY earnings	
106	Overtime Earnings - Part-Time	3.50%	\$ -	2022 merit increase applied to adjusted TY earnings	
	Total K&M adjustment for 3.5% merit increase effective 2022		\$ 8,776,484		3.50%

		Total K&M			
		Increase in \$s			
101	Regular Earnings - Exempt Empl	\$ 6,477,554			
102	Regular Earnings - Non-Exempt	\$ 6,565,822			
103	Regular Earnings - Part-Time E	\$ (6)			
104	Overtime Earnings - Exempt Emp	\$ 566			
105	Overtime Earnings - Non-Exempt	\$ 2,246,279			
106	Overtime Earnings - Part-Time	\$ -			
	Total K&M adjustment for 2021 merit increases annualized, December 2021 FTE level annualized & 2022 merit increases	\$ 15,290,214			6.26%

2021 merit labor increases were effective March 2021 (2/26/2021) except for employees covered by a collective bargaining agreement, increases were effective November 2021 (10/26/2021)
2022 merit labor increases were effective March 2022 (2/26/2022) except for employees covered by a collective bargaining agreement, increases will be effective November 2022 (10/26/2022)

Variable Time Labor		O&M variable time		Total K&M			
		% for 2021 merit annualized & YE FTEs	Increase in \$s	Adjusted Variable Time Labor			
108	Non-Productive Time Clearing - ESD	\$ 8,886,222	3.27%	\$ 290,867	\$ 9,177,089	Percentage increase based on December annualized	
108	Non-Productive Time Clearing - TRN	\$ 2,814,412	1.21%	\$ 33,991	\$ 2,848,403	Percentage increase based on December annualized	
	Total 2021 merit annualized & YE FTEs		\$ 324,858	\$ 12,025,492			2.78%

Adjusted Variable Time Labor		O&M variable time		Total K&M			
		% for 2022 merit increases	Increase in \$s	Adjusted Variable Time Labor			
108	Non-Productive Time Clearing - ESD	\$ 9,177,089	3.50%	\$ 321,198	\$ 9,498,287	2022 merit increase applied to adjusted TY earnings	
108	Non-Productive Time Clearing - TRN	\$ 2,848,403	3.50%	\$ 99,694	\$ 2,948,097	2022 merit increase applied to adjusted TY earnings	
	Merit increase for variable time		\$ 420,892	\$ 12,446,384			3.50%
	Total K&M adjustment for 2021 merit increases annualized, December 2021 FTE level annualized & 2022 merit increases		\$ 745,750				

Summary - Annualized 2021 merit increases, Dec 2021 FTEs, and 2022 merit increases:		Total K&M			
		Increase in \$s			
101	Regular Earnings - Exempt Empl	\$ 6,477,554			6.20%
102	Regular Earnings - Non-Exempt	\$ 6,565,822			6.40%
103	Regular Earnings - Part-Time E	\$ (6)			3.50%
104	Overtime Earnings - Exempt Emp	\$ 566			3.50%
105	Overtime Earnings - Non-Exempt	\$ 2,246,279			6.06%
106	Overtime Earnings - Part-Time	\$ -			0.00%
108	Variable Time Loading	\$ 745,750			6.37%
	Total K&M	\$ 16,035,964			6.27%

ONCOR ELECTRIC DELIVERY COMPANY LLC
AMORTIZATION OF RATE CASE EXPENSES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Amortization of Rate Case Expenses

2
3
4
5
6

(a) \$ -
(b) 1,646,626

Test Year Amount to Add

7
8
9

Adjustment Needed : (c) = (b) - (a) \$ 1,646,626

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Method of Functionalization: Direct Assigned

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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A928	\$ 1,646,626	\$ -	\$ -	\$ -	\$ -	\$ 1,646,626	\$ -	\$ 1,646,626	\$ -	\$ -
		<u>\$ 1,646,626</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,646,626</u>	<u>\$ -</u>	<u>\$ 1,646,626</u>	<u>\$ -</u>	<u>\$ -</u>

21

Rate Case Expenses - 2016 Test Year, Docket No. 46957 (Post-Cutoff)	\$ 331,994
Rate Case Expenses - TCJA Tax Case, Docket No. 48325	334,785
Rate Case Expenses - DCRF Case, Docket No. 48231	304,616
Rate Case Expenses - DCRF Case, Docket No. 49427	167,728
Rate Case Expenses - AMS Reconciliation, Docket No. 49721	178,483
Rate Case Expenses - DCRF Case, Docket No. 51996	215,522
Rate Case Expenses - December 2021 Test Year Rate Case (Estimate)	6,700,000
Rate Case Expenses - Total Request	<u>\$ 8,233,128</u>

Amortization Period 5

Adjustment Needed \$ 1,646,626

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE TELECOM O&M EXPENSE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment: Remove Telecom O&M Expense

2

3

4 Test Year Amount to Remove

(a) \$ 88,342

5

6

(b)

7

8

Adjustment Needed : (c) = (b) - (a) \$ (88,342)

9

10

11

Method of Functionalization:	Direct Assigned
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13

14

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A561	\$ 124,763	\$ 124,763	\$ -	\$ -	\$ 124,763	\$ -	\$ -	\$ -	\$ -	\$ -
	A566	\$ 140,347	140,347	-	-	140,347	-	-	-	-	-
	A586	\$ (308,806)	-	-	-	-	-	-	-	(308,806)	-
	A588	\$ 49,159	-	-	-	-	49,159	-	49,159	-	-
	A931	\$ (93,804)	(93,804)	-	-	(93,804)	-	-	-	-	-
		<u>\$ (88,342)</u>	<u>\$ 171,306</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171,306</u>	<u>\$ 49,159</u>	<u>\$ -</u>	<u>\$ 49,159</u>	<u>\$ (308,806)</u>	<u>\$ -</u>

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Oncor Electric Delivery Company LLC
TELECOM EXPENSES ALLOCATED THROUGH LEASE PROCESS

Year 2021

Sum of Amount	Dept	Func	Account					Grand Total	
Workorder			1070000	5610000	5660000	5860000	5880000	9310000	
BLTOW	511011	DIST	7,919.08				2,317.81		10,236.89
	511401	MET				353,268.10			353,268.10 18%
	516001	DIST	542,360.11				426,664.35		969,024.46 51%
	524100	TRAN	120,717.63	12,747.77	465,487.19				598,952.59 31%
BLTOW Total			670,996.82	12,747.77	465,487.19	353,268.10	428,982.16		1,931,482.04
CO	516001	DIST					79,907.29		79,907.29 46%
	571900	TRAN						93,804.10	93,804.10 54%
CO Total							79,907.29	93,804.10	173,711.39
Grand Total			670,996.82	12,747.77	465,487.19	353,268.10	508,889.45	93,804.10	2,105,193.43
									Current Total
								DIST 1,059,168.64	50%
								TRAN 692,756.69	33%
								MET 353,268.10	17%
			TOTAL	COH	EXP				New total
				32%	68%				Gross Plant
			107	588	561	566	931		DIST 1,161,582.58 55.1770%
DIST	550,279.19	508,889.45					1,059,168.64		TRAN 899,149.17 42.7110%
	52%	48%							MET 44,461.68 2.1120%
Adjustment	53,255.25	49,158.69					102,413.94		Total Adjustment O&M Adjustment
									DIST 102,413.94 49,158.69
TRAN	120,717.63		12,747.77	465,487.19	93,804.10		692,756.69		TRAN 206,392.48 171,305.76
	17%		2%	67%	14%				MET (308,806.42) (308,806.42)
Adjustment	35,086.72		4,127.85	138,282.96	28,894.95		206,392.48		(88,341.97)
Revised Adjustment	120,717.63		106,551.87	465,487.19			692,756.69		
	17%		15%	68%					
Revised Adjustment	35,086.72		124,762.97	140,346.89	(93,804.10)		206,392.48		

Total:	OM Adjustment		Deptid	
ESD	5880000	49,158.69	516001	DIST
ESD	5860000	(308,806.42)	511401	MET
TRN	5610000	124,762.97	524100	TRAN
TRN	5660000	140,346.89	524100	TRAN
TRN	9310000	(93,804.10)	571900	TRAN
		(88,341.97)		

ONCOR ELECTRIC DELIVERY COMPANY LLC
LEASE FACILITIES ADJUSTMENTS
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Lease Facilities Adjustments (ESB, 777 Main, FT. Worth North SC, Midland, Odessa, Amarillo)

2
3

4 Test Year Amount to Remove (a) \$ 1,608,393

5
6 (b)

7
8
9 Adjustment Needed : (c) = (b) - (a) \$ (1,608,393)

10
11

Method of Functionalization:	Direct Assigned and PAYXAG
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12
13
14

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A561	\$ (33,754)	\$ (33,754)	\$ -	\$ -	\$ (33,754)	\$ -	\$ -	\$ -	\$ -	\$ -
	A566	(693,198)	(693,198)	-	-	(693,198)	-	-	-	-	-
	A580	(297,089)	-	-	-	-	(297,089)	-	(297,089)	-	-
	A588	(118,142)	-	-	-	-	(118,142)	-	(118,142)	-	-
	A597	(13,076)	-	-	-	-	(13,076)	-	(13,076)	-	-
	A930.2	(421,887)	(92,900)	-	-	(92,900)	(256,296)	-	(256,296)	(69,879)	(2,812)
	A931	(31,246)	(6,881)	-	-	(6,881)	(18,982)	-	(18,982)	(5,175)	(208)
		\$ (1,608,393)	\$ (826,733)	\$ -	\$ -	\$ (826,733)	\$ (703,585)	\$ -	\$ (703,585)	\$ (75,054)	\$ (3,020)

25
26
27

	<u>Test Year Amount</u>
Midland Annex/Office	\$ (8,786.16)
Odessa SC	(76,389.02)
Amarillo Grid Mgmt Cntr.	(33,754.40)
777 Ft. Worth	(30,871.30)
Ft. Worth North SC	(47,453.85)
ESB Lease	(1,411,138.62)
Total Adjustment	<u><u>\$ (1,608,393.35)</u></u>

ONCOR ELECTRIC DELIVERY COMPANY LLC
NORMALIZE EMPLOYEE EXPENSES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
1	Proposed Adjustment: Normalize Employee Expenses	
2		
3		
4		
5		(a) \$ -
6	Test Year Amount to Add	(b) 5,800,000
7		
8		
9		Adjustment Needed: (c) = (b) - (a) \$ 5,800,000
10		
11		
12	Method of Functionalization:	Direct Assigned
13		
14		

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A560	\$ (39,380)	\$ (39,380)	\$ -	\$ -	\$ (39,380)	\$ -	\$ -	\$ -	\$ -	\$ -
	A561	335,477	335,477	-	-	335,477	-	-	-	-	-
	A562	(1,168)	(1,048)	-	-	(1,048)	(120)	-	(120)	-	-
	A563	774	774	-	-	774	-	-	-	-	-
	A566	845,968	843,150	-	-	843,150	2,818	-	2,818	-	-
	A568	8,593	8,527	-	-	8,527	-	-	-	66	-
	A570	5,506	5,350	-	-	5,350	156	-	156	-	-
	A571	718	718	-	-	718	-	-	-	-	-
	A573	5,198	5,095	-	-	5,095	103	-	103	-	-
	A580	213,472	50	-	-	50	207,989	-	207,989	3,508	1,925
	A581	(37,884)	-	-	-	-	(37,884)	-	(37,884)	-	-
	A582	(2,107)	(249)	-	-	(249)	(1,858)	-	(1,858)	-	-
	A583	79,361	1	-	-	1	79,355	-	79,355	5	-
	A584	18,896	-	-	-	-	18,895	-	18,895	1	-
	A585	97	-	-	-	-	97	-	97	-	-
	A586	240,492	-	-	-	-	-	-	-	240,492	-
	A587	45	-	-	-	-	45	-	45	-	-
	A588	849,068	6,851	-	-	6,851	785,252	-	785,252	54,760	2,205
	A590	63,117	3,798	-	-	3,798	51,238	-	51,238	8,082	-
	A592	(9,637)	(776)	-	-	(776)	(8,862)	-	(8,862)	-	-
	A593	64,672	1	-	-	1	64,566	-	64,566	105	-
	A594	3,305	-	-	-	-	3,300	-	3,300	5	-
	A595	12,843	-	-	-	-	12,843	-	12,843	0	-
	A596	5,985	-	-	-	-	5,975	-	5,975	10	-
	A597	204,556	-	-	-	-	-	-	-	204,556	-
	A598	(18,610)	-	-	-	-	(18,275)	-	(18,275)	(335)	-
	A901	(192)	-	-	-	-	-	-	-	(167)	(25)
	A903	95,128	-	-	-	-	0	-	0	5,559	89,568
	A908	141,778	-	-	-	-	750	-	750	1,739	139,289
	A920	(2,462)	(84)	-	-	(84)	(2,312)	-	(2,312)	(63)	(3)
	A921	2,673,447	757,477	-	-	757,477	1,204,169	-	1,204,169	291,721	420,080
	A923	18,175	4,993	-	-	4,993	10,068	-	10,068	2,530	584
	A930 2	(48,755)	(4,130)	-	-	(4,130)	(21,392)	-	(21,392)	(4,704)	(18,529)
	A932	377	-	-	-	-	377	-	377	-	-
	A935	73,151	27,253	-	-	27,253	45,450	-	45,450	447	-
		\$ 5,800,000	\$ 1,953,847	\$ -	\$ -	\$ 1,953,847	\$ 2,402,742	\$ -	\$ 2,402,742	\$ 808,318	\$ 635,094

Oncor Electric Delivery Company LLC
K&M O&M Adjustment for employee expenses - adjust to pre-pandemic level

Account	Description	Ec Group-Employee Expenses 300	Airline Travel 301	Personal Vehicles (Mileage On) 302	Business & Prof Organization D 304	Employee Relocation 305	Training And Education 306	Business Meals 307	Taxable Reimbursements 308	Other Employee Reimbursable Ex 309	Entertainment Expenses Non dad 310	Employee Appreciation 312	Meals with Union Officials 314	2021 Total	
5600000	Supervision & Engineering	0.00	386.22	2,848.69	593.85	80,670.12	527.31	634.78	0.00	2,392.46	0.00	8,485.73	0.00	96,547.96	5600000
5610000	Lead Dispatching	0.00	0.00	13,090.38	11,097.75	99,305.96	37,020.00	55,991.57	0.00	7,247.93	0.00	530.88	0.00	224,374.47	5610000
5620000	Station Expenses	0.00	0.00	0.00	0.00	0.00	0.00	255.17	2,663.29	0.00	0.00	0.00	0.00	2,918.46	5620000
5630000	Overhead Lines Expenses	0.00	0.00	0.00	0.00	0.00	0.00	141.17	763.89	0.00	0.00	56.25	0.00	961.31	5630000
5660000	Misc Transmission Expenses	0.00	12,442.58	61,884.20	2,042.95	411,664.91	172,951.74	144,243.74	10,983.66	264,529.17	12,516.00	100,328.31	0.00	1,196,587.36	5660000
5680000	Maint-Supervision&Engineering	0.00	180.85	123.44	0.00	0.00	0.00	280.27	0.00	148.97	0.00	0.00	0.00	742.53	5680000
5700000	Maint-Station Equipment	0.00	0.00	69.60	0.00	0.00	0.00	170.18	9,522.99	0.00	0.00	0.00	0.00	9,797.77	5700000
5710000	Maint Overhead Lines	0.00	0.00	0.00	0.00	0.00	0.00	253.60	6,935.32	0.00	0.00	0.00	0.00	7,189.92	5710000
5720000	Maint Underground Lines	0.00	0.00	0.00	0.00	0.00	0.00	79.02	0.00	0.00	0.00	0.00	0.00	79.02	#N/A
5730000	Maint Misc Transmission Plant	0.00	0.00	0.00	0.00	0.00	0.00	1,201.38	747.09	1,704.98	0.00	84.82	0.00	3,738.25	5730000
5800000	Oper-Supervision&Engineering	0.00	263.45	44,439.25	4,793.92	8,491.12	28,905.82	49,935.66	1,986.67	32,452.57	0.00	6,717.30	0.00	177,895.76	5800000
5810000	Lead Dispatching	0.00	0.00	366.80	0.00	10.99	37.50	26,200.54	20,750.00	11,532.98	0.00	0.00	0.00	67,898.81	5810000
5820000	Station Expenses	0.00	0.00	0.00	0.00	0.00	0.00	230.54	5,575.07	29.00	0.00	0.00	0.00	5,843.61	5820000
5830000	Overhead Lines Expenses	0.00	0.00	553.02	0.00	0.00	0.00	13,501.89	133,547.30	51,690.20	0.00	2,178.92	0.00	201,471.33	5830000
5840000	Underground Lines Expenses	0.00	0.00	18.65	0.00	0.00	0.00	727.30	28,687.73	44,643.46	0.00	0.00	0.00	74,077.14	5840000
5860000	Meter Expenses	0.00	0.00	8,905.67	0.40	0.00	64,403.85	51,657.01	31,831.28	180,520.82	0.00	85,944.34	0.00	432,063.16	5860000
5870000	Customer Installation Expenses	0.00	0.00	0.00	0.00	0.00	0.00	136.89	1,289.73	0.00	0.00	0.00	0.00	1,426.62	5870000
5880000	Misc Distribution Expenses	97.37	10,929.66	126,816.81	8,297.50	347,577.26	306,147.79	384,233.36	129,267.36	329,975.10	14,581.26	1,024,887.47	25.80	2,879,955.86	5880000
5890000	Rents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.00	0.00	0.00	0.00	89.00	#N/A
5900000	Maint Supervision&Engineering	0.00	22.00	14,861.65	135.50	6,326.40	659.21	9,553.00	298.74	8,545.31	0.00	339.62	0.00	40,741.43	5900000
5920000	Maint Station Equipment	0.00	0.00	0.00	0.00	0.00	0.00	1,163.63	17,967.07	5,027.85	0.00	0.00	0.00	24,178.55	5920000
5930000	Maint Overhead Lines	0.00	314.53	13,782.75	1,740.34	0.00	8,401.79	46,393.17	285,099.88	21,398.78	0.00	2,479.10	0.00	378,580.32	5930000
5940000	Maint-Underground Lines	0.00	0.00	1,870.67	0.00	0.00	0.00	1,810.57	55,063.59	330.33	0.00	0.00	0.00	59,204.50	5940000
5950000	Maint-Line Transformers	0.00	553.80	117.94	3.20	152.00	1,971.92	4,322.94	6,510.81	0.00	0.00	0.00	0.00	13,279.51	5950000
5960000	Maint Street Light & Signal	0.00	0.00	36.50	0.00	0.00	0.00	122.71	79.95	465.00	0.00	0.00	0.00	1,558.52	5960000
5970000	Maint Meters	0.00	103.40	4,266.70	0.00	0.00	10,338.76	42,073.47	6,793.60	73,863.68	0.00	631.43	0.00	137,871.10	5970000
5980000	Maint Misc Distribution Plant	0.00	0.00	0.00	100.00	0.00	11,902.04	7,721.36	1,607.90	4,432.34	0.00	794.23	0.00	26,557.87	5980000
9010000	Supervision Customer Accounts	0.00	0.00	0.00	0.00	0.00	0.00	254.33	0.00	511.78	0.00	0.00	0.00	766.25	9010000
9030000	Customer Records & Collections	0.00	744.86	3,247.27	0.00	0.00	4,993.67	7,241.88	318.75	5,726.90	0.00	8,146.90	0.00	36,119.23	9030000
9080000	Customer Assistance Expense	0.00	0.00	2,318.46	79.00	0.00	895.00	7,263.36	0.00	988.23	0.00	0.00	0.00	11,544.05	9080000
9200000	Administrative & Gen Salaries	0.00	0.00	0.00	0.00	0.00	0.00	314.87	12.50	3,030.21	0.00	0.00	0.00	3,363.58	9200000
9210000	Office Supplies & Expenses	0.00	30,945.68	84,344.78	88,727.02	129,426.00	175,386.92	273,163.27	1,284.15	527,433.20	242,639.16	546,220.04	0.00	2,079,550.22	9210000
9230000	Outside Service Employed	0.00	0.00	0.00	145.00	0.00	11,573.96	0.00	15,018.80	3,635.80	0.00	1,415.01	0.00	31,788.57	9230000
9250000	Injuries & Damages - Insurance	0.00	0.00	0.00	0.00	0.00	0.00	55.33	0.00	0.00	0.00	0.00	0.00	55.33	#N/A
9302000	Misc General Expenses	0.00	0.00	1,014.72	70.00	416.60	10,018.20	37,338.17	153.11	9,792.16	0.00	24,938.84	0.00	83,789.82	9302000
9320000	Maintenance Of General Plant	0.00	0.00	46.00	0.00	0.00	0.00	248.19	0.00	4,368.84	0.00	0.00	0.00	294.19	9320000
9350000	Maint General Plant-Elec	0.00	0.00	1,013.32	0.00	0.00	0.00	135.32	970.38	4,368.84	0.00	0.00	0.00	7,065.01	9350000
	Total	\$97.37	\$56,887.13	\$386,678.89	\$85,626.23	\$1,085,622.32	\$432,419.40	\$1,160,724.42	\$766,143.92	\$1,611,045.84	\$269,736.52	\$1,819,266.54	\$25.80	\$4,113,874.38	

Account	Description	Ec Group Employee Expenses 300	Airline Travel 301	Personal Vehicles (Mileage Onl) 302	Business & Prof Organization D 304	Employee Relocation 305	Training And Education 306	Business Meals 307	Taxable Reimbursements 308	Other Employee Reimbursable Ex 309	Entertainment Expenses Non-ded 310	Employee Appreciation 312	Meals with Union Officials 314	2021 Total
5600000	Supervision & Engineering		5 648 80	10 603 87	141 50	20 020 11	2 990 05	3 497 66		14 258 05		10 00	-	57,169 24
5610000	Load Dispatching		42 751 33	67,037 59	9 410 88	177 747 93	83 812 97	72 246 48		99 518 77		7 325 36	-	559,851 31
5620000	Station Expenses							126 70	1 623 55					1,750 25
5630000	Overhead Lines Expenses							237 72	1 497 27					1,734 99
5650000	Misc Transmission Expenses		114,145 69	182 927 09	47 842 93	409 031 88	152 492 30	380 107 41	11 374 28	842 202 90		115 188 28		2,055,412 73
5680000	Maint-Supervision&Engineering		1 500 18	3 002 61		1 640 39	52 62	617 54		2,522 05				9,335 99
5700000	Maint-Station Equipment						495 00	2,135 14	9 243 84	3,420 46				15,303 44
5710000	Maint-Overhead Lines							344 93	7 551 77	9 72				7,906 42
5730000	Maint Misc Transmission Plant			98 60				859 20	1,185 46	6 757 84		24 99		8,938 09
5760000	Oper-Supervision&Engineering	292 09	14 690 03	80 535 57	3 040 56	6 620 86	59 619 86	107 197 74	2 150 11	92 504 63		23 131 91		391,184 96
5810000	Load Dispatching			1,759 32				1,321 02	22 646 00	4,114 72				30,015 04
5820000	Station Expenses							48 32	3,326 32	190 75				3,736 39
5830000	Overhead Lines Expenses			607 87				12 889 00	208 483 07	58 202 80		694 59		280,857 43
5840000	Underground Lines Expenses			1,204 18				497 23	48 486 51	42 805 45				92,973 37
5850000	Street Light & Signal System								80 70					96 70
5860000	Meter Expenses		14 210 55	30 526 47	90 00	94,580 75	9,054 43	150 980 51	41 842 09	288 265 32		45 253 77		672,903 89
5870000	Customer Installation Expenses							91 38	1 420 05					1,471 41
5880000	Misc Distillation Expenses	515 20	98 056 72	353,766 01	8,485 82	643,738 06	324 009 23	620 992 18	134,651 33	880 808 86	16 71	475 869 94		3,543,010 94
5900000	Maint-Supervision&Engineering		6,077 43	28 358 35	11 25	12 722 03	2 622 67	12,237 87	331 97	27 978 02		10 525 53		103,863 12
5920000	Maint-Station Equipment			88 16				1,478 63	11,854 08	1,022 50				14,541 37
5930000	Maint-Overhead Lines		7 655 75	29 621 17	1 978 11	25 628 08	33 285 41	62 420 78	189 982 99	90 887 94		21,797 97		443,278 20
5940000	Maint-Underground Lines			398 41			48 00	6,161 00	46 426 38	4 956 17		177 28		62,589 53
5950000	Maint Line Transformers			590 08				2 345 15	6 000 06	11,840 88				26,122 24
5960000	Maint Street Light & Signal			476 74				356 50	1 484 27	3 874 75		413 93		7,541 48
5970000	Maint Meters		3 090 05	19 162 17		44 532 86	11 584 88	68 604 80	10 488 28	180 024 95		4 958 73		342,428 73
5880000	Maint Misc Distillation Plant			1 125 43			2 432 51	713 28	2 085 10	1 114 97		498 56		7,947 92
9010000	Suspension Customer Accounts			593 92										593 92
9030000	Customer Receipts & Collections		11 678 02	15 442 50	340 00		7,089 78	49 443 05	458 25	28 591 61		12 205 64		125,246 85
9080000	Customer Assistance Expense		11 033 32	34 186 07	79 00		4 962 07	54 199 99	126 30	48 376 37		384 29		153,347 41
9200000	Administrative & Gen Salaries			(48 15)				902 20	9 38	37 71				901 14
9210000	Office Supplies & Expenses		493 376 45	344 355 98	142 833 51	88 345 89	504 268 69	1 358 852 13	2 035 58	1 524 872 47	181 80	516 085 13	86 28	4,975,103 89
9230000	Outside Services Employed		560 46	627 00			19 330 38	25 903 62		2 750 33		791 33		48,983 12
9302000	Misc General Expenses		713 13	1 883 68	84 05		4 598 31	11 742 31	36 41	12 220 09		3 756 97		35,034 85
9370000	Maintenance Of General Plant			103 24				537 11	18 75	12 00				671 10
9350000	Maint General Plant Elec		785 91	794 60		62 183 32	100 00	8 497 75	1 995 31	7 665 73		193 14		80,215 76
Total		807 29	427,663 77	1,209,219 48	215,984 61	1,591,793 06	1,225,265 38	3,026,527 44	747,872 72	4,079,625 99	208 31	1,238,814 78	86 28	14,163,649 12

Account	Description	Ec Group-Employee Expenses 300	Airline Travel 301	Personal Vehicles (Mileage On) 302	Business & Prof Organization D 304	Employee Relocation 305	Training And Education 306	Business Meals 307	Taxable Reimbursements 308	Other Employee Reimbursable Ex 309	Entertainment Expenses Non-ded 310	Employee Appreciation 312	Meals with Union Officials 314	2021 Total	2019-2021 K&M adjustment	Check
5600000	Supervision & Engineering	-	5 280 58	7 755 18	(452 15)	(60 650 01)	2 463 34	2 862 88	-	11 864 83	-	(8 475 73)	-	(39 380 08)	(39 378 72)	
5610000	Load Dispatching	-	42 751 33	53 947 21	(1 896 87)	78 351 97	46 792 97	16 254 91	-	92 270 84	-	6 794 46	-	335 476 84	335 476 84	
5620000	Station Expenses	-	-	-	-	-	-	(128 47)	(1 039 74)	-	-	-	-	(1 168 21)	(1 168 21)	
5630000	Overhead Lines Expenses	-	-	-	-	-	-	96 55	733 38	-	-	(56 25)	-	773 68	773 68	
5650000	Misc Transmission Expenses	-	101 703 01	121 034 48	45 899 98	(2 633 03)	(20 459 44)	235 778 93	390 59	377 309 84	(24 816 00)	11 859 97	-	845 908 11	858 825 37	
5680000	Main Supervision&Engineering	-	1 219 33	2 879 17	-	-	52 62	728 27	-	2 373 68	-	-	-	8 530 46	8 530 46	
5700000	Main-Station Equipment	-	-	(89 60)	-	-	-	1 955 96	(279 15)	3 423 48	-	-	-	5 505 67	5 505 67	
5710000	Main-Overhead Lines	-	-	-	-	-	-	91 33	618 45	9 72	-	-	-	717 50	717 50	
5730000	Main Misc Transmission Plant	-	-	99 80	-	-	-	(342 18)	448 37	5 052 88	-	(59 83)	-	5 197 84	5 197 84	
5800000	Oper Supervision&Engineering	292 09	14 427 18	36 097 32	(1 753 36)	129 74	30 114 04	57 257 23	463 44	80 029 88	-	16 414 61	-	213 472 17	213 499 20	
5810000	Load Dispatching	-	-	1 392 52	-	(10 99)	-	198 48	(7 184 00)	(7 416 26)	-	-	-	(37 883 77)	(37 883 77)	
5820000	Station Expenses	-	-	-	-	-	160 00	(101 22)	(2 245 55)	-	-	-	-	(2 107 22)	(2 107 22)	
5830000	Overhead Lines Expenses	-	-	54 95	-	-	-	(612 88)	74 890 77	6 512 60	-	-	(1 484 33)	79 361 10	79 386 10	
5840000	Underground Lines Expenses	-	-	1 185 53	-	-	-	(230 07)	19 778 78	(1 838 01)	-	-	-	18 896 23	18 896 23	
5850000	Street Light & Signal System	-	-	-	-	-	-	96 70	-	-	-	-	-	96 70	96 70	
5860000	Motor Expenses	-	14 210 55	21 620 80	89 60	94 580 75	(55 349 22)	99 274 62	10 010 63	96 744 50	-	(40 690 57)	-	240 491 88	240 540 74	
5870000	Customer Installation Expenses	-	-	-	-	-	-	(65 53)	130 32	-	-	-	-	44 79	44 79	
5880000	Misc Distribution Expenses	417 83	86 898 27	228 940 20	2 188 32	299 161 70	17 861 44	236 884 28	6 241 02	560 773 00	(29 064 65)	(549 017 53)	(25 80)	449 087 98	803 954 08	
5900000	Main Supervision&Engineering	-	6 055 43	11 456 70	(124 25)	6 395 63	1 963 46	7 850 02	33 23	19 430 71	-	-	-	10 165 91	83 121 69	
5920000	Main Station Equipment	-	-	88 18	-	-	-	203 00	(6 012 89)	(4 005 35)	-	-	-	(9 637 18)	(9 637 18)	
5930000	Main Overhead Lines	-	7 351 22	16 838 42	237 77	25 628 08	24 883 62	17 057 01	(115 133 12)	69 489 16	-	19 318 87	-	64 671 63	64 697 88	
5940000	Main Underground Lines	-	388 41	572 21	-	-	48 00	6 350 43	(9 637 20)	4 416 84	-	-	-	3 305 03	3 305 03	
5950000	Main Line Transformers	-	92 30	442 14	(3 20)	-	-	2 228 63	1 677 12	6 330 05	-	-	-	12 842 73	12 842 73	
5960000	Main Street Light & Signal	-	540 84	441 24	-	-	356 50	1 361 58	205 50	3 409 75	-	-	-	5 984 96	5 984 96	
5970000	Main Meters	-	2 986 65	14 805 41	-	44 532 88	1 226 12	26 531 33	3 694 69	106 361 27	-	4 327 30	-	204 555 63	204 555 63	
5980000	Main Misc Distribution Plant	-	1 125 43	1 125 43	(100 00)	-	(9 469 53)	457 29	(3 317 37)	-	-	(297 67)	-	(18 609 95)	(18 609 95)	
9010000	Supervision Customer Accounts	-	-	573 76	-	-	-	(254 33)	-	(511 78)	-	-	-	(192 33)	(192 33)	
9030000	Customer Records & Collections	-	10 933 16	12 193 23	340 00	-	2 396 11	42 201 17	137 60	22 865 71	-	-	-	95 127 62	95 127 62	
9060000	Customer Assistance Expense	-	11 033 32	31 867 61	-	-	4 087 07	46 936 63	126 30	47 363 14	-	-	-	141 778 36	141 803 36	
9200000	Administrative & Gen Salaries	-	-	(48 15)	-	-	-	587 33	(3 12)	(2 998 50)	-	-	-	(2 462 44)	(2 462 44)	
9210000	Office Supplies & Expenses	-	462 430 77	259 904 58	74 106 49	(41 080 11)	326 901 77	1 081 039 28	751 43	981 772 20	(444 420 58)	(30 134 91)	86 28	2 673 447 11	2 895 553 47	
9230000	Outside Services Employed	-	560 46	-	482 00	(11 573 96)	19 330 38	10 884 82	(885 47)	-	-	-	-	18 174 55	18 174 55	
9232000	Misc General Expenses	-	713 13	868 96	14 05	(476 60)	(5 417 89)	(25 585 85)	(116 70)	2 427 91	-	(21 181 87)	-	(48 754 87)	(48 754 87)	
9232000	Maintenance Of General Plant	-	57 24	-	-	-	-	268 92	18 75	12 00	-	-	-	376 91	376 91	
9235000	Main General Plant Elec	-	765 91	(218 72)	-	62 183 32	100 00	6 382 43	1 024 03	3 288 89	-	(386 01)	-	73 150 75	73 150 75	
Total		709 92	770 547 85	823 115 38	119 238 38	496 170 74	392 845 99	1 841 069 85	(18 644 48)	2 452 738 78	(498 401 21)	(579 451 78)	60 48	5 800 000 00	6 050 008 09	
		0 01%	12 74%	13 61%	1 97%	8 20%	6 49%	30 51%	-0 31%	40 80%	-4 48%	-8 58%	0 00%	6 049 774 74	2019-2021 233 35	2021 accounts
														6 050 008 09	Initial adjustment	

Step 2 - Apply 2021 adjustment to exclude misc transactions
Exclusion - subtract from K&M increase

Row Labels	301	302	304	305	306	307	308	309	310	Grand Total	% increase
Sum of Total											74 6%
5600000								1 38		1 38	
5680000		8 43				84 74		361 09	12 400 00	12 857 26	
5630000						4 85		22 18		27 03	
5800000							25 00			25 00	
5880000	228 79					48 88				48 88	
5800000						74 52	22 03	60 78	14 500 00	14 866 10	
5800000						4 85				4 85	
5930000							26 25			26 25	
9080000								25 00		25 00	
9210000		16 80				4 649 58		15 468 98	201 973 00	222 106 36	
Grand Total	228 79	25 23	0 00	0 00	0 00	4 667 42	73 28	15 940 37	228 873 00	250 008 09	44 9%

ONCOR ELECTRIC DELIVERY COMPANY LLC
INCENTIVE COMPENSATION ADJUSTMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Incentive Compensation Adjustment

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6 Test Year Amount to Add

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(a)	\$	-
(b)		2,583,392
Adjustment Needed :	(c) = (b) - (a)	<u>\$ 2,583,392</u>

Method of Functionalization:	Direct Assigned and PAYXAG
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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A566	\$ 854,484	\$ 854,484	\$ -	\$ -	\$ 854,484	\$ -	\$ -	\$ -	\$ -	\$ -
	A588	238,675	-	-	-	-	238,675	-	238,675	-	-
	A920	1,490,234	328,152	-	-	328,152	905,316	-	905,316	246,833	9,933
		<u>\$ 2,583,392</u>	<u>\$ 1,182,636</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,182,636</u>	<u>\$ 1,143,991</u>	<u>\$ -</u>	<u>\$ 1,143,991</u>	<u>\$ 246,833</u>	<u>\$ 9,933</u>

Oncor Electric Delivery Company LLC
K&M O&M Adjustment for Incentive Comp - PEP, EAIP, LTIP

Incentive Comp	Adjusted Test Year			Unadjusted Test Year			K&M Adjustment			PR Tax Rates	K&M Adj Taxes
	A566	A588	A920	A566	A588	A920	A566	A588	A920		
ESD PEP		\$ 8,373,161 52	\$ 8,115,942 33		\$ 8,661,211 97	\$ 7,276,751 03	\$ -	\$ (288,050 45)	\$ 839,191 30	7.65%	\$ 42,162.27
TRN PEP	\$ 4,681,882 52		\$ 309,645 14	\$ 4,176,313 04		\$ 253,957.71	\$ 505,569 48	\$ -	\$ 55,687 43	7.65%	\$ 42,936 15
ESD EAIP		\$ 391,120 33	\$ 4,585,680 73		\$ 368,522 92	\$ 4,146,878 83	\$ -	\$ 22,597 41	\$ 438,801 90	1.45%	\$ 6,690 29
TRN EAIP	\$ 53,592 00		\$ -	\$ 49,572 60			\$ 4,019 40	\$ -	\$ -	1.45%	\$ 58 28
PEP/EAIP payout true-up in 2021				\$ (344,894 80)	\$ (504,127 72)	\$ (833,100 38)	\$ 344,894.80	\$ 504,127.72	\$ 833,100 38		\$ 101,999 76
PEP/EAIP	\$ 4,735,474.52	\$ 8,764,281 85	\$ 13,011,268 20	\$ 3,880,990 84	\$ 8,525,607.17	\$ 10,844,487.19	\$ 854,483 68	\$ 238,674.68	\$ 2,166,781.01	\$ 3,259,939 38	
LTIP 2022-2024 (103 5% * 2021-2023)			\$ 5,102,774 46				\$ -	\$ -	\$ 5,102,774.46	1.45%	\$ 73,990 22
LTIP 2021-2023			\$ 4,930,216 87			\$ 5,071,019 26	\$ -	\$ -	\$ (140,802.39)	1.45%	\$ (2,041 63)
LTIP 2020-2022			\$ 4,397,270 26			\$ 4,555,462.13	\$ -	\$ -	\$ (158,191 87)	1.45%	\$ (2,293 78)
LTIP 2019-2021						\$ 5,333,512 15	\$ -	\$ -	\$ (5,333,512.15)	1.45%	\$ (77,335 91)
LTIP 2018-2020 payout true-up in 2021						\$ 146,815 16	\$ -	\$ -	\$ (146,815 16)	1.45%	\$ (2,128.82)
LTIP	\$ -	\$ -	\$ 14,430,261.60	\$ -	\$ -	\$ 15,106,808 71	\$ -	\$ -	\$ (676,547 11)	\$ (676,547 11)	
Total							\$ 854,483 68	\$ 238,674 68	\$ 1,490,233 90	\$ 2,583,392 27	\$ 184,036 82
PEP, EAIP, LTIP	\$ 4,735,474 52	\$ 8,764,281 85	\$ 27,441,529 80								
Total PEP, EAIP, LTIP adjusted test year			\$ 40,941,286 17								
			O&M								
PEP			\$ 21,480,631 52								
EAIP			\$ 5,030,393 06								
LTIP			\$ 14,430,261 60								
Total PEP, EAIP, LTIP adjusted test year			\$ 40,941,286 17								

ONCOR ELECTRIC DELIVERY COMPANY LLC
PREPAID INSURANCE AMORTIZATION ADJUSTMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Prepaid Insurance Amortization Adjustment

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(a)	\$	-
(b)		2,842,184
Adjustment Needed :	(c) = (b) - (a)	<u>\$ 2,842,184</u>

Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A924	\$ 291,929	\$ 426,082	\$ -	\$ -	\$ 426,082	\$ (134,154)	\$ -	\$ (134,154)	\$ -	\$ -
	A925	2,550,256	1,199,842	-	-	1,199,842	1,350,414		1,350,414		
		<u>\$ 2,842,184</u>	<u>\$ 1,625,924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,625,924</u>	<u>\$ 1,216,261</u>	<u>\$ -</u>	<u>\$ 1,216,261</u>	<u>\$ -</u>	<u>\$ -</u>

Oncor Electric Delivery Company LLC
K&M O&M Adjustment for amortization of prepaid insurance

Source UJE
Date 2021-12-31

Sum of Monetary Amount	Journal	Annualize	December		ESD		TRN		ESD		TRN	
			12	12	9240000 EC824	9240000 EC824	9250000 EC824	9250000 EC824	9250000 EC 827	9250000 EC 827		
Proj	Journal Line Description2	0000316688	0000319173	Grand Total								
PR001103	Amort prepaid insurance	(\$144,895 22)	(\$201,933 16)	(\$346,828.38)	\$4,161,940 56	\$1,738,742 64	\$2,423,197 92					
PR001103 Total		(\$144,895 22)	(\$201,933 16)	(\$346,828.38)								
PR001106	Amort prepaid insurance	(\$1,766 67)	(\$1,766 67)	(\$3,533.34)	\$42,400 08	\$21,200 04	\$21,200.04					
PR001106 Total		(\$1,766 67)	(\$1,766 67)	(\$3,533.34)								
PR001108	Amort prepaid insurance	(\$164.30)	(\$164 31)	(\$328 61)	\$3,943 32	\$1,971 60	\$1,971 72					
PR001108 Total		(\$164 30)	(\$164.31)	(\$328.61)								
PR001201	Amort prepaid insurance	(\$51,855 30)	(\$51,855 31)	(\$103,710.61)	\$1,244,527 32			\$622,263 60	\$622,263 72			
PR001201 Total		(\$51,855.30)	(\$51,855 31)	(\$103,710 61)								
PR001210	Amort prepaid insurance	(\$12,678 44)	(\$12,678 44)	(\$25,356 88)	\$304,282 56			\$152,141 28	\$152,141 28			
PR001210 Total		(\$12,678 44)	(\$12,678 44)	(\$25,356 88)								
PR001212	Amort prepaid insurance	(\$510,395 66)	(\$340,263 79)	(\$850,659 45)	\$10,207,913 40			\$6,124,747 92	\$4,083,165.48			
PR001212 Total		(\$510,395 66)	(\$340,263.79)	(\$850,659.45)								
PR001215	Amort prepaid insurance	(\$12,857 38)	(\$10,957 14)	(\$23,814 52)	\$285,774 24			\$154,288 56	\$131,485 68			
PR001215 Total		(\$12,857 38)	(\$10,957 14)	(\$23,814.52)								
PR001217	Amort prepaid insurance	(\$55,843.23)	(\$55,843.23)	(\$111,686.46)	\$1,340,237.52			\$670,118 76	\$670,118 76			
PR001217 Total		(\$55,843 23)	(\$55,843 23)	(\$111,686.46)								
PR001229	Amort prepaid insurance	(\$6,127 62)	(\$4,085.08)	(\$10,212.70)	\$122,552 40			\$73,531 44	\$49,020 96			
PR001229 Total		(\$6,127 62)	(\$4,085.08)	(\$10,212 70)								
PR001311	Amort prepaid insurance		(\$1,329 17)	(\$1,329 17)	\$15,950 04			\$0 00	\$15,950 04			
PR001311 Total			(\$1,329.17)	(\$1,329 17)								
PR001312	Amort prepaid insurance		(\$2,629 69)	(\$2,629 69)	\$31,556 28			\$0 00	\$31,556.28			
PR001312 Total			(\$2,629 69)	(\$2,629 69)								
PR001450	Amort prepaid insurance	(\$53,574 84)	(\$16,918 36)	(\$70,493 20)	\$845,918 40					\$642,898 08	\$203,020.32	
PR001450 Total		(\$53,574 84)	(\$16,918 36)	(\$70,493.20)								
PR001600	Amort prepaid insurance	(\$38,802 75)	(\$38,802 75)	(\$77,605 50)	\$931,266 00			\$465,633 00	\$465,633.00			
PR001600 Total		(\$38,802.75)	(\$38,802 75)	(\$77,605.50)								
PR001800	Amort prepaid insurance	(\$5,027 17)	(\$7,006 11)	(\$12,033 28)	\$144,399 36	\$60,326 04	\$84,073 32					
PR001800 Total		(\$5,027.17)	(\$7,006 11)	(\$12,033 28)								
Grand Total		(\$893,988 58)	(\$746,233.21)	(\$1,640,221 79)	\$19,682,661 48	\$1,822,240 32	\$2,530,443.00	\$8,262,724 56	\$6,221,335 20	\$642,898.08	\$203,020 32	

Projects 00004500 0000SUPT 00004500 0000SUPT 00004500 0000SUPT

Test year prepaid insurance amortization \$ 16,614,489 80 \$1,956,394 03 \$2,104,360 69 \$7,062,009 19 \$5,068,766 89 \$321,448.84 \$101,510 16
K&M O&M adjustment \$ 2,842,184 47 \$ (134,153 71) \$ 426,082.31 \$1,200,715 37 \$1,152,568 31 \$ 321,449 24 \$ 101,510 16

Prepayment Account 1652100-Insurance by project amortized to

Project	Project description	account	EC	O&M %	O&M for Work Comp
PR001103	Primary Property	9240000	824		
PR001106	Crime Insurance	9240000	824		
PR001108	Special Crime Insurance	9240000	824		
PR001201	Directors & Officers	9250000	824		
PR001210	Professional Liability	9250000	824		
PR001212	Excess Liability	9250000	824		
PR001215	Fiduciary Liability	9250000	824		
PR001217	General Liability	9250000	824		
PR001229	Excess Liability-Terrorism	9250000	824		
PR001311	Non-owned aircraft Insuranc	9250000	824		
PR001312	Unmanned Aircraft Insuranc	9250000	824		
PR001450	Workers Comp Premium	9250000	827		
PR001600	Cyber Insurance	9250000	824		
PR001800	Terrorism Policy	9250000	824		
				46 57%	46.57% II-D-3 4
				\$ 149,698 91	\$ 47,273 28

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE NON-RECURRING LEGAL EXPENSES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment: Remove Non-Recurring Legal Expenses

2

3

4 Test Year Amount to Remove (a) \$ 677,523

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Adjustment Needed : (c) = (b) - (a) \$ (677,523)

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Method of Functionalization: PAYXAG Factor

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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A923	\$ (677,523)	\$ (149,192)	\$ -	\$ -	\$ (149,192)	\$ (411,595)	\$ -	\$ (411,595)	\$ (112,221)	\$ (4,516)
		<u>\$ (677,523)</u>	<u>\$ (149,192)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (149,192)</u>	<u>\$ (411,595)</u>	<u>\$ -</u>	<u>\$ (411,595)</u>	<u>\$ (112,221)</u>	<u>\$ (4,516)</u>



Oncor Electric Delivery Company LLC
K&M O&M Adjustment to remove legal expense project LEGAGCID
O&M Expenses
Project LEGAGCID for Dept. ESD
As of: 2021-12-31

Project	Description	Current Month			Year to Date			Year-End
		Actual	Plan	\$ Variance	Actual	Plan	\$ Variance	Plan
LEGAGCID	Texas AG CID	9,660.00	0.00	9,660.00	677,523.00	0.00	677,523.00	0.00
Total		\$9,660.00	\$0.00	\$9,660.00	\$677,523.00	\$0.00	\$677,523.00	\$0.00

ONCOR ELECTRIC DELIVERY COMPANY LLC
ANNUALIZE IT/TECH EXPENSES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W.ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment: Annualize IT/Tech Expenses

4 Test Year Amount to Remove

(a) \$ 1,111,207

(b)

Adjustment Needed : (c) = (b) - (a) \$ (1,111,207)

Method of Functionalization: Direct Assigned and PAYXAG Factor

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
A903	\$	156,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	156,185
A923		(1,267,392)	(279,082)	-	-	(279,082)	(769,940)	-	(769,940)	(209,923)	(8,448)
	\$	<u>(1,111,207)</u>	<u>(279,082)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(279,082)</u>	<u>(769,940)</u>	<u>\$ -</u>	<u>(769,940)</u>	<u>(209,923)</u>	<u>147,738</u>

<u>Item Name</u>	<u>Item Description</u>	<u>Purpose</u>	<u>2021 Test Year Amount</u>	<u>Known & Measurable Adjustment Amount</u>	<u>Adjusted 2021 Test Year Amount</u>	<u>Account</u>
Information Technology	Reduced due to year-end assets adjustment - HCL	Annualize Recurring	18,564,899 00	(658,746 00)	17,906,153 00	A923
Information Technology	Added COLA (Jan - Sep) and reduced COLA (Oct - Dec) - HCL	Annualize Recurring	-	397,350 00	397,350 00	A923
Information Technology	Added new resources - HCL	Annualize Recurring	-	483,644.00	483,644 00	A923
Information Technology	Reduced new capacity agreement - IBM	Annualize Recurring	15,556,235 00	(2,136,758 00)	13,419,477 00	A923
Customer Engagement	Added new rates Amendment 3 - GC Services (Jan - Mar)	Annualize Recurring	8,095,428.07	148,091 00	8,243,519 07	A903
Customer Engagement	Removed Storm Credit - GC Services	Non-Recurring	(4,868 00)	4,868 00	-	A903
Human Resources	Removed prepaid expense for Jan/Feb '22 vouchers - Ultimate	Annualize Recurring	2,896,972 00	(382,923 00)	2,514,049 00	A923
Human Resources	Removed out of period expense for Dec '20 voucher - Businessolver	Annualize Recurring	810,092 00	(58,500 00)	751,592 00	A923
Human Resources	Reduced new rates Amendment 6 - Fidelity MTC (Jan - Dec)	Annualize Recurring	333,452 15	(65,250 00)	268,202 15	A923
			46,252,210.22	(2,268,224.00)	43,983,986.22	
Information Technology	Embedded Hardware and software maintenance	Recurring	39,525,090 00	1,131,652 00	40,656,742 00	A923
Customer Engagement	Removed Storm Credit - Intrado and Kubra, moved to self-insurance reserve	Non Recurring	(3,226 47)	3,226 47	-	A903
Information Technology	Veritas - Software maintenance (including vendor SHI)	Annualize Recurring	693,846 00	22,139 00	715,985 00	A923
		TOTALS	86,467,919.75	(1,111,206.53)	85,356,713.22	
		A903	8,087,333 60	156,185 47	8,243,519 07	
		A923	78,380,586 15	(1,267,392 00)	77,113,194 15	
			- 86,467,919.75	(1,111,206.53)	85,356,713.22	

ONCOR ELECTRIC DELIVERY COMPANY LLC
HB 2483 MOBILE GENERATOR CAPITAL LEASES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: HB 2483 Mobile Generator Capital Leases *

2

3 * See Schedule II-E-4 1 1, Line12

4

5 (a) \$ -

6 Test Year Amount to Add (b) 449,450

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8

9 Adjustment Needed (c) = (b) - (a) \$ 449,450

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12 Method of Functionalization: Direct Assigned

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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A589	\$ 449,450	\$ -	\$ -	\$ -	\$ -	\$ 449,450	\$ -	\$ 449,450	\$ -	\$ -
		\$ 449,450	\$ -	\$ -	\$ -	\$ -	\$ 449,450	\$ -	\$ 449,450	\$ -	\$ -

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ONCOR ELECTRIC DELIVERY COMPANY LLC
WSSS REG. ASSET AMORTIZATION
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: WSSS Reg. Asset Amortization *

2
3 * See Schedule II-E-4 1 1, Line 20

4		(a)	\$	-
5				
6	Test Year Amount to Add	(b)		15,053,414
7				
8				
9		Adjustment Needed :	(c) = (b) - (a)	<u>\$ 15,053,414</u>

10	11	12	Method of Functionalization:	Direct Assigned
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15	16	Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
17	18		A588	\$ 15,053,414	\$ -	\$ -	\$ -	\$ -	\$ 15,053,414	\$ -	\$ 15,053,414	\$ -	\$ -
19	20			<u>\$ 15,053,414</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,053,414</u>	<u>\$ -</u>	<u>\$ 15,053,414</u>	<u>\$ -</u>	<u>\$ -</u>

ONCOR ELECTRIC DELIVERY COMPANY LLC
AMS CUSTOMER EDUCATION REG. ASSET AMORTIZATION
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1	Proposed Adjustment: AMS Customer Education Reg. Asset Amortization *	
2		
3	* See Schedule II-E-4 1 1, Line 24	
4	Test Year Amount to Remove	(a) \$ 474,636
5		
6		(b)
7		
8		
9	Adjustment Needed .	(c) = (b) - (a) \$ <u>(474,636)</u>

Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A908	\$ (474,636)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (474,636)	\$ -
		\$ (474,636)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (474,636)	\$ -

ONCOR ELECTRIC DELIVERY COMPANY LLC
METER READER SEVERANCE REG ASSET AMORTIZATION
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Meter Reader Severance Reg Asset Amortization *

2

3

* See Schedule II-E-4 1 1, Line 22

4 Test Year Amount to Remove

(a) \$ 53,535

5

(b)

6

7

8

Adjustment Needed : (c) = (b) - (a) \$ (53,535)

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Method of Functionalization:	Direct Assigned
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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A902	\$ (53,535)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (53,535)	\$ -
		<u>\$ (53,535)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (53,535)</u>	<u>\$ -</u>

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ONCOR ELECTRIC DELIVERY COMPANY LLC
AMS RATE CASE EXPENSES REG ASSET AMORTIZATION
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: AMS Rate Case Expenses Reg Asset Amortization *

2		
3	* See Schedule II-E-4 1 1, Lines 34, 35, and 36	
4	Test Year Amount to Remove	(a) \$ 72,416
5		
6		(b)
7		
8		
9	Adjustment Needed :	(c) = (b) - (a) \$ <u>(72,416)</u>

12 Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A928	\$ (72,416)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (72,416)	\$ -
		<u>\$ (72,416)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (72,416)</u>	<u>\$ -</u>

ONCOR ELECTRIC DELIVERY COMPANY LLC
NTU STUDY COST/TRANSITION TO COMPLETION REG ASSET AMORTIZATION
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: NTU Study Cost/Transition to Completion Reg Asset Amortization *

2
3 * See Schedule II-E-4 1 1, Line 44

4		(a)	\$	-
5				
6	Test Year Amount to Add	(b)		353,794
7				
8				
9		Adjustment Needed :	(c) = (b) - (a)	<u>\$ 353,794</u>

10
11
12 Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A928	\$ 353,794	\$ -	\$ 209,846	\$ -	\$ 209,846	\$ -	\$ 143,948	\$ 143,948	\$ -	\$ -
		<u>\$ 353,794</u>	<u>\$ -</u>	<u>\$ 209,846</u>	<u>\$ -</u>	<u>\$ 209,846</u>	<u>\$ -</u>	<u>\$ 143,948</u>	<u>\$ 143,948</u>	<u>\$ -</u>	<u>\$ -</u>

ONCOR ELECTRIC DELIVERY COMPANY LLC
CAPITAL STRUCTURE REFUND REG LIABILITY AMORTIZATION
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Capital Structure Refund Reg Liability Amortization *

2
3 * See Schedule II-E-4.1 1, Line 45

4		(a)	\$	-
5				
6	Test Year Amount to Add	(b)		16,329
7				
8				
9		Adjustment Needed :	(c) = (b) - (a)	<u>\$ 16,329</u>

10
11
12 Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A928	\$ 16,329	\$ -	\$ -	\$ -	\$ -	\$ 16,329	\$ -	\$ 16,329	\$ -	\$ -
		<u>\$ 16,329</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,329</u>	<u>\$ -</u>	<u>\$ 16,329</u>	<u>\$ -</u>	<u>\$ -</u>

ONCOR ELECTRIC DELIVERY COMPANY LLC
DOCKET 48325 TAX REFUND AMORTIZATION
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR. W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment. Docket 48325 Tax Refund Amortization *

2
3 * See Schedule II-E-4 1 1, Line 46

4		(a)	\$	-
5				
6	Test Year Amount to Add	(b)		473,661
7				
8				
9		Adjustment Needed :	(c) = (b) - (a)	<u>\$ 473,661</u>

10
11
12 Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A928	\$ 473,661	\$ -	\$ -	\$ -	\$ -	\$ 473,661	\$ -	\$ 473,661	\$ -	\$ -
		<u>\$ 473,661</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 473,661</u>	<u>\$ -</u>	<u>\$ 473,661</u>	<u>\$ -</u>	<u>\$ -</u>

ONCOR ELECTRIC DELIVERY COMPANY LLC
HB 2483 MOBILE GEN. REG ASSET AMORTIZATION
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment. HB 2483 Mobile Gen. Reg Asset Amortization *

2

3 * See Schedule II-E-4 1 1, Line 21

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6 Test Year Amount to Add

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(a)	\$	-
(b)		5,218
Adjustment Needed :	(c) = (b) - (a)	<u>\$ 5,218</u>

Method of Functionalization:	Direct Assigned
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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A592	\$ 5,218	\$ -	\$ -	\$ -	\$ -	\$ 5,218	\$ -	\$ 5,218	\$ -	\$ -
		<u>\$ 5,218</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,218</u>	<u>\$ -</u>	<u>\$ 5,218</u>	<u>\$ -</u>	<u>\$ -</u>

ONCOR ELECTRIC DELIVERY COMPANY LLC
POWER LINE SAFETY ACT PURA § 36066 REG ASSET AMORTIZATION
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Power Line Safety Act PURA § 36066 Reg Asset Amortization *

2
3 * See Schedule II-E-4 1 1, Line 18

4		(a)	\$	-
5				
6	Test Year Amount to Add	(b)		1,502,680
7				
8				
9		Adjustment Needed .	(c) = (b) - (a)	<u>\$ 1,502,680</u>

10
11
12 Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
18	A563	\$ 1,380,038	\$ 1,268,798	\$ 111,241	\$ -	\$ 1,380,038	\$ -	\$ -	\$ -	\$ -	-
19	A583	122,642	-	-	-	-	122,642	-	122,642	-	-
20		<u>\$ 1,502,680</u>	<u>\$ 1,268,798</u>	<u>\$ 111,241</u>	<u>\$ -</u>	<u>\$ 1,380,038</u>	<u>\$ 122,642</u>	<u>\$ -</u>	<u>\$ 122,642</u>	<u>\$ -</u>	<u>-</u>

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ONCOR ELECTRIC DELIVERY COMPANY LLC
COVID19 INCREMENTAL EXPENSE REG ASSET AMORTIZATION
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: COVID19 Incremental Expense Reg Asset Amortization

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		(a)	\$	-
6	Test Year Amount to Add	(b)		6,923,725
		Adjustment Needed :		(c) = (b) - (a) <u>\$ 6,923,725</u>

12 Method of Functionalization: TOMXFP Factor

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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A566	\$ 601,323	\$ 601,323	\$ -	\$ -	\$ 601,323	\$ -	\$ -	\$ -	\$ -	\$ -
	A588	6,322,403	-	-	-	-	5,750,412	-	5,750,412	315,841	256,150
		<u>\$ 6,923,725</u>	<u>\$ 601,323</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 601,323</u>	<u>\$ 5,750,412</u>	<u>\$ -</u>	<u>\$ 5,750,412</u>	<u>\$ 315,841</u>	<u>\$ 256,150</u>

Oncor Electric Delivery Company LLC
Regulatory Asset Account 1823575 - COVID19-Incremental Expense - K&M Adjustment to remove

ESD	5880000	516120	280	Materials	02006884	0000	2100	\$	4,239	07	PUR	Other	Temporary office furnishings	Cabling for cubicles		2020	8	00446279	ABLE COMMUNICATIONS INC	002646950	2234	
ESD	5880000	516120	130	Materials	02006884	0000	2100	\$	2,619	65	PUR	Other	Temporary office furnishings	Furniture/Chairs		2020	8	00441535	INTERIOR SERVICES	011710450	2523	
ESD	5880000	516120	130	Materials	02006884	0000	2100	\$	6,556	70	PUR	Other	Temporary office furnishings	Cubicles/Furniture		2020	9	00452132	INTERIOR SERVICES	011710450	2521	
ESD	9302000	516120	285	Materials	02006884	0000	4500	\$	15,588	00	PUR	Other	Temporary office furnishings	install 8 workstations		2020	9	00448621	VISTRA OPERATIONS COMPANY LLC	000622550	Oncor2	
ESD	9302000	516120	487	Other Out	02006884	0000	4500	\$	4,763	00	PUR	Other	Temporary office furnishings	Labor to teardown8-8x8 etho st		2020	9	00447342	WORKPLACE RESOURCE DFW	001203051	34094	
									\$	33,766	42	2020 charges										
ESD	9230000	584330	128	Contracts	02006884	0000	4500	\$	2,585	01	PUR		Temporary office furnishings	Cabling for cubicles	Class Code COMH CABLING FOR B	2021	3	M893735	ABLE COMMUNICATIONS INC	002646950	PSI2779	
									Remove	\$	36,351	43	2020 & 2021 charges in account 1823575 COVID19-Incremental Expense (items were categorized as temporary in error and should not be charge to the regulatory asset)									
									Remove	\$	4,824	94	2020 charges in account 1823575 COVID19-Incremental Expense									
									\$	(41,176	37)	K&M adjustment to remove these charges from account 1823575 COVID19-Incremental Expense regulatory asset										
									\$	34,659,802	69	Unadjusted regulatory asset balance at 12-31-2021										
									\$	(41,176	37)	K&M adjustment shown above										
									\$	34,618,626	32	Adjusted regulatory asset balance at 12-31-2021 requested in this case II-B-12 Line No 8 (II-E-4 1 1 Line 19)										
									\$		5	Recovery Period										
									\$	6,923,725	26	Annual amortization II-E-4 1 line 25, K&M O&M adjustment #42										

ONCOR ELECTRIC DELIVERY COMPANY LLC
 DEFAULTED REPS 16 TAC § 25.107 BAD DEBT EXPENSE REG ASSET AMORTIZATION
 FOR THE TEST YEAR ENDING DECEMBER 31, 2021
 SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Defaulted REPs 16 TAC § 25.107 Bad Debt Expense Reg Asset Amortization

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(a)	\$	-
(b)		1,403,793
Adjustment Needed :	(c) = (b) - (a)	<u>\$ 1,403,793</u>

Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A904	\$ 1,403,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,403,793
		<u>\$ 1,403,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,403,793</u>

Line No	REP Legal Name (a)	Default Date (b)	Default Amount (c)	TC Deposit (d)	Security Deposit (e)	Bad Debt (f)
1	Brilliant Energy LLC	03/29/2021	\$ 1,584,014	\$ -	\$ -	\$ 1,584,014
2	Entrust Energy	03/08/2021	4,860,282	-	-	4,860,282
3	GB Power	03/16/2021	48,555	-	-	48,555
4	Griddy Energy	03/11/2021	1,191,118	-	-	1,191,118
5	Illuminar Energy	05/14/2021	558,679	-	-	558,679
6	Pogo Energy LLC	07/22/2021	31,223	-	-	31,223
7	Power of Texas	03/08/2021	378,147	-	-	378,147
8						
9	Regulatory asset amortization from November 27, 2020 through December 31, 2021					(293,265)
10						
11	Total		<u>\$ 8,652,019</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,358,754</u> Adjusted reg asset balance

In Docket No. 46957, recovery for the REP default regulatory asset balance of \$803,872 at 12-31-2016 reflected a three-year amortization, with annual amortization of \$267,957 in base rates. Docket No. 46957 rates were effective November 27, 2017. This regulatory asset of \$803,872 was fully amortized and recovered November 26, 2020.

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K&M Adjustment				
REP	A/R Amount Due (net of credits and unposted payments) 12-31-2021	Adjustments incl. Nuclear Decommission Charge (pass through)	Default Amount	
Brilliant Energy LLC	\$ 1,591,991	\$ (7,977)	\$ 1,584,014	
Entrust Energy	4,885,172	(24,890)	4,860,282	
GB Power	48,808	(254)	48,555	
Griddy Energy	1,197,074	(5,956)	1,191,118	
Illuminar Energy	561,373	(2,694)	558,679	
Pogo Energy LLC	518,234	(487,011)	31,223	
Power of Texas	379,999	(1,852)	378,147	
Total	\$ 9,182,652	\$ (530,633)	\$ 8,652,019	

Balance of REP defaults to be recovered over 5 years as requested in this case \$ 1,671,750.80
 less Docket No. 46957 recovery \$ 267,957.36
 K&M O&M adjustment # 43 (account 904) \$ 1,403,793.44

II-B-12 Line 28 Reg Asset - Defaulted REPs (NDC & adjustment)
 II-E-4.1 Line 29
 II-E-4.1.1 Line 23
 II-E-4.1.1 Line 23, Column (r) please add II-D-2.2a

K&M adjustment \$ (530,633.01) for Reg asset balance
 K&M adjustment \$ 1,403,793.44 for related amortization
 K&M adjustment \$ 1,403,793.44 for related amortization

ONCOR ELECTRIC DELIVERY COMPANY LLC
 SELF-INSURANCE RESERVE REG ASSET AMORTIZATION - PREVIOUSLY REVIEWED
 FOR THE TEST YEAR ENDING DECEMBER 31, 2021
 SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Self-Insurance Reserve Reg Asset Amortization - Previously Reviewed *

2

3 * See Schedule II-E-4 1.1, Lines 25 and 28

4

5 (a) \$ -

6 Test Year Amount to Add

7

8 (b) 2,015,345

9 Adjustment Needed (c) = (b) - (a) \$ 2,015,345

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12 Method of Functionalization: Direct Assigned

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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A924	\$ 1,566,566	\$ 26,357	\$ -	\$ -	\$ 26,357	\$ 1,540,209	\$ -	\$ 1,540,209	\$ -	\$ -
	A925	448,779	(6,869)	-	-	(6,869)	455,649	-	455,649	-	-
		<u>\$ 2,015,345</u>	<u>\$ 19,488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,488</u>	<u>\$ 1,995,857</u>	<u>\$ -</u>	<u>\$ 1,995,857</u>	<u>\$ -</u>	<u>\$ -</u>

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ONCOR ELECTRIC DELIVERY COMPANY LLC
SELF-INSURANCE RESERVE REG ASSET AMORTIZATION - TO BE REVIEWED
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment Self-Insurance Reserve Reg Asset Amortization - To Be Reviewed *

2
3 * See Schedule II-E-4 1 1, Lines 26, 27, and 29

4		(a)	\$	-
5				
6	Test Year Amount to Add	(b)		73,051,691
7				
8				
9		Adjustment Needed :	(c) = (b) - (a)	<u>\$ 73,051,691</u>

10
11
12 Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
18	A924	\$ 75,948,429	\$ 5,269,270	\$ 730,703	\$ -	\$ 5,999,973	\$ 69,948,456	\$ -	\$ 69,948,456	\$ -	\$ -
19	A925	(2,896,738)	(1,109,061)	-	-	(1,109,061)	(1,787,677)	-	(1,787,677)	-	-
20		<u>\$ 73,051,691</u>	<u>\$ 4,160,209</u>	<u>\$ 730,703</u>	<u>\$ -</u>	<u>\$ 4,890,912</u>	<u>\$ 68,160,779</u>	<u>\$ -</u>	<u>\$ 68,160,779</u>	<u>\$ -</u>	<u>\$ -</u>

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ONCOR ELECTRIC DELIVERY COMPANY LLC
PENSION REG ASSET AMORTIZATION - PREVIOUSLY REVIEWED
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1	Proposed Adjustment: Pension Reg Asset Amortization - Previously Reviewed	
2		
3		
4		
5		(a) \$ -
6	Test Year Amount to Add	(b) 3,907,373
7		
8		
9		Adjustment Needed : (c) = (b) - (a) <u>\$ 3,907,373</u>
10		
11		

12 Method of Functionalization: PAYXAG Factor from Docket #46957

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A926	\$ 3,907,373	\$ 815,859	\$ -	\$ -	\$ 815,859	\$ 2,377,637	\$ -	\$ 2,377,637	\$ 569,304	\$ 144,573
		<u>\$ 3,907,373</u>	<u>\$ 815,859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 815,859</u>	<u>\$ 2,377,637</u>	<u>\$ -</u>	<u>\$ 2,377,637</u>	<u>\$ 569,304</u>	<u>\$ 144,573</u>

Oncor Electric Delivery Company LLC
 K&M O&M Adjustment for Deferred Retirement Plan Costs (Pension Deferral Regulatory Asset) - requested 5-year amortization
 Reconciliation of Pension Deferral Regulatory Asset by Year

<u>Year</u>	<u>Total Annual Recoverable Accrual</u> (a+b+c)	<u>Amount in Operating Expense</u> (a)	<u>Amount in Balance Sheet & Other</u> (b)	<u>Unreviewed Deferred Amount</u> (c)	<u>Amount Previously Reviewed</u>
Beginning Balance					306,881,927.65
2017	80,911,733.00	16,573,958.81	39,748,165.33	24,589,608.86	
2017 Jan 1 -Nov 26 Amortization					(8,252,995.68) Docket No. 38929 rates in effect
2017 Nov 27-Dec 31 Amortization					(2,898,329.34) Docket No. 46957 rates in effect
2018	72,209,352.00	42,446,295.00	35,913,760.65	(6,150,703.65)	
2018 Amortization					(30,688,193.04)
2019	58,980,539.00	42,446,295.00	30,509,237.71	(13,974,993.71)	
2019 Amortization					(30,688,193.04)
2020	66,652,199.00	42,446,295.00	35,191,489.07	(10,985,585.07)	
2020 Amortization					(30,688,193.04)
2021	67,105,052.00	42,446,295.00	35,577,239.65	(10,918,482.65)	
2021 Amortization					(30,688,193.04)
Balance at December 31, 2021				(17,440,156.22)	172,977,830.47 Account 1823600, Schedule II-B-14
				Amortization/recovery over years	5 Requested recovery in years
				Requested annual amortization/recovery in this case	(3,488,031.24) 34,595,566.09
				less amount approved in Docket No. 46957 rates (Order, Ordering Paragraph No 11)	0.00 30,688,193.04 10-year annual approved amortization (reduces to reg asset)
				K&M O&M reg asset amortization for pension	(3,488,031.24) 3,907,373.05 Account 9260000 EC 065
				Balance to be reviewed in this case amortized over 5 years	Balance reviewed in Docket No 46957 to be amortized over 5 years
				O&M adjustment # 47	O&M adjustment # 46

ONCOR ELECTRIC DELIVERY COMPANY LLC
PENSION REG ASSET AMOTIZATION - TO BE REVIEWED
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Pension Reg Asset Amotization - To Be Reviewed

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(a)	\$	-
(b)		(3,488,031)
Adjustment Needed :	(c) = (b) - (a)	<u>\$ (3,488,031)</u>

Method of Functionalization: PAYXAG Factor

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A926	\$ (3,488,031)	\$ (768,070)	\$ -	\$ -	\$ (768,070)	\$ (2,118,977)	\$ -	\$ (2,118,977)	\$ (577,735)	\$ (23,249)
		<u>\$ (3,488,031)</u>	<u>\$ (768,070)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (768,070)</u>	<u>\$ (2,118,977)</u>	<u>\$ -</u>	<u>\$ (2,118,977)</u>	<u>\$ (577,735)</u>	<u>\$ (23,249)</u>

Oncor Electric Delivery Company LLC
K&M O&M Adjustment for Deferred Retirement Plan Costs (Pension Deferral Regulatory Asset) - requested 5-year amortization
Reconciliation of Pension Deferral Regulatory Asset by Year

Year	Total Annual Recoverable Accrual (a+b+c)	Amount in Operating Expense (a)	Amount in Balance Sheet & Other (b)	Unreviewed Deferred Amount (c)	Amount Previously Reviewed
Beginning Balance					306,881,927.65
2017	80,911,733.00	16,573,958.81	39,748,165.33	24,589,608.86	
2017 Jan 1 -Nov 26 Amortization					(8,252,995.68) Docket No. 38929 rates in effect
2017 Nov 27-Dec 31 Amortization					(2,898,329.34) Docket No. 46957 rates in effect
2018	72,209,352.00	42,446,295.00	35,913,760.65	(6,150,703.65)	
2018 Amortization					(30,688,193.04)
2019	58,980,539.00	42,446,295.00	30,509,237.71	(13,974,993.71)	
2019 Amortization					(30,688,193.04)
2020	66,652,199.00	42,446,295.00	35,191,489.07	(10,985,585.07)	
2020 Amortization					(30,688,193.04)
2021	67,105,052.00	42,446,295.00	35,577,239.65	(10,918,482.65)	
2021 Amortization					(30,688,193.04)
Balance at December 31, 2021				(17,440,156.22)	172,977,830.47 Account 1823600, Schedule II-B-14
		Amortization/recovery over years		5	5 Requested recovery in years
		Requested annual amortization/recovery in this case		(3,488,031.24)	34,595,566.09
		less amount approved in Docket No. 46957 rates (Order, Ordering Paragraph No. 11)		0.00	30,688,193.04 10-year annual approved amortization (reduces to reg asset)
		K&M O&M reg asset amortization for pension		(3,488,031.24)	3,907,373.05 Account 9260000 EC 065
			Balance to be reviewed in this case		Balance reviewed in Docket No. 46957 to be amortized over 5 years
					O&M adjustment # 47 O&M adjustment # 46

ONCOR ELECTRIC DELIVERY COMPANY LLC
OPEB REG ASSET AMORTIZATION - PREVIOUSLY APPROVED
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: OPEB Reg Asset Amortization - Previously Approved

2		
3		
4		
5		(a) \$ -
6	Test Year Amount to Add	(b) (484,367)
7		
8		
9		Adjustment Needed : (c) = (b) - (a) \$ <u>(484,367)</u>
10		
11		

12 Method of Functionalization: PAYXAG Factor from Docket #46957

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A926	\$ (484,367)	\$ (101,136)	\$ -	\$ -	\$ (101,136)	\$ (294,737)	\$ -	\$ (294,737)	\$ (70,572)	\$ (17,922)
		<u>\$ (484,367)</u>	<u>\$ (101,136)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (101,136)</u>	<u>\$ (294,737)</u>	<u>\$ -</u>	<u>\$ (294,737)</u>	<u>\$ (70,572)</u>	<u>\$ (17,922)</u>

Oncor Electric Delivery Company LLC
K&M O&M Adjustment for Deferred OPEB Costs (OPEB Deferral Regulatory Asset) - requested 5-year amortization
Reconciliation of OPEB Deferral Regulatory Asset/Liability by Year

<u>Year</u>	<u>Total Annual Recoverable Accrual (a+b+c)</u>	<u>Amount in Operating Expense (a)</u>	<u>Amount in Balance Sheet & Other (b)</u>	<u>Unreviewed Deferred Amount (c)</u>	<u>Amount Previously Reviewed</u>
Beginning Balance					42,475,485.58
2017	56,906,188.00	23,198,305.42	27,969,256.59	5,738,625.99	
2017 Jan 1 -Nov 26 Amortization					(6,268,222.27) Docket No. 38929 rates in effect
2017 Nov 27-Dec 31 Amortization					(401,157.41) Docket No. 46957 rates in effect
2018	69,315,195.00	29,852,986.00	34,479,046.05	4,983,162.95	
2018 Amortization					(4,247,549.04)
2019	40,551,581.00	29,852,986.00	20,944,244.57	(10,245,649.57)	
2019 Amortization					(4,247,549.04)
2020	18,941,836.00	29,852,986.00	10,475,799.50	(21,386,949.50)	
2020 Amortization					(4,247,549.04)
2021	24,405,278.00	29,852,986.00	12,930,625.55	(18,378,333.55)	
2021 Amortization					(4,247,549.04)
Balance at December 31, 2021				(39,289,143.68) Account 2543700	18,815,909.74 Account 1823700 Schedule II-B-14
		Amortization/recovery over years		5	5 Requested recovery in years
		Requested annual amortization/recovery in this case		(7,857,828.74)	3,763,181.95
		less amount approved in Docket No. 46957 rates (Order, Ordering Paragraph No. 11)		0.00	4,247,549.04
		K&M O&M reg asset amortization for OPEBs		(7,857,828.74)	(484,367.09) Account 9260000 EC 065
			Balance to be reviewed in this case amortized over 5 years		Balance reviewed in Docket No. 46957 to be amortized over 5 years
			O&M Adjustment # 49		O&M Adjustment # 48

ONCOR ELECTRIC DELIVERY COMPANY LLC
OPEB REG ASSET AMORTIZATION - TO BE REVIEWED
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: OPEB Reg Asset Amortization - To Be Reviewed

2		
3		
4		(a) \$ -
5		
6	Test Year Amount to Add	(b) (7,857,829)
7		
8		
9		Adjustment Needed : (c) = (b) - (a) <u>\$ (7,857,829)</u>
10		
11		

12 Method of Functionalization: PAYXAG Factor

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A926	\$ (7,857,829)	\$ (1,730,306)	\$ -	\$ -	\$ (1,730,306)	\$ (4,773,627)	\$ -	\$ (4,773,627)	\$ (1,301,521)	\$ (52,375)
		<u>\$ (7,857,829)</u>	<u>\$ (1,730,306)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,730,306)</u>	<u>\$ (4,773,627)</u>	<u>\$ -</u>	<u>\$ (4,773,627)</u>	<u>\$ (1,301,521)</u>	<u>\$ (52,375)</u>

Oncor Electric Delivery Company LLC
K&M O&M Adjustment for Deferred OPEB Costs (OPEB Deferral Regulatory Asset) - requested 5-year amortization
Reconciliation of OPEB Deferral Regulatory Asset/Liability by Year

Year	Total Annual Recoverable Accrual (a+b+c)	Amount in Operating Expense (a)	Amount in Balance Sheet & Other (b)	Unreviewed Deferred Amount (c)	Amount Previously Reviewed
Beginning Balance					42,475,485 58
2017	56,906,188 00	23,198,305 42	27,969,256.59	5,738,625 99	
2017 Jan 1 -Nov 26 Amortization					(6,268,222.27) Docket No 38929 rates in effect
2017 Nov 27-Dec 31 Amortization					(401,157 41) Docket No 46957 rates in effect
2018	69,315,195 00	29,852,986.00	34,479,046 05	4,983,162 95	
2018 Amortization					(4,247,549 04)
2019	40,551,581 00	29,852,986 00	20,944,244 57	(10,245,649.57)	
2019 Amortization					(4,247,549 04)
2020	18,941,836 00	29,852,986 00	10,475,799 50	(21,386,949 50)	
2020 Amortization					(4,247,549 04)
2021	24,405,278 00	29,852,986 00	12,930,625 55	(18,378,333 55)	
2021 Amortization					(4,247,549.04)
Balance at December 31, 2021				(39,289,143 68) Account 2543700	18,815,909.74 Account 1823700 Schedule II-B-14
		Amortization/recovery over years		5	5 Requested recovery in years
		Requested annual amortization/recovery in this case		(7,857,828 74)	3,763,181 95
	less amount approved in Docket No 46957 rates (Order, Ordering Paragraph No 11)			0 00	4,247,549 04 10-year annual approved amortization (reduces to reg asset)
	K&M O&M reg asset amortization for OPEBs			(7,857,828 74)	(484,367 09) Account 9260000 EC 065
		Balance to be reviewed in this case amortized over 5 years			Balance reviewed in Docket No 46957 to be amortized over 5 years
				O&M adjustment # 49	O&M adjustment # 48

ONCOR ELECTRIC DELIVERY COMPANY LLC
SHARYLAND RESIDENTIAL INTERIM RATES (APPROVED IN DOCKET NOS 45414 & 47469)
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Sharyland Residential Interim Rates (Approved in Docket Nos 45414 & 47469) Reg Asset Amortization *

2

3 * See Schedule II-E-4 1 1, Line 43

4

(a) \$ -

5

6 Test Year Amount to Add

(b) 125,473

7

8

9

Adjustment Needed : (c) = (b) - (a) \$ 125,473

10

11

Method of Functionalization: Direct Assigned

12

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14

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A928	\$ 125,473	\$ -	\$ -	\$ -	\$ -	\$ 125,473	\$ -	\$ 125,473	\$ -	\$ -
		<u>\$ 125,473</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,473</u>	<u>\$ -</u>	<u>\$ 125,473</u>	<u>\$ -</u>	<u>\$ -</u>

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ONCOR ELECTRIC DELIVERY COMPANY LLC
TRANSITION COSTS CREDIT
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Transition Costs Credit

2
3
4 Test Year Amount to Eliminate (test year amount was a credit) (a) \$ (75,000)

5
6 (b) -

7
8
9 Adjustment Needed : (c) = (b) - (a) \$ 75,000

10
11
12 Method of Functionalization: PAYXAG Factor

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A923	\$ 75,000	\$ 16,515	\$ -	\$ -	\$ 16,515	\$ 45,562	\$ -	\$ 45,562	\$ 12,423	\$ 500
		<u>\$ 75,000</u>	<u>\$ 16,515</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,515</u>	<u>\$ 45,562</u>	<u>\$ -</u>	<u>\$ 45,562</u>	<u>\$ 12,423</u>	<u>\$ 500</u>

21

BU	JOURNAL_ID	DESCR254	YEAR	PERIOD	ACCOUNT	DEPTID	TU_EC	TU_ACTIVITY	TU_LOCATION	PROJECT_ID	SOURCE	MONETARY AMOUNT	JRNL LN_REF	LINE_DESCR
ESD	0000887446	Accrue Miscellaneous Finance Invoices	2021	1	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	JAN EST	E&Y
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	1	9230000	533950	413	4500	0000	DOTESD17	UJE	(33,378 13)	35357	Duggins Wren_Nov
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	1	9230000	533950	413	4500	0000	DOTESD17	UJE	(35,000 00)		Duggins Wren_Dec
ESD	0000887446	Accrue Miscellaneous Finance Invoices	2021	1	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)	DEC EST	E&Y
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	1	9230000	533950	413	4500	0000	DOTESD17	UJE	15,000 00		Duggins Wren_Jan
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	1	9230000	533950	413	4500	0000	DOTESD17	UJE	33,378 13	35357	Duggins Wren_Jan
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	1	9230000	533950	413	4500	0000	DOTESD17	UJE	41,818 45	35477	Duggins Wren_Dec
ESD	0000887446	Accrue Miscellaneous Finance Invoices	2021	2	9230000	583100	403	4500	0000	RANGER18	PEZ	20,000 00	FEB EST	E&Y
ESD	0000887446	Accrue Miscellaneous Finance Invoices	2021	2	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)	JAN EST	E&Y
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	(33,378 13)	35357	Duggins Wren_Nov
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	(41,818.45)	35477	Duggins Wren_Dec
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	(15,000 00)		Duggins Wren_Jan
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	33,378 13	35357	Duggins Wren_Jan
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	41,818 45	35477	Duggins Wren_Dec
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	15,000 00		Duggins Wren_Jan
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	10,000 00		Duggins Wren_Feb
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	(33,378 13)	35357	Duggins Wren_Nov
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	(41,818 45)	35477	Duggins Wren_Dec
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	(15,000 00)		Duggins Wren_Jan
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	2	9230000	533950	413	4500	0000	DOTESD17	UJE	(10,000 00)		Duggins Wren_Feb
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	3	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	MAR EST	E&Y
ESD	0000887446	Accrue Miscellaneous Finance Invoices	2021	3	9230000	583100	403	4500	0000	RANGER18	PEZ	(20,000 00)	FEB EST	E&Y
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	3	9230000	533950	413	4500	0000	DOTESD17	UJE	33,378 13	35357	Duggins Wren_Nov
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	3	9230000	533950	413	4500	0000	DOTESD17	UJE	41,818 45	35477	Duggins Wren_Dec
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	3	9230000	533950	413	4500	0000	DOTESD17	UJE	32,462 42	35763	Duggins Wren_Jan
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	3	9230000	533950	413	4500	0000	DOTESD17	UJE	50,000 00		Duggins Wren_Mar
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	4	9230000	533950	413	4500	0000	DOTESD17	UJE	(32,462 42)	35763	Duggins Wren_Jan
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	4	9230000	533950	413	4500	0000	DOTESD17	UJE	(33,378 13)	35357	Duggins Wren_Nov
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	4	9230000	533950	413	4500	0000	DOTESD17	UJE	(41,818 45)	35477	Duggins Wren_Dec
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	4	9230000	533950	413	4500	0000	DOTESD17	UJE	(50,000 00)		Duggins Wren_Mar
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	4	9230000	533950	413	4500	0000	DOTESD17	UJE	32,462 42	35763	Duggins Wren_Jan
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	4	9230000	533950	413	4500	0000	DOTESD17	UJE	33,378 13	35357	Duggins Wren_Nov
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	4	9230000	533950	413	4500	0000	DOTESD17	UJE	41,818 45	35477	Duggins Wren_Dec
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	4	9230000	533950	413	4500	0000	DOTESD17	UJE	51,198 96	35923	Duggins Wren_Mar
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	4	9230000	533950	413	4500	0000	DOTESD17	UJE	20,000 00		Duggins Wren_Apr
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	4	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	APR EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	4	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)	MAR EST	E&Y
ESD	PUR0957476	Purchase Transactions	2021	5	9230000	533950	413	4500	0000	DOTESD17	PUR	33,378 13		
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	5	9230000	533950	413	4500	0000	MCAL2018	UJE	2,600 00		V & E - Sale of McAllen_May
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	5	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	MAY EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	5	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)	APR EST	E&Y
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	5	9230000	533950	413	4500	0000	DOTESD17	UJE	(51,198 96)	35923	Duggins Wren_Mar
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	5	9230000	533950	413	4500	0000	DOTESD17	UJE	(20,000 00)		Duggins Wren_Apr
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	5	9230000	533950	413	4500	0000	DOTESD17	UJE	(33,378.13)	35357	Duggins Wren_Nov
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	5	9230000	533950	413	4500	0000	DOTESD17	UJE	(41,818 45)	35477	Duggins Wren_Dec
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	5	9230000	533950	413	4500	0000	DOTESD17	UJE	(32,462 42)	35763	Duggins Wren_Jan
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	6	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	JUNE EST	E&Y
ESD	0000405528	Monthly accrual of legal expenses for Electric Delivery	2021	6	9230000	533950	413	4500	0000	MCAL2018	UJE	(2,600 00)		V & E - Sale of McAllen_May
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	6	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)	MAY EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	7	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	JUL EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	7	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)	JUL EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	8	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)	JUL EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	8	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	AUG EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	9	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	SEP EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	10	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)	SEP EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	10	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	OCT EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	11	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)	OCT EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	11	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	NOV EST	E&Y
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	12	9230000	583100	403	4500	0000	RANGER18	UJE	20,000 00	DEC EST	E&Y
ESD	0000966172	TO WRITE-OFF 2019 LIABILITY TO E&Y	2021	12	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)		WRITE-OFF 2019 LIAB
ESD	0000966172	REVERSE DEC-21 E&Y ACCRUAL	2021	12	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)		REVERSE DEC-21 ACCRUAL
ESD	0000887446	Accrue Miscellaneous Controller Invoices	2021	12	9230000	583100	403	4500	0000	RANGER18	UJE	(20,000 00)	NOV EST	E&Y
												<u>(75,000 00)</u>		

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE NON-STANDARD METERING SERVICE (DOCKET NO 41890)
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment: Remove Non-Standard Metering Service (Docket No 41890)

2
3
4
5
6
7
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9
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11
12
13
14
15
16
17
18
19
20
21

(a)	\$	-
(b)		(3,239)
Adjustment Needed :	(c) = (b) - (a)	<u>\$ (3,239)</u>

Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A928	\$ (3,239)	\$ -	\$ -	\$ -	\$ -	(3,239)	\$ -	(3,239)	\$ -	-
		<u>\$ (3,239)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(3,239)</u>	<u>\$ -</u>	<u>(3,239)</u>	<u>\$ -</u>	<u>-</u>

ONCOR ELECTRIC DELIVERY COMPANY LLC
BENEFIT CLAIMS, ADMIN. FEES, AND OTHER BENEFITS ADJUSTMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment. Benefit Claims, Admin. Fees, and Other Benefits Adjustment

2		
3		
4		
5		(a) \$ -
6	Test Year Amount to Add	(b) 57,582
7		
8		
9		Adjustment Needed : (c) = (b) - (a) \$ 57,582

Method of Functionalization.	PAYXAG Factor
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Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A926	\$ 57,582	\$ 12,680	\$ -	\$ -	\$ 12,680	\$ 34,981	\$ -	\$ 34,981	\$ 9,537	\$ 384
		<u>\$ 57,582</u>	<u>\$ 12,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,680</u>	<u>\$ 34,981</u>	<u>\$ -</u>	<u>\$ 34,981</u>	<u>\$ 9,537</u>	<u>\$ 384</u>

Oncor Electric Delivery Company LLC
 K&M O&M adjustments - benefit related

	O&M adjustment	Account	EC	Worksheet details
Medical claims	\$ 40,567.30	9260000	554	reference II-D-3.7.2 for details
Other benefits	\$ (2,251.03)	9260000	554	reference II-D-3.7.4 for details
Administrative fees	\$ 19,265.36	9260000	554	reference II-D-3.10 for details
Total K&M O&M adjustment	\$ 57,581.63			

O&M labor % 46.57%

Oncor Electric Delivery Company LLC
II-D-3.7.2 Medical Claims
K&M Adjustment 2021

Caremark - Add back credits taken from claims for 2020 & 2019 for performance guarantee because Caremark didn't fulfill their administrative duties. These credits understated claims expense for 2021 and need to be removed. The credit were for previous years not for 2021

Acctg Date	Period	Year	Sum Amount	voucher	vendor	vend name	invoice	checkno	GL Unit	Journal ID	Descr	Account	Dept	Activity	EC	Project	Location	po
11/29/2021		11	2021	80,520.30	00531984	006639552 CAREMARK	53287090	7213001233	TRN	PUR0964421		9260000	571900	9010	554	0000SUPT	0000	
11/29/2021		11	2021	209,594.66	00531984	006639552 CAREMARK	53287090	7213001233	ESD	PUR0964415		9260000	521900	0000	554	BENEFITS	0000	
				<u>290,114.96</u>														
				41,267.00	Add back performance credit from 2019 & 2020 - See voucher backup													
				331,381.96	Claims 2021													

Acctg Date	Period	Year	Sum Amount	voucher	vendor	vend name	invoice	checkno	GL Unit	Journal ID	Descr	Account	Dept	Activity	EC	Project	Location	po
5/14/2021		5	2021	186,379.49	00500643	006639552 CAREMARK	53124991	7213000477	ESD	PUR0957633		9260000	521900	0000	554	BENEFITS	0000	
5/14/2021		5	2021	58,788.25	00500643	006639552 CAREMARK	53124991	7213000477	TRN	PUR0957637		9260000	571900	9010	554	0000SUPT	0000	
				<u>245,167.74</u>														
				45,843.37	Add back performance credit from 2019 & 2020 - See voucher backup													
				291,011.11	Claims 2021													

87,110.37

K&M Adjustment 40,567.30 O&M - Acct 926 46.57%

Caremark - No admin fees were paid in 2021 due to a large credit received September 2020. This credit was for performance guarantee because Caremark didn't fulfill their administrative duties.

Customer ID 1785

CVS Caremark Admin Fee Invoice

52935583	20-Sep	(189,075.54)
52959993	20-Oct	22,669.92
52984576	20-Nov	23,312.30
53009681	20-Dec	6,921.00
53038012	21-Jan	6,927.10
53064394	21-Feb	1,758.86
53091140	21-Mar	-
53117473	21-Apr	1,673.20
53143555	21-May	4,383.52
53169610	21-Jun	4,384.63
53195880	21-Jul	4,802.00
53221945	21-Aug	5,860.40
53247680	21-Sep	(79,857.94)
53274036	21-Oct	4,185.77

(182,054.78) Credit was then offset against CVS Claims on Voucher 00531984 & 00532205.
(\$41,267) is on Oncor GL & (\$140,796.60) was credit to the trust. (See email below)

Oncor Electric Delivery Company LLC
 II-D-3.7.4 Other Benefits
 K&M Adjustment 2021

Wellness Program - MDx Medical - 14 months of charges are included & a miskeyed voucher - See email from HR

Remove 2 months of charges in January

Acctg Date	Period	Year	Sum Amount	voucher	vendor	vend name	invoice	checkno	GL Unit	Journal ID	Descr	Account	Dept	Activity	EC	Project	Location	po	Category
1/7/2021	1	2021	672.10	00476386	000844650	MDX MEDICAL INC	29105	0000242695	TRN	PUR0953294		9260000	571900	9010	554	0000SUPT	0000		Wellness
1/7/2021	1	2021	2,102.90	00476386	000844650	MDX MEDICAL INC	29105	0000242695	ESD	PUR0953299		9260000	521900	0000	554	BENEFITS	0000		Wellness
1/14/2021	1	2021	2,424.96	00477463	000844650	MDX MEDICAL INC	28703	0000243384	ESD	PUR0953587		9260000	521900	0000	554	BENEFITS	0000		Wellness
1/14/2021	1	2021	775.04	00477463	000844650	MDX MEDICAL INC	28703	0000243384	TRN	PUR0953583		9260000	571900	9010	554	0000SUPT	0000		Wellness
			5,975.00																

Add Miskeyed Voucher - will be corrected February 2022

Acctg Date	Period	Year	Sum Amount	voucher	vendor	vend name	invoice	checkno	GL Unit	Journal ID	Descr	Account	Dept	Activity	EC	Project	Location	po	Category
10/20/2021	10	2021	1,141.35	00526540	000844650	MDX MEDICAL INC	33108	0000278850	TRN	PUR0962999		2533900	571900	0000	554	00000000	0000		
			1,141.35																
			(4,833.65)																

s/b 926 - see voucher

K&M Adjustment (2,251.03) O&M - Acct 926 46.57%

Oncor Electric Delivery Company LLC
II-D-3 10 Administration Fees
K&M Adjustment 2021

Silverscript - December 2021 was over accrued & miskeyed voucher

Remove over accrual

Acctg Date	Period	Year	Sum Amount	voucher	vendor	vend name	invoice	checkno	GL Unit	Journal ID	Descr	Account	Dept	Activity	EC	Project	Location	po
1/5/2022	12	2021	3,729.33	UJE		SILVERSCRIPT INSURANCE CO	Accrue Silverscript Fee Dec		ESD	0000894243	To accrue Q4 2021 Benefits	9260000	521900	0000	554	BENEFITS	0000	
1/5/2022	12	2021	723.85	UJE		SILVERSCRIPT INSURANCE CO	Accrue Silverscript Fee Dec		TRN	0000894243	To accrue Q4 2021 Benefits	9260000	571900	9010	554	0000SUPT	0000	
			4,453.18															

Add December 2021 admin fee

Acctg Date	Period	Year	Sum Amount	voucher	vendor	vend name	invoice	checkno	GL Unit	Journal ID	Descr	Account	Dept	Activity	EC	Project	Location	po
1/6/2022	1	2022	174.00	00538175	012061960	SILVERSCRIPT INSURANCE CO	3257520	0000294916	ESD	PUR0966244		9260000	521900	0000	554	BENEFITS	0000	
1/6/2022	1	2022	50.75	00538175	012061960	SILVERSCRIPT INSURANCE CO	3257520	0000294916	TRN	PUR0966239		9260000	571900	9010	554	0000SUPT	0000	
			224.75															

Remove Miskeyed Voucher

Acctg Date	Period	Year	Sum Amount	voucher	vendor	vend name	invoice	checkno	GL Unit	Journal ID	Descr	Account	Dept	Activity	EC	Project	Location	po
10/25/2021	10	2021	529.25	00527130	012061960	SILVERSCRIPT INSURANCE CO	3252965	0000276850	ESD	PUR0963133		9260000	521900	0000	554	BENEFITS	0000	

The entire invoice was keyed to 926, but it should be \$232 to 926 & \$297.25 to 253 - see voucher

(4,525.68) Total Silverscript Adjustment

Caremark - No admin fees were paid in 2021 due to a large credit received September 2020. This credit was for performance guarantee because Caremark didn't fulfill their administrative duties. Below are admin fee invoices for 2021 that were not paid.

Customer ID 1785

CVS Caremark Admin Fee Invoice.

53038012	21-Jan	6,927.10
53064394	21-Feb	1,758.86
53091140	21-Mai	7,484.39
53117473	21-Apr	1,673.20
53143555	21-May	4,383.52
53169610	21-Jun	4,384.63
53195880	21-Jul	4,802.00
53221945	21-Aug	5,860.40
53247680	21-Sep	4,434.41
53274036	21-Oct	4,185.77
		45,894.28 Caremark Adjustment

41,368.60 Total Caremark & Silverscript

K&M Adjustment 19,265.36 O&M - Acct 926 46 57%

ONCOR ELECTRIC DELIVERY COMPANY LLC
EXPENSE REPORT ADJUSTMENTS
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Expense Report Adjustments

2			
3			
4	Test Year Amount to Remove	(a)	\$ 250,319
5			
6		(b)	
7			
8			
9		Adjustment Needed : (c) = (b) - (a)	<u>\$ (250,319)</u>

12 Method of Functionalization:

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
A560	\$	(1)	(1)	\$	\$	(1)	\$	\$	\$	\$	-
A566		(18,357)	(18,357)	-	-	(18,357)	-	-	-	-	-
A580		(27)	-	-	-	-	(27)	-	(27)	-	-
A583		(25)	-	-	-	-	(25)	-	(25)	-	-
A586		(49)	-	-	-	-	-	-	-	(49)	-
A588		(16,212)	-	-	-	-	(16,212)	-	(16,212)	-	-
A590		(5)	-	-	-	-	(5)	-	(5)	-	-
A593		(26)	-	-	-	-	(26)	-	(26)	-	-
A908		(25)	-	-	-	-	-	-	-	-	(25)
A921		(215,592)	(44,161)	-	-	(44,161)	(121,834)	-	(121,834)	(33,228)	(16,369)
	\$	(250,319)	(62,520)	\$	\$	(62,520)	(138,128)	\$	(138,128)	(33,277)	(16,394)

SHEET_ID	BU	ACCOUNT	DEPTID	ACTIVITY	EC	AMOUNT	EXPENSE_TYPE	MERCHANT	TRANS_DT
0000309699	ESD	5800000	511011	4500	309	5.43	PARKING	TEXAS RANGERS TICKETS	8/31/2021
0000311331	ESD	9210000	533300	5100	310	1,778.00	ENTERTA	TDMC DICKIESARENA BO	9/9/2021
0000301379	ESD	9210000	533424	5100	307	25.65	MLS ATT	Crown Colony Country Club	5/8/2021
0000314730	TRN	5660000	524001	9010	302	8.43	MILEAGE		8/31/2021
0000312863	ESD	9210000	521100	4500	307	7.80	REFRESH	PT* COWBOYS GOLF CLUB	9/13/2021
0000319722	ESD	5800000	516813	4500	307	4.85	MLS ATT	HOOTERS OF FT WORTH DT	10/12/2021
0000318056	ESD	9210000	521130	4500	847	1,400.00	MLS ATT	THESPICE OF LIFECATRG	10/28/2021
0000319626	ESD	9210000	582300	4500	307	159.43	REFRESH	THE CANTEEN	11/6/2021
0000298283	ESD	9210000	521100	4500	307	164.77	REFRESH	KATY TRAIL ICE HOUSE	5/5/2021
0000309704	ESD	5880000	516001	4500	310	2,500.00	ENTERTA	TEXAS RANGERS TICKETS	8/10/2021
0000309557	ESD	5880000	516701	4500	309	10.42	PARKING	Ballpark	8/4/2021
0000308028	ESD	5880000	516101	4500	309	19.54	PARKING	TEXAS RANGERS TICKETS	8/4/2021
0000312604	ESD	9210000	521960	2400	309	25.00	PARKING	RANGERS BASEBALL/GLOBE	8/5/2021
0000306436	ESD	9210000	511460	4500	302	16.80	MILEAGE		8/4/2021
0000322172	ESD	9210000	521100	4500	307	29.65	REFRESH	HOTEL CRESCENT COURT	11/30/2021
0000312863	ESD	9210000	521100	4500	307	110.93	REFRESH	THE OLD MONK	9/14/2021
0000287462	ESD	5880000	516672	4500	307	16.23	MLSTRVL	HOOTERS ABILENE	2/5/2021
0000310822	ESD	5880000	516863	4500	134	21.64	TOOLSEQ	HOOTENS LLC	8/14/2021
0000309212	ESD	9210000	521990	4500	307	35.52	MLSTRVL	DOORDASH*HOOTERS	8/12/2021
0000293747	ESD	9210000	533424	5100	307	11.54	REFRESH	Crown Colony Country Club	3/26/2021
0000319626	ESD	9210000	582300	4500	307	75.00	REFRESH	HILTON HOTELS	11/11/2021
0000315341	ESD	9210000	533300	5100	310	1,815.00	ENTERTA	TDMC DICKIESARENA BO	9/29/2021
0000298283	ESD	9210000	521100	4500	307	303.45	REFRESH	KATY TRAIL ICE HOUSE	4/28/2021
0000312599	ESD	9210000	533101	2400	842	7,500.00	CONTRIB	TEXAS RANGERS TICKETS	8/27/2021
0000305045	TRN	5660000	515510	290T	310	4,400.00	ENTERTA	TEXAS RANGERS TICKETS	7/9/2021
0000293443	ESD	5880000	516155	4500	308	22.03	MEALSOT	HOOTERS OF IRVING	3/18/2021
0000301685	ESD	9210000	521100	4500	307	145.25	MLS ATT	BLACKFRIAR PUB	5/27/2021
0000304330	ESD	5880000	511011	4500	310	2,000.00	ENTERTA	TEXAS RANGERS TICKETS	6/15/2021
0000317588	ESD	5860000	516634	2920	307	48.88	MLS ATT	HOOTERS ABILENE	10/21/2021
0000306911	ESD	5800000	516081	4500	309	8.75	PARKING	RANGERS BASEBALL/GLOBE	8/4/2021
0000316414	ESD	5880000	521820	4500	309	3.50	PARKING	RANGERS BASEBALL/GLOBE	9/30/2021
0000310426	ESD	5880000	516706	4500	900	700.00	OTHER	BU ATHL-MCLANE STADIUM	8/12/2021
0000312275	TRN	5660000	515300	290T	309	344.09	PUBTRAN	COWTOWN BUS CHARTERS I	9/10/2021
0000308758	ESD	5800000	516301	4500	309	8.00	PARKING	RANGERS BASEBALL/GLOBE	8/4/2021
0000313994	ESD	5830000	516673	2100	308	25.00	MEALSOT	HOOTERS OF ODESSA	9/28/2021
0000304947	ESD	9210000	521800	4500	307	72.91	REFRESH	#43 OCEAN PRIME DALLAS	7/6/2021
0000319626	ESD	9210000	582300	4500	307	21.02	REFRESH	FORT LAUDERDALE AIRPOR	11/11/2021
0000309075	ESD	9210000	533425	5100	309	27.15	PARKING	TEXAS RANGERS TICKETS	8/5/2021

SHEET_ID	BU	ACCOUNT	DEPTID	ACTIVITY	EC	AMOUNT	EXPENSE_TYPE	MERCHANT	TRANS_DT
0000294431	ESD	9210000	521100	4500	310	43,700.00	ENTERTA	AT&T STADIUM TICKET OF	4/8/2021
0000312021	ESD	9210000	533424	5100	307	21.48	REFRESH	Crown Colony Country Club	9/20/2021
0000313347	TRN	5660000	515560	2920	307	56.70	REFRESH	TEXAS BB HOME PLATE CL	9/29/2021
0000310426	ESD	5880000	516706	4500	900	580.00	OTHER	BU ATHL-MCLANE STADIUM	8/12/2021
0000308035	TRN	5660000	515560	290T	309	20.00	PARKING	RANGERS BASEBALL/GLOBE	8/4/2021
0000319626	ESD	9210000	582300	4500	307	22.50	REFRESH	HILTON HOTELS	11/11/2021
0000305021	ESD	5930000	516155	2110	308	26.25	MEALSOT	HOOTERS OF ARLINGTON	8/3/2021
0000307482	ESD	5880000	516081	4500	309	10.00	PARKING	RANGERS BASEBALL/GLOBE	8/3/2021
0000307287	ESD	5880000	511011	4500	301	228.79	AIRFARE	AMERICAN 0012188769333	7/16/2021
0000309094	TRN	5660000	515770	290T	307	28.04	REFRESH	AA ADMIRALS CLUB PIT	8/11/2021
0000303329	ESD	5880000	516863	4500	480	17.00	TOOLSEQ	HOOTENS LLC	7/5/2021
0000319783	ESD	9210000	533423	5100	307	10.39	REFRESH	4R RANCH WINERY	11/11/2021
0000309704	TRN	5660000	524001	9010	310	2,500.00	ENTERTA	TEXAS RANGERS TICKETS	8/10/2021
0000287621	ESD	5880000	516672	4500	307	27.80	MLSTRVL	HOOTERS ABILENE	2/5/2021
0000309916	TRN	5600000	522410	1030	309	1.36	PARKING	TEXAS RANGERS TICKETS	8/5/2021
0000308475	ESD	5880000	511130	4500	309	2.00	PARKING	RANGERS BASEBALL/GLOBE	8/3/2021
0000313021	TRN	5660000	515001	290T	900	5,500.00	OTHER	TEXAS RANGERS TICKETS	9/25/2021
0000303329	ESD	5880000	516863	4500	134	6.82	TOOLSEQ	HOOTENS LLC	7/5/2021
0000287452	ESD	5880000	516672	4500	307	30.49	MLSTRVL	HOOTERS ABILENE	2/5/2021
0000319626	ESD	9210000	582300	4500	307	1,329.45	BUSMEAL	HILTON HOTELS	11/11/2021
0000304999	ESD	9080000	521960	2400	309	25.00	PARKING	RANGERS BASEBALL/GLOBE	8/5/2021
0000307287	ESD	5880000	511011	4500	310	10,000.00	ENTERTA	TEXAS RANGERS TICKETS	7/20/2021
0000318224	ESD	9210000	521100	4500	310	150,904.00	ENTERTA	TEXAS RANGERS TICKETS	10/15/2021
0000318726	ESD	9210000	582300	4500	307	190.59	REFRESH	23 LIQUOR	11/9/2021
0000304205	ESD	5880000	511011	4500	309	4.88	PARKING	TEXAS RANGERS TICKETS	8/4/2021
0000309557	ESD	5880000	516701	4500	309	10.42	PARKING	Ballpark	8/3/2021
0000313021	TRN	5660000	515001	290T	310	5,500.00	OTHER	TEXAS RANGERS TICKETS	9/25/2021
0000314921	ESD	9210000	533300	5100	310	3,776.00	ENTERTA	TDMC DICKIESARENA BO	9/11/2021
0000319626	ESD	9210000	582300	4500	307	1,912.25	MTGRFRS	HILTON HOTELS	11/11/2021
0000319722	ESD	5900000	516813	4500	307	4.85	MLS ATT	HOOTERS OF FT WORTH DT	10/12/2021
						<u>250,318.72</u>			

ONCOR ELECTRIC DELIVERY COMPANY LLC
 WHOLESale DISTRIBUTION SUBSTATION SERVICE (FROM ONCOR NTU DIST TO ONCOR DIST)
 FOR THE TEST YEAR ENDING DECEMBER 31, 2021
 SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1	Proposed Adjustment: Wholesale Distribution Substation Service (From Oncor NTU Dist to Oncor Dist)	
2		
3		
4		
5		(a) \$ -
6	Test Year Amount to Add	(b) 13,295,686
7		
8		
9		Adjustment Needed : (c) = (b) - (a) <u>\$ 13,295,686</u>
10		
11		

Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A588	\$ 13,295,686	\$ -	\$ -	\$ -	\$ -	\$ 13,295,686	\$ -	\$ 13,295,686	\$ -	\$ -
		<u>\$ 13,295,686</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,295,686</u>	<u>\$ -</u>	<u>\$ 13,295,686</u>	<u>\$ -</u>	<u>\$ -</u>

ONCOR ELECTRIC DELIVERY COMPANY LLC
PLSA AERIAL SURVEYING COSTS
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
---------	-------------	------------------

1 Proposed Adjustment: PLSA Aerial Surveying Costs

2		
3		
4		(a) \$ -
5		
6	Test Year Amount to Add	(b) 3,100,000
7		
8		
9		Adjustment Needed : (c) = (b) - (a) <u>\$ 3,100,000</u>
10		
11		

12 Method of Functionalization: Direct Assigned

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A563	\$ 3,100,000	\$ 2,850,140	\$ 249,860	\$ -	\$ 3,100,000	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 3,100,000</u>	<u>\$ 2,850,140</u>	<u>\$ 249,860</u>	<u>\$ -</u>	<u>\$ 3,100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Oncor Electric Delivery Company LLC
K&M O&M adjustment for PLSA (HB 4150) aerial surveying

Cost increase / Year (%) 2.50%

Year	Aerial Surveying Cost (\$M)	Facilities to be Surveyed	Comments
2022	\$4.30	Approximately 22.5% of Transmission System	Includes estimated \$1.2 mil carried over from aerial surveying costs from 2021
2023	\$3.20	Approximately 22.5% of Transmission System	
2024	\$3.00	Approximately 20% of Transmission System	Data collected here represents Year 1 circuits for the SECOND 5 year cycle (2025 - 2029)
2025	\$3.10	Approximately 20% of Transmission System	
2026	\$3.20	Approximately 20% of Transmission System	
2027	\$3.30	Approximately 20% of Transmission System	
2028	\$3.40	Approximately 20% of Transmission System	
2029	\$3.50	Approximately 20% of Transmission System	Data collected here represents Year 1 circuits for the THIRD 5 year cycle (2030 - 2034)
2030	\$3.60	Approximately 20% of Transmission System	
2031	\$3.70	Approximately 20% of Transmission System	

\$	4,300,000.00		
\$	(1,200,000.00)	2022 deferral to PLSA regulatory asset	
\$	3,100,000.00	K&M adjustment for PLSA aerial surveying - Transmission account 563	
	85% TRAN		Based on plant accounts 354-356 or 356 (II-B-1)
	15% NTU TRAN		Based on plant accounts 354-356 or 356 (II-B-1)
	Functionalized		
\$	2,635,000.00	TRAN	
\$	465,000.00	NTU TRAN	
\$		<u>K&M adjustment for Distribution</u>	
\$	34,164.94	DIST account 593	Power Engineers Inc.

ONCOR ELECTRIC DELIVERY COMPANY LLC
REMOVE EEI DUES FROM O&M
FOR THE TEST YEAR ENDING DECEMBER 31, 2021
SPONSOR: W. ALAN LEDBETTER

Line No	Description	Test Year Amount
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1 Proposed Adjustment: Remove EEI Dues from O&M

4	Test Year Amount to Remove	(a)	\$	5,827
6		(b)		
9		Adjustment Needed :		(c) = (b) - (a)
			\$	<u>(5,827)</u>

Method of Functionalization: PAYXAG Factor

Functionalized Adjustment	Acct	Test Year Adjustment	TRAN	NTU TRAN	DC TIE	Consol TRAN	DIST	NTU DIST	Consol DIST	MET	TDCS
	A930 2	\$ (5,827)	\$ (1,283)	\$ -	\$ -	\$ (1,283)	\$ (3,540)	\$ -	\$ (3,540)	\$ (965)	\$ (39)
		<u>\$ (5,827)</u>	<u>\$ (1,283)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,283)</u>	<u>\$ (3,540)</u>	<u>\$ -</u>	<u>\$ (3,540)</u>	<u>\$ (965)</u>	<u>\$ (39)</u>

Project PR005002 - EEI (Edison Electric Institute)

Membership Dues for		(per invoice)		2022	
Regular Activities of EEI	1,000,630.00	Lobbying %	Lobbying	Non-Lobbying	Total
Industry Issues	100,063 00	13.00%	130,082.00	870,548 00	1,000,630.00
Restore Power	15,000 00	20.00%	20,013.00	80,050.00	100,063.00
	<u>1,115,693.00</u>	0.00%	-	15,000.00	15,000.00
			<u>150,095.00</u>	<u>965,598 00</u>	<u>1,115,693.00</u>
			ESD	519000	9302000 841 00008100

<u>BEGINNING BALANCE</u>				<u>BEGINNING BALANCE</u>				<u>TOTAL ENDING BALANCE</u>
	DEBIT	CREDIT	ENDING BALANCE		DEBIT	CREDIT	ENDING BALANCE	
ESD - Account 426 (lobbying)				ESD - Account 930 (non-lobbying)				
JAN	150,095.00	-	137,587.08	965,598 00	-	(80,466.50)	885,131.50	1,022,718.58
FEB	137,587.08	-	125,079 16	885,131 50	-	(80,466.50)	804,665.00	929,744.16
MAR	125,079.16		112,571.25	804,665.00		(80,466.50)	724,198.50	836,769.75
APR	112,571.25		100,063.33	724,198.50		(80,466.50)	643,732.00	743,795.33
MAY	100,063.33		87,555.41	643,732.00		(80,466.50)	563,265.50	650,820.91
JUN	87,555 41		75,047.50	563,265.50		(80,466.50)	482,799.00	557,846.50
JUL	75,047 50		62,539.58	482,799.00		(80,466.50)	402,332.50	464,872.08
AUG	62,539.58		50,031 66	402,332.50		(80,466.50)	321,866.00	371,897.66
SEP	50,031 66		37,523 75	321,866.00		(80,466.50)	241,399 50	278,923.25
OCT	37,523.75		25,015 83	241,399.50		(80,466.50)	160,933.00	185,948.83
NOV	25,015.83		12,507.91	160,933 00		(80,466.50)	80,466.50	92,974.41
DEC	12,507.91		-	80,466.50		(80,466.50)	-	-
TOTAL	-	(150,095.00)		-		(965,598 00)		

Debit	Lobbying - Other non-operating	4264500	12,507.92
Debit	Misc General Expense	9302000	80,466 50
Debit	Accrual	2429300	
Credit	Other Prepayments	1659000	(92,974.42)

	\$	(5,827.00)	K&M adjustment for EEI membership - O&M		
ESD	519000	9302000	841	00008100	