

**Pacific Gas and Electric Company
Transmission Owner Tariff**

**Appendix VIII: Formula Rate
Attachment 2: Model**

FORMATTING:

Shading

In the Schedules and Workpapers, those cells shaded in gold are inputs to the Formula Rate Model.

Number Format

Excel "Currency" number format is used.

Reference Order

Reference order: page (or tab) number, line number, column number, note number. A comma separates each reference element. Notes contained in the FERC Form 1 are not numbered (see example below).

Workpaper Naming Conventions

Workpaper names are prefaced with "WP_" followed by the schedule name to which it corresponds (e.g.: WP_18-O&M). If workpapers in support of a Schedule come from different sources or support distinctly different sections of a Schedule, the workpaper name includes a short description suffix (e.g.: WP_25-RFandUFactors_FF, where FF describes Franchise Fees).

Workpaper Tabs and Structure

Workpaper tabs are numbered and do not have names or otherwise attempt to describe the contents of the workpaper with the exception of the Table of Contents sheet.

The first sheet of a workpaper with multiple sheets is a Table of Contents. The tab for the Table of Contents sheet is named "TOC". The TOC sheet lists the tab number and the description of the workpaper contents taken from the workpaper heading.

REFERENCES:

REFERENCE	FORM OF REFERENCE	EXAMPLE	NOTES
Column	col (column # or letter)	col k or col 6	
FERC Form No. 1	FF1	FF1 337.2, L. 20, col k FF1 234, Note(s)	
Line (internal reference)	Line (line #)	Line 25	Internal reference – source within the same Schedule or Workpaper sheet
Line (external reference)	L. (line #)	L. 25	External reference – source outside the Schedule or Workpaper sheet
Note	Note(s) (note #, if provided)	Note 1 14-ADIT, Note 1 FF1 450.1, Notes	
Page	(page #)	337.2 or 2-24 337.2, L. 10, col k	Nothing precedes the page number(s).
Schedule	(schedule name)	12-DepRates	Nothing precedes the schedule name
Tabs	(tab #)	WP_29-RetailRates-2 4 WP_28-GrossLoad 2, L. 115, col 6	Nothing precedes the tab number.
Line for extra data	Some Schedules have a "..." row. These rows are intended for new data to be added in a future update.

**Pacific Gas and Electric Company
Transmission Owner Tariff
Appendix VIII: Formula Rate
Attachment 2: Model**

Table of Contents

Schedule	Description
1-BaseTRR	Base Transmission Revenue Requirements
2-ITRR	Incremental Transmission Revenue Requirement
3-True-upTRR	True-up Transmission Revenue Requirement
4-ATA	Annual True-up Adjustment
5-CostofCap-1	Calculation of Components of Cost of Capital Rate
5-CostofCap-2	Calculation of 13-Month Average Capitalization Balances
5-CostofCap-3	Long Term Debt Cost Percentage
5-CostofCap-4	Preferred Stock Cost Percentage
6-PlantJurisdiction	Transmission Plant Jurisdictional
7-PlantInService	Network Transmission Plant In Service
8-AbandonedPlant	Abandoned Plant Balance and Amortization
9-PlantAdditions	Forecast Net Plant Additions for Network Transmission Plant
10-AccDep	Accumulated Depreciation for Network Transmission Assets
11-Depreciation	Network Transmission Depreciation Expense
12-DepRates	Depreciation Rates
13-WorkCap	Calculation of Components of Working Capital
14-ADIT	Accumulated Deferred Income Taxes
15-NUC	Network Upgrade Credit and Interest Expense
16-Unfunded Reserves	Unfunded Reserves
17-RegAssets-1	Regulatory Assets and Liabilities and Associated Amortization and Regulatory Debits and Credits
17-RegAssets-2	Amortization of (Excess)/Deficient Deferred Federal and State Income Taxes
17-RegAssets-3	Amortization of (Excess)/Deficient Deferred Federal and State Income Taxes
18-OandM	Operations and Maintenance Expense
19-AandG	Administrative and General Expenses
20-RevenueCredits	Revenue Credits
21-NPandS	Revenue Sharing for Non-Tariff New Products & Services
22-TaxRates	Income Tax Rates
23-RetailSGTax	Retail "South Georgia" Taxes

24-Allocators	Calculation of Allocation Factors
25-RFandUFactors	Revenue Fees and Uncollectible Factors
26-WholesaleTRRs	High and Low Voltage Wholesale Revenue Requirement
27-WholesaleRates	Calculation of PG&E Wholesale Rates
28-GrossLoad	Calculation of Gross Load at the CAISO Interface (Area Out)
29-RetailRates-1	Proposed Retail Rates
29-RetailRates-2	Proposed Allocations & Revenues

Pacific Gas and Electric Company
Formula Rate Model
Schedule 1-BaseTRR

Base Transmission Revenue Requirement

Rate Year: 2024

Input cells are shaded gold

Prior Year: 2022

1) Rate Base						
Line	Description	Values	Source	Notes	Line	
<u>Plant</u>						
100	Transmission Plant	\$15,658,655,291	7-PlantInService, L. 112, col 13	End of Year Value	100	
101	Common + General + Intangible Plant	\$1,466,646,066	7-PlantInService, L. 701, col 1	End of Year Value	101	
102	Abandoned Plant	\$0	8-AbandonedPlant, L. 102, col 11	End of Year Value	102	
103	Total Plant	\$17,125,301,357	Sum of Lines 100 to 102		103	
<u>Working Capital</u>						
104	Materials and Supplies	\$107,423,252	13-WorkCap, L. 112, col 2	End of Year Value	104	
105	Prepayments	\$64,247,105	13-WorkCap, L. 217, col 5	End of Year Value	105	
106	Cash Working Capital	\$94,439,921	(Line 500 + Line 501) / 10		106	
107	Total Working Capital	\$266,110,278	Sum of Lines 104 to 106		107	
<u>Accumulated Depreciation Reserve</u>						
108	Transmission Depreciation Reserve	(\$3,674,552,227)	10-AccDep, L. 112, col 13	Negative End of Year Value	108	
109	Common + General + Intangible Depreciation Reserve	(\$524,616,275)	10-AccDep, L. 701, col 1	Negative End of Year Value	109	
110	Total Accumulated Depreciation Reserve	(\$4,199,168,503)	Line 108 + Line 109		110	
111 a	Accumulated Deferred Income Taxes	(\$1,565,836,049)	14-ADIT, L. 104, col 2	End of Year Value	111 a	
111 b	(Excess)/Deficient Accumulated Deferred Income Taxes	(\$513,953,807)	17-RegAssets-1, L. 201	End of Year Value	111 b	
111 c	Total (Excess)/Deficient and Accumulated Deferred Income Taxes	(\$2,079,789,856)	Line 111a + Line 111b	End of Year Value	111 c	
112	Network Upgrade Credits (Customer Advances)	(\$159,139,745)	15-NUC, L. 103	Negative End of Year Value	112	
113	Unfunded Reserves	(\$131,293,248)	16-UnfundedReserves, L. 101, col 2	End of Year Value	113	
114	Other Regulatory Assets or Liabilities	\$0	17-RegAssets-1, L. 100	End of Year Value	114	
115	Rate Base	\$10,822,020,285	Sum of Lines 103, 107, 110 and Lines 111c to 114		115	
2) ROE and Capitalization Calculations						
Line	Description	Values	Source	Notes	Line	
<u>Debt</u>						
200	Long Term Debt Amount	\$ 43,963,518,201	5-CostofCap-1, L. 110		200	
201	Long Term Debt Cost Percentage	3.94%	5-CostofCap-3, L. 114		201	
202	Cost of Long Term Debt	\$1,732,162,617	Line 200 * Line 201		202	
<u>Preferred Stock</u>						
203	Preferred Stock Amount	\$252,054,300	5-CostofCap-1, L. 114		203	
204	Preferred Stock Cost Percentage	5.52%	5-CostofCap-4, L. 106		204	
205	Cost of Preferred Stock	\$13,916,319	Line 203 * Line 204		205	
<u>Equity</u>						
206	Common Stock Equity Amount	\$ 29,646,672,631	5-CostofCap-1, L. 120		206	
207	Total Capital	\$73,862,245,132	Line 200 + Line 203 + Line 206		207	
<u>Capital Percentages</u>						
208	Long Term Debt Capital Percentage	49.75%	Set at 49.75	Global Settlement Value	208	
209	Preferred Stock Capital Percentage	0.50%	Set at 0.5%	Global Settlement Value	209	

Pacific Gas and Electric Company
Formula Rate Model
Schedule 1-BaseTRR

Base Transmission Revenue Requirement		Rate Year: 2024	
Input cells are shaded gold		Prior Year: 2022	
210	Common Stock Capital Percentage	49.75% Set at 49.75	Global Settlement Value 210
<u>Annual Cost of Capital Components</u>			
211	Long Term Debt Cost Percentage	3.94% Line 201	211
212	Preferred Stock Cost Percentage	5.52% Line 204	212
213	Total Return on Common Equity	10.45% Sum Lines 214 and 215	213
214	PG&E Return on Common Equity	10.45% PG&E ROE	Note 1 214
215	FERC ISO Participation Incentive Adder	0.00%	Note 2 215
<u>Calculation of Cost of Capital Rate</u>			
216	Weighted Cost of Long Term Debt	1.96% Line 208 * Line 211	216
217	Weighted Cost of Preferred Stock	0.03% Line 209 * Line 212	217
218	Weighted Cost of Common Stock	5.20% Line 210 * Line 213	218
219	Cost of Capital Rate	7.19% Sum of Lines 216 to 218	219
220	Equity Rate of Return Including Common and Preferred Stock	5.23% Line 217 + Line 218	220
221	FERC Participation Incentive Rate of Return	0.00% Line 210 * Line 215	221
222	Return on Capital: Rate Base times Cost of Capital Rate	\$777,738,642 Line 219 * Line 115	222
223	Remove Return on Abandoned Plant from FERC Participation Incentive	\$0 Line 102 * Line 221	223
224	Total Return on Capital	\$777,738,642 Line 222 - Line 223	224

3) Other Taxes

Line	Description	Values	Source	Notes	Line
<u>Property Taxes</u>					
300	Sub-Total Local Taxes	\$435,557,101	FF1 262-263, L. 10, col I		300
301	Property Tax Allocation Factor	29.05%	24-Allocators, L. 141		301
302	Total Transmission Property Taxes	\$126,517,357	Line 300 * Line 301		302
<u>Payroll Tax Expense</u>					
303	Fed Ins Cont Amt -- Current	\$102,974,934	FF1 262-263, L. 8, col I		303
304	CA SUI Current	\$3,527,350	FF1 262-263, L. 2, col I		304
305	Fed Unemp Tax Act- Current	\$814,104	FF1 262-263, L. 1, col I		305
306	Business Taxes	\$28,924,750	WP_1-BaseTRR_Pyrl_Tax 2, L. 105	Portion of FF1, 262-263, L. 11, col I Total	306
307	SF Pyrl Exp Tx	\$0	WP_1-BaseTRR_Pyrl_Tax 2, L. 106	Portion of FF1, 262-263, L. 11, col I Total	307
308	Total Electric Payroll Tax Expense	\$136,241,138	Sum of Lines 303 to 307		308
309	Network Transmission Labor as a % of Total Electric Labor Allocation Factor	13.54%	24-Allocators, L. 112		309
310	Total Transmission Payroll Tax Expense	\$18,446,441	Line 309 * Line 308		310

Pacific Gas and Electric Company
Formula Rate Model
Schedule 1-BaseTRR

Base Transmission Revenue Requirement

Rate Year: 2024

Input cells are shaded gold

Prior Year: 2022

311 Total Other Taxes \$144,963,798 Line 302 + Line 310 311

4) Income Taxes

Line	Description	Source	Notes	Line
400	Federal Income Tax Rate	21.00% 22-TaxRates, L. 100		400
401	State Income Tax Rate	8.84% 22-TaxRates, L. 101		401
402	Composite Tax Rate	27.98% (Line 400 + Line 401) - (Line 400 * Line 401)		402

Calculation of Flowthrough and Permanent Tax Deductions (FPD):

403	Book Depreciation of AFUDC Equity Book Basis	11,232,945 WP_1-BaseTRR_Tax 1, L. 100		403
404	Flowthrough and Permanent Tax Deductions	\$11,232,945 Line 403		404

Calculation of Credits and Other (CO):

405	Amortization of (Excess) Deficient Deferred Tax Liability	(21,208,799) WP_1-BaseTRR_Tax 3, L. 100	Note 3	405
406	Federal and State Tax Credits	(702,229) WP_1-BaseTRR_Tax 2, L. 103		406
407	Credits and Other	(\$21,911,028) Line 405 + Line 406		407

408 Income Taxes: \$193,720,627 Line 409 408

409 Income Taxes = [((RB * ER) + FPD - RAP) * (CTR/(1 - CTR))] + CO/(1 - CTR) 409

Where:

410	RB = Rate Base	\$10,822,020,285 Line 115		410
411	ER = Equity Rate of Return Including Common and Preferred Stock	5.23% Line 220		411
412	CTR = Composite Tax Rate	27.98% Line 402		412
413	CO = Credits and Other	(\$21,911,028) Line 407		413
414	FPD = Flowback and Permanent Tax Deductions	\$11,232,945 Line 404		414
415	RAP = Return on Abandoned Plant From CAISO Participation Incentive	\$0 Line 223		415

5) Prior Year Transmission Revenue Requirement

Line	Description	Values	Source	Notes	Line
<u>Prior Year TRR Components</u>					
500	O&M Expense	\$632,960,218	18-OandM, L. 100, col 15		500
501	A&G Expense	\$311,438,990	19-AandG, L. 221		501
502	Network Upgrade Interest Expense	\$1,745,354	15-NUC, L. 106		502
503	Depreciation Expense (incl. Common + General + Intangible)	\$537,037,675	11-Depreciation, L. 102, col 13 + L. 500, col 1		503
504	Depreciation Expense - Rate Adjustment	\$1,063,626	11-Depreciation, L. 902		504
505	Abandoned Plant Amortization Expense	\$0	8-AbandonedPlant, L. 102, col 7		505
506	Return on Capital	\$777,738,642	Line 224		506
507	Other Taxes	\$144,963,798	Line 311		507
508	Income Taxes	\$193,720,627	Line 408		508
509	Revenue Credits	(\$14,606,489)	20-RevenueCredits, L. 100, col 7	Negative Value	509
510	NP&S Credit	(\$19,860,597)	21-NP&S, L. 403	Negative Value	510
511	Amortization and Regulatory Debits/Credits	\$0	17-RegAssets-1, L. 102	Note 4	511
512	Total without FF, Uncollectibles, and South Georgia	\$2,566,201,846	Sum of Lines 500 to Line 511		512

SFGR Tax and Franchise Fees

513	Franchise Fees Factor	0.7687%	25-RFandUFactors, L. 400		513
514	SFGR Tax Factor	0.0208%	25-RFandUFactors, L. 401		514

Pacific Gas and Electric Company
Formula Rate Model
Schedule 1-BaseTRR

Base Transmission Revenue Requirement

Rate Year: 2024

Input cells are shaded gold

Prior Year: 2022

515	Total SFGR Tax and Franchise Fees	\$20,259,710	Line 512 * (Line 513 + Line 514)	515
516	Prior Year TRR	\$2,586,461,556	Line 512 + Line 515	516

6) Wholesale Base Transmission Revenue Requirement

Line	Description	Values	Source	Notes	Line
600	Prior Year TRR	\$2,586,461,556	Line 516		600
601	ITRR	\$315,520,698	2-ITRR, L. 209		601
602	Annual True-up Adjustment	(\$175,038,543)	4-ATA, L. 400		602
603	Wholesale Base Transmission Revenue Requirement	\$2,726,943,711	Sum of Lines 600 to Line 602		603

7) Base Transmission Revenue Requirement

Line	Description	Values	Source	Notes	Line
700	Uncollectibles Factor	0.3514%	25-RFandUFactors, L. 402		700
701	Uncollectibles Expense	\$9,583,137	Line 700 * Line 603		701
702	Retail (South Georgia) Tax Adjustment	\$4,522,758	23-RetailSGTax, L. 305, col 3		702
703	Wholesale Base Transmission Revenue Requirement	\$2,726,943,711	Line 603		703
704	Retail Base Transmission Revenue Requirement	\$2,741,049,606	Sum of Lines 701 to Line 703		704

Notes:

- 1) Global Settlement Value. The ROE is inclusive of all ROE-related incentives, current or future, during the Term of this Settlement.
- 2) Global Settlement Value. Per Settlement, no additional CAISO incentive to be added to the ROE of 10.45% during the Term of this Settlement.
- 3) The 'Amortization of Excess Deferred Tax Liability' amount was included in the TO19 Settlement filed on September 21, 2018 and approved by the Commission on December 20, 2018 in 165 FERC ¶ 61,244 (2018). The amount shown equals protected and unprotected amortization. The unprotected amortization of (excess)/deficient deferred federal income tax may be reduced from \$14.695 million to \$2.064 million pursuant to Section 2.2.1.2 of the TO19 Settlement Agreement.
- 4) For FERC authorized Other Regulatory Assets in Section 1 of Schedule 17-RegAssets1, which are not otherwise recovered in O&M or A&G expenses.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 2-ITRR

Incremental Transmission Revenue Requirement

Rate Year: 2024
Prior Year: 2022

1) Annual Fixed Charge Rate ("AFCR") Calculation

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	AFCR = Prior Year TRR / Net Plant				100
Determination of Net Plant:					
101	Transmission Plant:	\$15,658,655,291	7-PlantInService, L. 112, col 13		101
102	Transmission Dep. Reserve:	\$3,674,552,227	10-AccDep, L. 112, col 13		102
103	Net Plant:	\$11,984,103,064	Line 101 - Line 102		103
Determination of AFCR:					
104	Prior Year TRR wo RF&U:	\$1,857,902,440	1-BaseTRR, L. 512 - [75%*(1-BaseTRR, L. 500 + L. 501)]		104
105	Less: Depreciation Expense	(\$433,352,157)	1-BaseTRR, L. 503 + L. 504 - 11-Depreciation, L. 500, col 1 (1-BaseTRR, L. 111c x 1-BaseTRR, L. 220) x (1+1-BaseTRR, L. 402/(1 - 1-		105
106	Less: Impact of ADIT	\$191,704,589	BaseTRR, L. 402)) + (1-BaseTRR, L. 111c x 1-BaseTRR, L 216)		106
107	AFCR Applicable TRR	\$1,616,254,872	Line 104 + Line 105 + Line 106		107
108	AFCR:	13.49%	Line 107 / Line 103		108

2) Calculation of ITRR

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
200	Forecast Plant Additions:	\$1,914,181,408	9-PlantAdditions, L. 124, col 6		200
201	AFCR:	13.49%	Line 108		201
202	AFCR prior to Deprec & ADIT Impacts	\$258,159,080	Line 200 * Line 201		202
203	Add: Depreciation Expense	\$54,557,346	9-PlantAdditions, L. 125, Col 3		203
204	Add: Impact of ADIT	\$332,803	14-ADIT, L. 728, Col 11		204
205	ITRR without RF&U:	\$313,049,229	Sum Line 202 to Line 204		205
206	Franchise Fees Factor	0.7687%	1-BaseTRR, L. 513		206
207	SFGR Tax Factor	0.0208%	1-BaseTRR, L. 514		207
208	Total SFGR Tax and Franchise Fees	\$2,471,468	Line 205 * (Line 207 + Line 206)		208
209	Incremental Forecast Period TRR:	\$315,520,698	Line 205 + Line 208		209

Pacific Gas and Electric Company
Formula Rate Model
Schedule 3-True-upTRR

True-up Transmission Revenue Requirement

Prior Year: 2022

Input cells are shaded gold

1) Rate Base					
Line	Description	Values	Source	Notes	Line
<u>Plant</u>					
100	Transmission Plant	\$15,256,619,955	7-PlantInService, L. 113 col 13	13-Month Avg	100
101	Common + General + Intangible Plant	\$1,393,948,853	7-PlantInService, L. 702, col 1	BOY EOY Avg	101
102	Abandoned Plant	\$0	8-AbandonedPlant, L. 102, col 12	BOY EOY Avg	102
103	Total Plant	\$16,650,568,808	Sum of Lines 100 to 102		103
<u>Working Capital</u>					
104	Materials and Supplies	\$94,423,361	13-WorkCap, L. 113, col 2	13-Month Avg	104
105	Prepayments	\$74,616,856	13-WorkCap, L. 215, col 5	13-Month Avg	105
106	Cash Working Capital	\$94,439,921	(Line 400 + Line 401) / 10		106
107	Total Working Capital	\$263,480,138	Sum of Lines 104 to 106		107
<u>Accumulated Depreciation Reserve</u>					
108	Transmission Depreciation Reserve	(\$3,573,217,597)	10-AccDep, L. 113, col 13	Negative 13-Month Avg	108
109	Common + General + Intangible Depreciation Reserve	(\$482,743,675)	10-AccDep, L. 702, col 1	Negative BOY EOY Avg	109
110	Total Accumulated Depreciation Reserve	(\$4,055,961,272)	Line 108 + Line 109		110
111 a	Accumulated Deferred Income Taxes	(\$1,535,183,352)	14-ADIT, L. 108, col 2	Weighted Average	111 a
111 b	(Excess)/Deficient Accumulated Deferred Income Taxes	(\$525,337,799)	17-RegAssets-1, L. 203	Weighted Average	111 b
111 c	Total (Excess)/Deficient and Accumulated Deferred Income Taxes	(\$2,060,521,151)	Line 111a + Line 111b	Weighted Average	111 c
112	Customer Advances	(\$142,863,173)	15-NUC, L. 109	Negative BOY EOY Avg	112
113	Unfunded Reserves	(\$125,198,867)	16-UnfundedReserves, L. 100, col 2	BOY EOY Avg	113
114	Other Regulatory Assets or Liabilities	\$0	17-RegAssets, L. 101	BOY EOY Avg	114
115	Rate Base	\$10,529,504,483	Sum of Lines 103, 107, 110 and Lines 111c to 114		115

2) ROE and Capitalization Calculations

Instructions:

1) Input the ROE for the Prior Year on Line 200.

Line	Description	Values	Source	Notes	Line
200	Prior Year Return on Common Equity	10.45%	1-BaseTRR, L. 213	ROE from Schedule 1; if there are mid-year changes, a workpaper will be provided	200
<u>Calculation of Cost of Capital Rate</u>					
201	Weighted Cost of Long Term Debt	1.68%	(5-CostofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 101 + L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 107)]) * 1-BaseTRR, L. 208	13-Month Avg	201
202	Weighted Cost of Preferred Stock	0.03%	1-BaseTRR, L. 217		202
203	Weighted Cost of Common Stock	5.20%	Line 200 * 1-BaseTRR, L. 210		203
204	Cost of Capital Rate	6.91%	Sum of Lines 201 to 203		204

**Pacific Gas and Electric Company
Formula Rate Model
Schedule 3-True-upTRR**

True-up Transmission Revenue Requirement

Prior Year: 2022

Input cells are shaded gold

205	Equity Rate of Return Including Common and Preferred Stock	5.23% Line 202 + Line 203	205
206	FERC Participation Incentive Rate of Return	0.00% 1-BaseTRR, L. 221	
207	Return on Capital: Rate Base times Cost of Capital Rate	\$727,740,498 Line 204 * Line 115	207
208	Remove Return on Abandoned Plant from FERC Participation Incentive	\$0 Line 102 * Line 206	
209	Total Return on Capital	\$727,740,498 Line 207 - Line 208	

3) Income Taxes

Instructions:

1) Input the Prior Year Federal and State Income Tax Rates if they are different from the Rate Year Tax Rates.

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
300	Federal Income Tax Rate	21.00%	22-TaxRates, L. 200		300
301	State Income Tax Rate	8.84%	22-TaxRates, L. 201		301
302	Composite Tax Rate	27.98%	(Line 300 + Line 301) - (Line 300 * Line 301)		302
303	Income Taxes:	\$187,780,019	Line 304		303
304	Income Taxes = $(((RB * ER) + FPD - RAP) * (CTR / (1 - CTR))) + CO / (1 - CTR)$				304
	Where:				
305	RB = Rate Base	\$10,529,504,483	Line 115		305
306	ER = Equity Rate of Return Including Common and Preferred Stock	5.23%	Line 205		306
307	CTR = Composite Tax Rate	27.98%	Line 302		307
308	CO = Credits and Other	(\$21,911,028)	1-BaseTRR, L. 407		308
309	FPD = Flowback and Permanent Tax Deductions	\$11,232,945	1-BaseTRR, L. 404		309
310	RAP = Return on Abandoned Plant From FERC Participation Incentive	\$0	Line 208		

Pacific Gas and Electric Company
Formula Rate Model
Schedule 3-True-upTRR

True-up Transmission Revenue Requirement

Prior Year: 2022

Input cells are shaded gold

4) True-up Transmission Revenue Requirement

Instructions:

1) Input the Annual True-up Adjustment that was included in the Prior Year's rates on Line 416 and input the Rate Year the ATA trued-up. (For example, if the Prior Year is 2021, then the ATA that was included in the 2021 rates was the ATA for 2019.)

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	<u>Prior Year TRR Components</u>				
400	O&M Expense	\$632,960,218	1-BaseTRR, L. 500		400
401	A&G Expense	\$311,438,990	1-BaseTRR, L. 501		401
402	Network Upgrade Interest Expense	\$1,745,354	1-BaseTRR, L. 502		402
403	Depreciation Expense (incl. Common + General + Intangible)	\$537,037,675	1-BaseTRR, L. 503		403
404	Abandoned Plant Amortization Expense	\$0	8-AbandonedPlant, L. 102, col 7		404
405	Return on Capital	\$727,740,498	Line 209		405
406	Other Taxes	\$144,963,798	1-BaseTRR, L. 507		406
407	Income Taxes	\$187,780,019	Line 303		407
408	Revenue Credits	(\$14,606,489)	1-BaseTRR, L. 509	Negative Value	408
409	NP&S Credit	(\$19,860,597)	1-BaseTRR, L. 510	Negative Value	409
410	Amortization and Regulatory Debits/Credits	\$0	1-BaseTRR, L. 511		410
411	Total without FF, Uncollectibles, and South Georgia	\$2,509,199,468	Sum Lines 400 to 410		411
	<u>SFGR Tax and Franchise Fees</u>				
412	Franchise Fees Factor	0.7687%	1-BaseTRR, L. 513		412
413	SFGR Tax Factor	0.0208%	1-BaseTRR, L. 514		413
414	Total SFGR Tax and Franchise Fees	\$19,809,687	Line 411 * (Line 412 + Line 413)		414
415	Total with SFGR Tax and Franchise Fees	\$2,529,009,155	Line 411 + Line 414		415
	<u>Annual True-up Adjustment</u>				
416	ATA that was included in the Prior Year's Rates	\$136,134,084	RY2022 TO Model, Schedule 1-BaseTRR, L. 602		416
417	Total with ATA	\$2,665,143,239	Line 415 + Line 416		417
	<u>Uncollectibles and Retail (South Georgia) Tax Adjustment</u>				
418	Uncollectibles Factor	0.3514%	1-BaseTRR, L. 700		418
419	Uncollectibles Expense	\$9,365,955	Line 417 * Line 418		419
420	Retail (South Georgia) Tax Adjustment	\$4,615,864	23-RetailSGTax, L. 305, col 4		420
421	True-up Transmission Revenue Requirement	\$2,679,125,058	Line 417 + Line 419 + Line 420		421

Pacific Gas and Electric Company
Formula Rate Model
Schedule 4-ATA

Annual True-up Adjustment
Input cells are shaded gold

Rate Year: 2024
Prior Year: 2022

1) Retail Revenues

Instructions:

- 1) Populate the table with retail revenue data from the Prior Year. Only populate if the Model was in effect in the Prior Year.
- 2) Input the Total Sales from the Prior Year FERC Form 1 on Line 113. The total on Line 112, col 8, should match the total on Line 113.

Line	Month	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Line	
		Note 1 Retail	Note 2 Other			Public Purpose Programs	Nuclear Decommissioning	Other	Sum of Col 1 to 7		
		Transmission	Transmission	Distribution	Generation				Total Revenue		
100	Jan	\$187,677,228	(\$11,698,864)	\$367,851,856	\$382,825,674	\$92,330,982	\$3,178,381	\$43,699,992	\$1,065,865,249	100	
101	Feb	\$196,603,584	(\$8,728,200)	\$348,186,233	\$344,368,651	\$97,948,186	(\$313,495)	\$43,022,446	\$1,021,087,405	101	
102	Mar	\$230,588,030	(\$1,793,866)	\$399,232,902	\$385,982,840	\$113,530,904	(\$439,162)	\$46,827,239	\$1,173,928,887	102	
103	Apr	\$210,003,286	\$8,519,714	\$141,294,557	\$315,312,413	\$101,021,743	(\$334,763)	\$37,612,784	\$813,429,734	103	
104	May	\$220,759,806	\$9,463,537	\$376,584,324	\$340,269,000	\$105,804,464	(\$478,383)	\$39,341,285	\$1,091,744,033	104	
105	Jun	\$254,091,681	\$11,338,406	\$502,818,143	\$461,168,684	\$123,772,277	(\$666,402)	\$44,757,351	\$1,397,280,140	105	
106	Jul	\$268,565,476	\$12,103,389	\$618,085,706	\$563,832,809	\$138,325,765	(\$590,330)	\$48,668,339	\$1,648,991,154	106	
107	Aug	\$294,359,137	\$13,495,054	\$684,547,851	\$628,589,821	\$146,931,256	(\$860,487)	\$51,335,458	\$1,818,398,090	107	
108	Sep	\$282,833,234	\$12,913,039	\$638,559,945	\$596,192,775	\$141,739,936	(\$848,072)	\$49,326,426	\$1,720,717,283	108	
109	Oct	\$240,513,369	\$10,987,496	\$283,435,155	\$440,678,992	\$120,713,649	(\$763,006)	\$42,259,525	\$1,137,825,180	109	
110	Nov	\$210,759,065	\$9,675,038	\$376,574,941	\$336,190,578	\$106,118,607	(\$704,145)	\$36,931,605	\$1,075,545,689	110	
111	Dec	\$234,410,586	\$10,760,445	\$414,766,651	\$352,308,603	\$117,550,359	(\$803,458)	\$40,289,596	\$1,169,282,782	111	
112	Totals:	\$2,831,164,482	\$77,035,188	\$5,151,938,264	\$5,147,720,840	\$1,405,788,128	(\$3,623,321)	\$524,072,045	\$15,134,095,626	112	
113									Total Sales: FF1 300-301, L. 10, col b	\$15,134,095,626	113

2) Comparison of Monthly True-Up TRR to Monthly Retail Transmission Revenue

Instructions:

- 1) Input any corrections or adjustments from previous Annual Update Filings on Line 201. Input the Corrected Principle in Col 5 and the Accumulated Interest in Col 8. A workpaper must accompany any correction or adjustment.
- 2) Input the monthly FERC interest rates (18 C.F.R. §35.19a) for the corresponding Month and Year into Col 6.

Line	True Up TRR:	Source:	Line
200	\$2,679,125,058	3-True-up TRR, L. 421	200

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Line
				Note 3	Note 4	Col 2 - Col 3	Note 5	Note 6	Note 7	Note 8	Col 5 + Col 8	
			Retail Monthly True-up TRR	Retail Transmission Revenues	Retail Monthly Excess or Shortfall in Revenue	Cumulative Excess or Shortfall in Retail Revenue without Interest	Monthly Interest Rate	Monthly Interest	Accumulated Interest	Cumulative Excess or Shortfall in Retail Revenue with Interest		
201	December	2021	N/A	N/A	N/A	(\$1,192,894)	N/A	N/A	(\$99,435)	(\$1,292,328)	201	
202	January	2022	\$205,183,452	\$187,677,228	\$17,506,224	\$16,313,330	0.27%	\$20,144	(\$79,290)	\$16,234,039	202	
203	February	2022	\$187,297,527	\$196,603,584	(\$9,306,057)	\$7,007,273	0.27%	\$31,269	(\$48,022)	\$6,959,252	203	
204	March	2022	\$201,113,473	\$230,588,030	(\$29,474,557)	(\$22,467,284)	0.27%	(\$21,001)	(\$69,022)	(\$22,536,306)	204	
205	April	2022	\$196,101,974	\$210,003,286	(\$13,901,312)	(\$36,368,595)	0.27%	(\$79,615)	(\$148,637)	(\$36,517,232)	205	
206	May	2022	\$221,243,332	\$220,759,806	\$483,526	(\$35,885,069)	0.27%	(\$97,944)	(\$246,581)	(\$36,131,650)	206	
207	June	2022	\$249,149,067	\$254,091,681	(\$4,942,614)	(\$40,827,683)	0.27%	(\$104,228)	(\$350,809)	(\$41,178,492)	207	
208	July	2022	\$266,015,344	\$268,565,476	(\$2,550,132)	(\$43,377,815)	0.30%	(\$127,361)	(\$478,170)	(\$43,855,984)	208	
209	August	2022	\$275,451,103	\$294,359,137	(\$18,908,034)	(\$62,285,849)	0.30%	(\$159,930)	(\$638,100)	(\$62,923,948)	209	
210	September	2022	\$249,987,415	\$282,833,234	(\$32,845,819)	(\$95,131,668)	0.30%	(\$238,041)	(\$876,140)	(\$96,007,808)	210	

Pacific Gas and Electric Company
Formula Rate Model
Schedule 4-ATA

Annual True-up Adjustment										Rate Year: 2024	
Input cells are shaded gold										Prior Year: 2022	
211	October	2022	\$214,721,928	\$240,513,369	(\$25,791,441)	(\$120,923,109)	0.41%	(\$446,504)	(\$1,322,645)	(\$122,245,754)	211
212	November	2022	\$198,013,218	\$210,759,065	(\$12,745,847)	(\$133,668,956)	0.41%	(\$527,337)	(\$1,849,981)	(\$135,518,937)	212
213	December	2022	\$214,847,225	\$234,410,586	(\$19,563,361)	(\$153,232,317)	0.41%	(\$595,733)	(\$2,445,714)	(\$155,678,031)	213
214	January	2023	N/A	N/A	\$0	(\$153,232,317)	0.53%	(\$825,094)	(\$3,270,807)	(\$156,503,125)	214
215	February	2023	N/A	N/A	\$0	(\$153,232,317)	0.53%	(\$829,467)	(\$4,100,274)	(\$157,332,591)	215
216	March	2023	N/A	N/A	\$0	(\$153,232,317)	0.53%	(\$833,863)	(\$4,934,137)	(\$158,166,454)	216
217	April	2023	N/A	N/A	\$0	(\$153,232,317)	0.63%	(\$996,449)	(\$5,930,585)	(\$159,162,903)	217
218	May	2023	N/A	N/A	\$0	(\$153,232,317)	0.63%	(\$1,002,726)	(\$6,933,312)	(\$160,165,629)	218
219	June	2023	N/A	N/A	\$0	(\$153,232,317)	0.63%	(\$1,009,043)	(\$7,942,355)	(\$161,174,673)	219
220	July	2023	N/A	N/A	\$0	(\$153,232,317)	0.67%	(\$1,079,870)	(\$9,022,225)	(\$162,254,543)	220
221	August	2023	N/A	N/A	\$0	(\$153,232,317)	0.67%	(\$1,087,105)	(\$10,109,331)	(\$163,341,648)	221
222	September	2023	N/A	N/A	\$0	(\$153,232,317)	0.67%	(\$1,094,389)	(\$11,203,720)	(\$164,436,037)	222
223	October	2023	N/A	N/A	\$0	(\$153,232,317)	0.70%	(\$1,151,052)	(\$12,354,772)	(\$165,587,090)	223
224	November	2023	N/A	N/A	\$0	(\$153,232,317)	0.70%	(\$1,159,110)	(\$13,513,882)	(\$166,746,199)	224
225	December	2023	N/A	N/A	\$0	(\$153,232,317)	0.70%	(\$1,167,223)	(\$14,681,105)	(\$167,913,423)	225

3) Amortization of the Balance of the Cumulative Excess or Shortfall in Revenue with Interest Over the Rate Year

Instructions:

1) Input the Total Amortization amount on Line 312 that will set the December Month Ending Balance on Line 311, Col 7 equal to \$0. (Hint: Use the Goal Seek Function to set the December Month Ending Balance in Col 7 to equal \$0)

Line	Month	Year	Col 1 Note 9 Month Beginning Balance	Col 2 Amortization	Col 3 Col 2 + Col 3 Month Ending Balance without Interest	Col 4 Interest for Current Month	Col 5 Monthly Interest Rate	Col 6 Month Ending Balance	Col 7 Col 4 + Col 5	Line
300	January	2024	(\$167,913,423)	\$14,586,545	(\$153,326,877)	(\$1,124,341)	0.70%	(\$154,451,218)	300	
301	February	2024	(\$154,451,218)	\$14,586,545	(\$139,864,673)	(\$1,030,106)	0.70%	(\$140,894,779)	301	
302	March	2024	(\$140,894,779)	\$14,586,545	(\$126,308,234)	(\$935,211)	0.70%	(\$127,243,444)	302	
303	April	2024	(\$127,243,444)	\$14,586,545	(\$112,656,899)	(\$839,651)	0.70%	(\$113,496,550)	303	
304	May	2024	(\$113,496,550)	\$14,586,545	(\$98,910,005)	(\$743,423)	0.70%	(\$99,653,428)	304	
305	June	2024	(\$99,653,428)	\$14,586,545	(\$85,066,882)	(\$646,521)	0.70%	(\$85,713,404)	305	
306	July	2024	(\$85,713,404)	\$14,586,545	(\$71,126,858)	(\$548,941)	0.70%	(\$71,675,799)	306	
307	August	2024	(\$71,675,799)	\$14,586,545	(\$57,089,254)	(\$450,678)	0.70%	(\$57,539,932)	307	
308	September	2024	(\$57,539,932)	\$14,586,545	(\$42,953,386)	(\$351,727)	0.70%	(\$43,305,113)	308	
309	October	2024	(\$43,305,113)	\$14,586,545	(\$28,718,568)	(\$252,083)	0.70%	(\$28,970,651)	309	
310	November	2024	(\$28,970,651)	\$14,586,545	(\$14,384,105)	(\$151,742)	0.70%	(\$14,535,847)	310	
311	December	2024	(\$14,535,847)	\$14,586,545	\$50,698	(\$50,698)	0.70%	\$0	311	
312			Total Amortization:	\$175,038,543					312	

4) Annual True-up Adjustment

Line	ATA	Source	Line
400	(\$175,038,543)	Negative Line 312, Col 3	400

Pacific Gas and Electric Company
Formula Rate Model
Schedule 4-ATA

Annual True-up Adjustment
Input cells are shaded gold

Rate Year: 2024
Prior Year: 2022

5) Partial Year True-up and TRR Allocation Factors

Instructions:

- 1) On Line 500, Input 'No' for a Full Year True-up, otherwise Input 'Yes' for a Partial Year True-up
- 2) If Line 500 is 'Yes', Input 'Yes' or 'No' in Col 4 for each month that the Formula Rate was in effect in the Prior Year and Input the True-up TRR Allocation Factors into Col 2.

Line						Line
500	Partial Year True-up?	No				500
	Col 1	Col 2	Col 3	Col 4		
		Note 12	Note 13			
		True-up TRR	PG&E Gross Load	Formula Rate		
	Month	Allocation Factor	(MWh)	Effective?		
	Prior Year					
501	January	2022	7.66%	6,791,474	Yes	501
502	February	2022	6.99%	6,199,458	Yes	502
503	March	2022	7.51%	6,656,760	Yes	503
504	April	2022	7.32%	6,490,881	Yes	504
505	May	2022	8.26%	7,323,048	Yes	505
506	June	2022	9.30%	8,246,715	Yes	506
507	July	2022	9.93%	8,804,981	Yes	507
508	August	2022	10.28%	9,117,300	Yes	508
509	September	2022	9.33%	8,274,464	Yes	509
510	October	2022	8.01%	7,107,193	Yes	510
511	November	2022	7.39%	6,554,143	Yes	511
512	December	2022	8.02%	7,111,340	Yes	512
513	Total		100.00%	88,677,757		513

6) Final True-up Adjustment

Instructions:

- 1) PG&E shall calculate the Final True-up Adjustment for the period spanning the day after the period covered by the most recent ATA that was included in the Base TRR to the expiration of the Formula Rate.
- 2) The Final True Up Adjustment shall be calculated using the same methodology as above, with interest through the date of the termination of the Formula Rate.

Notes:

- 1) Data for cols 1 through 7 are Prior Year revenues from PG&E's Revenue Reporting System, Report R646BRESU. Col 1 only includes Base Retail Transmission Revenues. Any other retail transmission revenues are included in the "Other" Category.
- 2) Other Transmission Revenues includes: the Transmission Revenue Balancing Account Adjustment (TRBAA) revenues, the Reliability Services Balancing Account Adjustment (RSBAA) revenues, the End-use Customer Refund Balancing Account Adjustment (ECRBAA) revenues, and the Transmission Access Charge Balancing Account Adjustment (TACBAA) revenues.
- 3) For each month of the Prior Year, the Monthly True-up TRR is calculated by multiplying the True-up TRR on Line 200 by monthly allocation factors from Lines 501 to 512, Col 2.
- 4) The Retail Transmission Revenues are from Lines 100 to 111, Col 1. For a partial year true-up, only revenues for the months that the Formula Rate was in effect in the Prior Year are included.
- 5) Corrections or Adjustments applied to Line 201 from previously-filed Annual Updates are outlined in Section 4.6.5 of the Protocols.
- 6) The monthly FERC interest rate as stated in Instruction 2.
- 7) Monthly Interest is calculated by summing half of the current month's "Excess or Shortfall in Revenue" with last month's "Cumulative Excess or Shortfall in Revenue with Interest" and multiplying by the result by the current month's FERC interest rate.
- 8) Accumulated Interest is the sum of the current month's "Monthly Interest" with last month's "Accumulated Interest".
- 9) The January 'Month Beginning Balance' on Line 300, Col 2 is equal to the 'Cumulative Excess or Shortfall in Revenue with Interest' from Line 225, Col 9.
- 10) 'Interest for the Current Month' (Col 5) is based on the average of the 'Month Beginning Balance' (Col 2) and the 'Month Ending Balancing without Interest' (Col 4), multiplied by the 'Monthly Interest Rate' (Col 6).
- 11) The 'Monthly Interest Rate' is the last known FERC interest rate from Line 225, Col 6.
- 12) To calculate the monthly allocation factor, take the corresponding month's Gross Load in Col 3 and divide by the total Gross Load in L. 513, Col 3.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 4-ATA

Annual True-up Adjustment

Input cells are shaded gold

13) Data is PG&E's monthly Gross Load as measured by the CASIO monthly settlements of PG&E's Gross Load.

Rate Year: 2024

Prior Year: 2022

Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-1

Calculation of Components of Cost of Capital Rate

Prior Year: 2022

1) Return and Capitalization Calculations

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
<u>Calculation of Long Term Debt Amount</u>					
100	Bonds -- Account 221	\$35,115,164,559	5-CostofCap-2, L. 100, col 14	End of Year	100
101	Reacquired Bonds -- Account 222	\$0	5-CostofCap-2, L. 101, col 14	End of Year; enter negative	101
102	Long Term Debt Advances from Associated Companies -- Account 223	\$9,093,909,854	5-CostofCap-2, L. 102, col 14	End of Year	102
103	Other Long Term Debt -- Account 224	\$0	5-CostofCap-2, L. 103, col 14	End of Year	103
104	Unamortized Premium on Long Term Debt -- Account 225	\$4,903,468	5-CostofCap-2, L. 104, col 14	End of Year	104
105	Unamortized Discount on Long Term Debt -- Account 226	(\$30,251,169)	5-CostofCap-2, L. 105, col 14	End of Year; enter negative	105
106	Unamortized Debt Expenses -- Account 181	(\$193,762,955)	5-CostofCap-2, L. 106, col 14	End of Year; enter negative	106
107	Unamortized Loss on Reacquired Debt -- Account 189	(\$36,721,574)	5-CostofCap-2, L. 107, col 14	End of Year; enter negative	107
108	Composite Tax Rate	27.98%	1-BaseTRR, L. 402		108
109	After tax amount of Unamortized Loss on Reacquired Debt	(\$26,445,556)	Line 107 * (1- Line 108)		109
110	Long Term Debt Amount	\$43,963,518,201	Sum of Lines 100 to 106 and Line 109		110
<u>Calculation of Preferred Stock Amount</u>					
111	Preferred Stock Amount -- Account 204	\$257,994,575	5-CostofCap-2, L. 108, col 14	End of Year	111
112	Unamortized Issuance Costs	(\$5,940,275)	5-CostofCap-2, L. 109, col 14	End of Year	112
113	Net Gain (Loss) From Purchase and Tender Offers	\$0	5-CostofCap-2, L. 110, col 14	End of Year	113
114	Preferred Stock Amount	\$252,054,300	Sum of Lines 111 to 113		114
<u>Calculation of Common Stock Equity Amount</u>					
115	Total Proprietary Capital	\$30,729,450,876	5-CostofCap-2, L. 111, col 14	End of Year	115
116	Less Preferred Stock Amount	(\$252,054,300)	Line 114	Same as Line 114, but negative	116
117	Minus Net Gain (Loss) From Purchase and Tender Offers	\$0	Line 113	Same as Line 113, but reverse sign	117
118	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	(\$838,890,207)	5-CostofCap-2, L. 112, col 14	End of Year, but reverse sign	118
119	Less Accumulated Other Comprehensive Loss -- Account 219	\$8,166,262	5-CostofCap-2, L. 113, col 14	End of Year, but reverse sign	119
120	Common Stock Equity Amount	\$29,646,672,631	Sum of Lines 115 to 119		120

Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-2

Calculation of 13-Month Average Capitalization Balances

Prior Year: 2022

Input cells are shaded gold

Instructions:

1) Enter 13 months of balances for capital structure for Prior Year and December previous to Prior Year in Columns 2-14. Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.

	Col 1 13-Month Avg. = Sum (Cols. 2-14)/13	Col 2 December 2021	Col 3 January 2022	Col 4 February 2022	Col 5 March 2022	Col 6 April 2022	Col 7 May 2022	Col 8 June 2022	Col 9 July 2022	Col 10 August 2022	Col 11 September 2022	Col 12 October 2022	Col 13 November 2022	Col 14 December 2022	Line
Description															
Bonds -- Account 221 (Note 1):															100
100	\$35,902,319,269	\$ 36,443,675,751	\$36,443,675,751	\$37,701,175,751	\$37,402,939,854	\$37,802,939,854	\$34,802,939,854	\$36,302,939,854	\$34,802,939,854	\$34,802,939,854	\$34,802,939,854	\$35,152,939,854	\$35,152,939,854	\$35,115,164,559	100
Reacquired Bonds -- Account 222 (Note 2):															
101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	101
Long Term Debt Advances from Associated Companies -- Account 223 (Note 3):															
102	\$4,889,765,827	\$806,847,383	\$804,139,960	\$799,297,829	\$802,634,526	\$796,806,396	\$4,390,497,172	\$4,346,196,795	\$8,231,135,641	\$8,194,596,586	\$8,163,343,736	\$8,111,892,351	\$9,025,657,525	\$9,093,909,854	102
Other Long Term Debt -- Account 224 (Note 4):															
103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	103
Unamortized Premium on Long Term Debt -- Account 225 (Note 5)															
104	\$5,194,763	\$5,486,058	\$5,437,509	\$5,388,960	\$5,340,410	\$5,291,861	\$5,243,312	\$5,194,763	\$5,146,214	\$5,097,664	\$5,049,115	\$5,000,566	\$4,952,017	\$4,903,468	104
Less Unamortized Discount on Long Term Debt -- Account 226 (Note 6):															
105	\$29,798,499	\$26,193,407	\$25,988,886	\$29,773,586	\$29,533,807	\$29,294,027	\$29,051,110	\$31,909,259	\$31,617,071	\$31,356,562	\$31,080,214	\$30,803,866	\$30,527,518	\$30,251,169	105
Unamortized Debt Expenses -- Account 181 (Note 7):															
106	\$200,269,925	\$197,064,626	\$194,052,278	\$208,659,772	\$205,394,476	\$202,819,657	\$199,131,627	\$207,030,960	\$201,426,151	\$199,088,373	\$200,915,919	\$198,203,489	\$195,958,747	\$193,762,955	106
Unamortized Loss on Reacquired Debt -- Account 189 (Note 8):															
107	\$43,010,823	\$49,489,664	\$48,364,006	\$47,286,902	\$46,209,798	\$45,132,694	\$44,055,591	\$42,982,100	\$41,908,609	\$40,835,118	\$39,761,627	\$38,688,136	\$37,704,885	\$36,721,574	107
Preferred Stock Amount -- Account 204 (Note 9):															
108	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	108
Unamortized Preferred Stock Issuance and Expense Costs (Note 10):															
109	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	109
Net Gain (Loss) From Purchase and Tender Offers on Preferred Stock (Note 11):															
110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	110
Total Proprietary Capital (Note 12)															
111	\$27,861,287,230	\$25,611,170,423	\$26,291,328,878	\$26,576,589,489	\$26,591,871,823	\$27,699,311,935	\$27,892,855,626	\$27,707,788,807	\$27,984,537,712	\$28,181,122,545	\$27,973,824,540	\$29,405,399,179	\$29,551,482,162	\$30,729,450,876	111
Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 13):															
112	\$382,837,267	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	112
Accumulated Other Comprehensive Loss -- Account 219 (Note 14):															
113	(\$12,295,103)	(\$7,526,997)	(\$7,422,127)	(\$7,317,258)	(\$7,212,388)	(\$7,107,518)	(\$7,002,649)	(\$12,199,665)	(\$12,094,795)	(\$11,989,925)	(\$24,037,123)	(\$23,932,253)	(\$23,827,384)	(\$8,166,262)	113

Notes:

- Amount in Column 2 from FF1 112-113, L. 18, col d, amount in Column 14 from FF1 112-113, L. 18, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9221000, Company Code PGE1)
- Amount in Column 2 from FF1 112-113, L. 19, col d, amount in Column 14 from FF1 112-113, L. 19, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9222000, Company Code PGE1)
- Amount in Column 2 from FF1 112-113, L. 20, col d, amount in Column 14 from FF1 112-113, L. 20, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9223000, Company Code PGE1)
- Amount in Column 2 from FF1 112-113, L. 21, col d, amount in Column 14 from FF1 112-113, L. 21, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9224000, Company Code PGE1)
- Amount in Column 2 from FF1 112-113, L. 22, col d, amount in Column 14 from FF1 112-113, L. 22, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9225000, Company Code PGE1)
- Amount in Column 2 from FF1 112-113, L. 23, col d, amount in Column 14 from FF1 112-113, L. 23, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9226000, Company Code PGE1)
- Amount in Column 2 from FF1 110-111, L. 69, col d, amount in Column 14 from FF1 110-111, L. 69, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 9181000, 9181001, Company Code PGE1)
- Amount in Column 2 from FF1 110-111, L. 81, col d, amount in Column 14 from FF1 110-111, L. 81, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9189000, Company Code PGE1)
- Amounts in Columns 2-14 are from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 9204000, 9204020, Company Code PGE1)
- Amounts in Columns 2-14 are from PG&E internal records (equal to the negative sum of G/L account for SAP accounts 2070020, 2130020, and 2140020; Company Code PGE1)
- Amounts in Columns 2-14 are from PG&E internal records (because of non-use, there is no SAP account)
- Amount in Column 2 from FF1 112-113, L. 16, col d, amount in Column 14 from FF1 112-113, L. 16, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 2010000, 2040000, 2040001, 2070000, 2070020, 2110010, 2110015, 2130020, 2140001, 2440020, Company Code PGE1)
- Amount in Column 2 from FF1 112-113, L. 12, col d, amount in Column 14 from FF1 112-113, L. 12, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 2161001, Company Code PGE1)
- Amount in Column 2 from FF1 112-113, L. 15, col d, amount in Column 14 from FF1 112-113, L. 15, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 2190001, Company Code PGE1)

Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-3

Long Term Debt Cost Percentage

Prior Year: 2022

Input cells are shaded gold

1) Calculation of Cost of Long Term Debt

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
<u>Long-Term Debt Component - Denominator:</u>				
100	(Plus) Bonds (Acct. 221)	\$35,115,164,559	FF1 112-113, L. 18, col c	100
101	(Less) Reacquired Bonds (Acct. 222)	\$0	FF1 112-113, L. 19, col c	101
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	FF1 112-113, L. 21, col c	102
103	(Plus) Unamortized Premium on Long-Term Debt (Acct. 225)	\$4,903,468	FF1 112-113, L. 22, col c	103
104	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226)	\$30,251,169	FF1 112-113, L. 23, col c	104
105	(Less) Unamortized Debt Expenses (Acct. 181)	\$193,762,955	FF1 110-111, L. 69, col c	105
106	(Less) Unamortized Loss on Reacquired Debt (Acct. 189)	\$36,721,574	FF1 110-111, L. 81, col c	106
107	LTD = Long Term Debt	\$34,859,332,329	Lines ((100 + 102 + 103) - (101 + 104 + 105 + 106))	107
<u>Long-Term Debt Component - Numerator:</u>				
108	(Plus) Interest on Long-Term Debt (Acct. 427)	\$1,302,886,803	FF1 114-117, L. 62, col c	108
109	(Plus) Amort. of Debt Disc. and Expense (Acct. 428)	\$54,829,547	FF1 114-117, L. 63, col c	109
110	(Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1)	\$16,245,343	FF1 114-117, L. 64, col c	110
111	(Less) Amort. of Premium on Debt-Credit (Acct. 429)	\$1,326,141	FF1 114-117, L. 65, col c	111
112	(Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1)	\$139,701	FF1 114-117, L. 66, col c	112
113	LTD interest	\$1,372,495,851	Lines ((108 + 109 + 110) - (111 + 112))	113
114	Cost of Long-Term Debt:	3.94%	Line 113 / Line 107	114

**Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-4**

302					302
303					303
304					304
305	Total Annual Cost (sum of above):	\$ -	\$ -		305

Notes:

- 1) PG&E's Treasury uses an internal monthly Excel-based report to track historical information associated with preferred stock issuances. Due to the age of each preferred stock series, many of the original hard copy records are no longer available, and electronic records were not available at time of issuance.
- 2) Annual dividend calculation consistent with 18 CFR 35.13 (22) (iii)

**Pacific Gas and Electric Company
Formula Rate Model
Schedule 6-PlantJurisdiction**

Transmission Plant Jurisdiction

Prior Year: 2022

Input cells are shaded gold

Transmission Plant in FERC Form 1 for Prior Year:

Transmission Plant balances are Prior Year ending balances from PG&E's FERC Form 1.
FERC Transmission Plant represents only Network Transmission plant that is eligible for inclusion in rate base and recoverable through the TO rate case.
CPUC Transmission Plant represents Transmission Plant not recoverable through the TO rate case.

Line	FERC Account	Account Description	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Line
			FERC Form 1 Transmission Plant	Source for Col 1	Note 1 Adjustments	FERC Transmission Plant	Source for Col 4	Col 1 + Col 3 - Col 4 CPUC Transmission Plant	
100	350	Land and Land Rights	\$320,034,388	FF1 204-207, L. 48, col g		\$305,374,408	7-PlantInService, L. 112, col 1 + col 2	\$14,659,980	100
101	352	Structures and Improvements	\$497,382,410	FF1 204-207, L. 49, col g		\$488,570,818	7-PlantInService, L. 112, col 3 + col 4	\$8,811,592	101
102	353	Station Equipment	\$8,120,053,053	FF1 204-207, L. 50, col g	(\$491,897)	\$7,742,763,834	7-PlantInService, L. 112, col 5 + col 6	\$376,797,322	102
103	354	Towers and Fixtures	\$1,155,768,326	FF1 204-207, L. 51, col g	\$392,132	\$1,062,242,406	7-PlantInService, L. 112, col 7	\$93,918,052	103
104	355	Poles and Fixtures	\$2,499,854,016	FF1 204-207, L. 52, col g	(\$145,144)	\$2,381,845,833	7-PlantInService, L. 112, col 8	\$117,863,039	104
105	356	Overhead Conductors and Devices	\$2,851,598,858	FF1 204-207, L. 53, col g	(\$292,997)	\$2,686,127,974	7-PlantInService, L. 112, col 9	\$165,177,887	105
106	357	Underground Conduit	\$527,902,080	FF1 204-207, L. 54, col g		\$523,695,481	7-PlantInService, L. 112, col 10	\$4,206,599	106
107	358	Underground Conductor and Devices	\$288,211,156	FF1 204-207, L. 55, col g		\$281,894,975	7-PlantInService, L. 112, col 11	\$6,316,181	107
108	359	Roads and Trails	\$194,053,726	FF1 204-207, L. 56, col g		\$186,139,562	7-PlantInService, L. 112, col 12	\$7,914,164	108
109	359.1	Asset Retirement Costs for Transmission Plant	\$50,429,472	FF1 204-207, L. 57, col g	(\$50,429,472)	\$0	Note 2	\$0	109
110		Total Transmission Plant	\$16,505,287,485		(\$50,967,379)	\$15,658,655,291		\$795,664,815	110

Notes:

- 1) For a description of the adjustments included in Col 3 and a reconciliation by FERC account to PG&E's FERC Form 1, please see WP_7-PlantInService 3.
- 2) FERC sub-account 359.1 "Asset Retirement Costs for Transmission Plant" is not included in rate base for purposes of the TO rate case.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 7-PlantInService

Network Transmission Plant In Service
Input cells are shaded gold

Prior Year: 2022

1) Total Network Transmission Functional Plant

Total Network Transmission Functional Plant is the total of High Voltage (Section 2) and Low Voltage (Section 3) Network Transmission Plant. The monthly balances in Lines 100 -112 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

Line	Month	FERC Account: Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Source	Line
			Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3		
			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359			
			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total		
100	December	2021	\$82,791,681	\$208,997,631	\$362,688,526	\$108,679,506	\$7,529,329,070	\$35,991,450	\$1,040,283,564	\$2,159,592,516	\$2,346,203,987	\$518,614,161	\$281,575,116	\$164,958,388	\$14,839,705,596	Line 200 + Line 300	100
101	January	2022	\$83,668,291	\$210,242,377	\$363,978,809	\$108,971,777	\$7,536,364,530	\$35,991,450	\$1,042,130,554	\$2,211,040,493	\$2,386,266,086	\$520,059,211	\$282,790,466	\$165,949,028	\$14,947,453,071	Line 201 + Line 301	101
102	February	2022	\$83,773,914	\$210,432,772	\$363,081,147	\$108,983,562	\$7,550,640,866	\$35,992,354	\$1,032,595,811	\$2,228,107,287	\$2,420,922,917	\$520,108,065	\$282,791,264	\$166,197,061	\$15,003,627,019	Line 202 + Line 302	102
103	March	2022	\$85,296,017	\$210,701,043	\$363,504,243	\$109,132,222	\$7,559,868,209	\$35,992,352	\$1,037,098,813	\$2,234,979,699	\$2,411,265,605	\$520,166,480	\$282,997,499	\$168,300,357	\$15,019,302,539	Line 203 + Line 303	103
104	April	2022	\$92,371,233	\$210,937,418	\$363,830,202	\$110,047,068	\$7,591,821,912	\$35,973,644	\$1,034,650,793	\$2,257,391,804	\$2,450,448,699	\$522,769,864	\$282,435,655	\$169,280,206	\$15,121,958,498	Line 204 + Line 304	104
105	May	2022	\$94,673,185	\$211,078,729	\$364,048,065	\$110,794,960	\$7,617,166,066	\$35,973,646	\$1,022,318,469	\$2,269,311,326	\$2,506,482,777	\$522,597,272	\$282,517,177	\$169,901,273	\$15,206,862,947	Line 205 + Line 305	105
106	June	2022	\$94,809,400	\$211,132,516	\$363,580,782	\$112,787,175	\$7,605,118,827	\$35,973,656	\$1,023,321,523	\$2,287,220,558	\$2,530,758,592	\$524,968,166	\$282,715,294	\$171,062,777	\$15,243,449,266	Line 206 + Line 306	106
107	July	2022	\$94,940,467	\$211,231,613	\$363,726,447	\$114,024,499	\$7,611,923,010	\$35,989,539	\$1,025,470,775	\$2,302,162,631	\$2,564,087,393	\$524,953,455	\$283,098,366	\$171,479,637	\$15,303,087,832	Line 207 + Line 307	107
108	August	2022	\$95,064,535	\$211,324,176	\$363,652,628	\$114,954,306	\$7,656,548,691	\$35,989,549	\$1,026,343,055	\$2,316,615,680	\$2,603,819,603	\$525,030,177	\$283,623,103	\$172,696,619	\$15,405,662,121	Line 208 + Line 308	108
109	September	2022	\$94,780,250	\$211,480,220	\$363,885,232	\$121,230,490	\$7,677,420,001	\$35,989,552	\$1,020,412,251	\$2,333,265,590	\$2,629,508,490	\$525,052,227	\$282,045,654	\$175,259,555	\$15,470,329,512	Line 209 + Line 309	109
110	October	2022	\$94,858,310	\$211,563,307	\$363,922,753	\$119,864,984	\$7,675,974,348	\$35,989,555	\$1,032,276,234	\$2,358,792,565	\$2,642,141,558	\$525,077,515	\$282,075,843	\$179,507,572	\$15,522,044,546	Line 210 + Line 310	110
111	November	2022	\$94,929,933	\$211,585,818	\$364,060,321	\$121,499,388	\$7,672,256,593	\$35,989,559	\$1,049,103,391	\$2,376,039,949	\$2,681,525,513	\$525,074,847	\$282,021,366	\$179,834,493	\$15,593,921,172	Line 211 + Line 311	111
112	December	2022	\$94,304,454	\$211,069,954	\$363,199,302	\$125,371,516	\$7,706,774,272	\$35,989,562	\$1,062,242,406	\$2,381,845,833	\$2,686,127,974	\$523,695,481	\$281,894,975	\$186,139,562	\$15,658,655,291	Line 212 + Line 312	112
113	13-Month Average		\$91,250,898	\$210,905,967	\$363,627,574	\$114,333,958	\$7,614,708,184	\$35,986,605	\$1,034,480,587	\$2,285,874,302	\$2,527,658,400	\$522,935,917	\$282,506,291	\$172,351,271	\$15,256,619,955		113

2) Network Transmission Functional Plant - High Voltage

Network Transmission High Voltage Functional Plant balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the FERC Jurisdiction Transmission plant that is eligible for inclusion in rate base, and recoverable through the TO rate case (as shown in WP_7-PlantInService 1). The monthly balances in Lines 200 - 212 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

Line	Month	FERC Account: Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Source	Line
			Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3		
			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359			
			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total		
200	December	2021	\$53,064,227	\$100,274,774	\$151,151,509	\$34,486,743	\$2,811,121,350	\$4,821,603	\$536,643,388	\$142,382,009	\$863,683,216	\$351,675,577	\$116,938,830	\$70,037,974	\$5,236,281,200		200
201	January	2022	\$53,937,071	\$100,684,869	\$143,994,574	\$31,010,709	\$2,770,781,517	\$4,736,075	\$537,135,934	\$162,768,050	\$876,983,189	\$352,480,527	\$117,556,166	\$70,413,760	\$5,222,482,440		201
202	February	2022	\$53,939,177	\$100,694,218	\$143,527,683	\$31,012,687	\$2,771,446,858	\$4,736,075	\$530,576,226	\$167,637,807	\$900,322,078	\$352,529,381	\$117,556,439	\$70,582,117	\$5,244,560,747		202
203	March	2022	\$54,028,996	\$100,824,240	\$143,541,202	\$31,016,071	\$2,776,969,628	\$4,736,075	\$530,662,171	\$155,922,500	\$902,804,005	\$352,586,754	\$117,535,549	\$71,010,100	\$5,241,637,291		203
204	April	2022	\$61,094,915	\$100,890,251	\$143,543,985	\$31,572,110	\$2,790,602,356	\$4,736,075	\$530,703,640	\$161,161,687	\$922,314,994	\$355,192,472	\$117,548,217	\$71,347,916	\$5,290,708,618		204
205	May	2022	\$61,098,814	\$100,909,370	\$143,559,110	\$31,776,366	\$2,795,065,398	\$4,736,075	\$528,425,255	\$163,069,445	\$946,677,086	\$355,260,768	\$117,631,299	\$71,542,290	\$5,319,751,275		205
206	June	2022	\$61,067,538	\$100,921,540	\$143,562,109	\$32,438,431	\$2,788,340,655	\$4,736,075	\$528,726,009	\$164,751,545	\$957,864,990	\$357,631,688	\$117,701,242	\$72,524,660	\$5,330,266,482		206
207	July	2022	\$61,122,757	\$100,989,984	\$143,566,856	\$32,674,125	\$2,791,586,286	\$4,741,519	\$529,941,488	\$163,590,751	\$981,893,710	\$357,616,927	\$117,827,058	\$73,014,897	\$5,358,566,356		207
208	August	2022	\$61,159,556	\$101,025,170	\$143,569,417	\$33,179,121	\$2,825,510,740	\$4,741,519	\$530,136,296	\$163,007,177	\$1,001,318,242	\$357,693,485	\$117,969,590	\$73,719,833	\$5,413,030,145		208
209	September	2022	\$61,168,059	\$101,067,564	\$143,570,548	\$35,372,891	\$2,831,756,867	\$4,741,519	\$526,282,022	\$170,726,484	\$1,019,373,823	\$357,717,123	\$117,567,012	\$74,968,835	\$5,444,312,746		209
210	October	2022	\$61,169,871	\$101,099,811	\$143,567,677	\$33,510,499	\$2,835,104,806	\$4,741,519	\$530,670,185	\$173,002,109	\$1,026,271,176	\$357,742,174	\$117,556,485	\$78,783,439	\$5,463,219,752		210
211	November	2022	\$61,170,024	\$101,108,250	\$143,587,643	\$33,700,753	\$2,832,792,875	\$4,741,519	\$543,814,534	\$173,226,329	\$1,031,773,762	\$357,739,639	\$117,556,539	\$78,819,758	\$5,480,031,625		211
212	December	2022	\$60,162,731	\$100,662,592	\$158,358,386	\$37,915,005	\$2,739,649,434	\$4,741,532	\$544,170,942	\$137,957,293	\$1,022,637,283	\$357,208,084	\$117,364,997	\$85,300,632	\$5,366,128,911		212
213	13-Month Average		\$58,783,364	\$100,857,895	\$145,315,438	\$33,051,193	\$2,796,979,136	\$4,745,168	\$532,914,468	\$161,477,168	\$957,993,658	\$355,621,123	\$117,562,263	\$74,005,093	\$5,339,305,968		213

Pacific Gas and Electric Company
Formula Rate Model
Schedule 7-PlantInService

Network Transmission Plant In Service
Input cells are shaded gold

Prior Year: 2022

3) Network Transmission Functional Plant - Low Voltage

Network Transmission Low Voltage Functional Plant balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the FERC Jurisdiction Transmission plant that is eligible for inclusion in rate base, and recoverable through the TO rate case (as shown in WP_7-PlantInService 1). The monthly balances in Lines 300 - 312 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13		
			Total of Col 1-12														
Line	Month	Year	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 ETP35301	353.02 ETP35302	354 ETP35400	355 ETP35500	356 ETP35600	357 ETP35700	358 ETP35800	359 ETP35900	Total	Line	
300	December	2021	\$29,727,454	\$108,722,857	\$211,537,017	\$74,192,763	\$4,718,207,720	\$31,169,847	\$503,640,176	\$2,017,210,507	\$1,482,520,771	\$166,938,584	\$164,636,286	\$94,920,414	\$9,603,424,396	300	
301	January	2022	\$29,731,220	\$109,557,508	\$219,984,235	\$77,961,068	\$4,765,583,013	\$31,255,375	\$504,994,619	\$2,048,272,443	\$1,509,282,897	\$167,578,684	\$165,234,300	\$95,535,268	\$9,724,970,631	301	
302	February	2022	\$29,834,736	\$109,738,554	\$219,553,464	\$77,970,875	\$4,779,194,008	\$31,256,279	\$502,019,585	\$2,060,469,480	\$1,520,600,839	\$167,578,684	\$165,234,825	\$95,614,945	\$9,759,066,272	302	
303	March	2022	\$31,267,021	\$109,876,803	\$219,963,041	\$78,116,151	\$4,782,898,580	\$31,256,277	\$506,436,642	\$2,079,057,199	\$1,508,461,600	\$167,579,726	\$165,461,950	\$97,290,256	\$9,777,665,248	303	
304	April	2022	\$31,276,319	\$110,047,168	\$220,286,217	\$78,474,957	\$4,801,219,556	\$31,237,569	\$503,947,153	\$2,096,230,118	\$1,528,133,705	\$167,577,391	\$164,887,438	\$97,932,290	\$9,831,249,880	304	
305	May	2022	\$33,574,372	\$110,169,359	\$220,488,956	\$79,018,594	\$4,822,100,668	\$31,237,571	\$493,893,214	\$2,106,241,881	\$1,559,805,691	\$167,336,504	\$164,885,877	\$98,358,984	\$9,887,111,672	305	
306	June	2022	\$33,741,862	\$110,210,976	\$220,018,673	\$80,348,744	\$4,816,778,172	\$31,237,581	\$494,595,513	\$2,122,469,013	\$1,572,893,602	\$167,336,478	\$165,014,052	\$98,538,118	\$9,913,182,784	306	
307	July	2022	\$33,817,711	\$110,241,630	\$220,159,592	\$81,350,374	\$4,820,336,724	\$31,248,020	\$495,529,287	\$2,138,571,879	\$1,582,193,683	\$167,336,527	\$165,271,309	\$98,464,740	\$9,944,521,476	307	
308	August	2022	\$33,904,979	\$110,299,006	\$220,083,211	\$81,775,185	\$4,831,037,951	\$31,248,030	\$496,206,759	\$2,153,608,504	\$1,602,501,361	\$167,336,691	\$165,653,513	\$98,976,786	\$9,992,631,976	308	
309	September	2022	\$33,612,192	\$110,412,656	\$220,314,683	\$85,857,599	\$4,845,663,135	\$31,248,034	\$494,130,229	\$2,162,539,106	\$1,610,134,667	\$167,335,104	\$164,478,641	\$100,290,720	\$10,026,016,766	309	
310	October	2022	\$33,688,439	\$110,463,497	\$220,355,075	\$86,354,485	\$4,840,869,543	\$31,248,037	\$501,606,049	\$2,185,790,456	\$1,615,870,382	\$167,335,340	\$164,519,358	\$100,724,133	\$10,058,824,795	310	
311	November	2022	\$33,759,910	\$110,477,568	\$220,472,677	\$87,798,635	\$4,839,463,718	\$31,248,040	\$505,288,856	\$2,202,813,620	\$1,649,751,751	\$167,335,208	\$164,464,827	\$101,014,735	\$10,113,889,547	311	
312	December	2022	\$34,141,723	\$110,407,362	\$204,840,917	\$87,456,510	\$4,967,124,838	\$31,248,030	\$518,071,464	\$2,243,888,540	\$1,663,490,691	\$166,487,397	\$164,529,979	\$100,838,930	\$10,292,526,380	312	
313	13-Month Average		\$32,467,534	\$110,048,072	\$218,312,135	\$81,282,765	\$4,817,729,048	\$31,241,438	\$501,566,119	\$2,124,397,134	\$1,569,664,742	\$167,314,794	\$164,944,027	\$98,346,178	\$9,917,313,986	313	

4) Direct Assigned Common, General and Intangible (CGI) Plant

Direct Assigned Common, General and Intangible (CGI) Plant In Service balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

			Col 1 Col 2 + Col 3	Col 2 Note 1	Col 3 Note 1		
Line	Month	Year	Total Direct Assigned CGI	Direct Assigned High Voltage	Direct Assigned Low Voltage		
400	December	2021	\$985,786,308	\$344,220,572	\$641,565,736	See WP_7-PlantInService 5, L. 122, col 1 and col 2 from annual update for Prior Year minus 1	
401	December	2022	\$1,090,147,067	\$363,266,842	\$726,880,225	See WP_7-PlantInService 5, L. 122, col 1 and col 2	
402	Average		\$1,037,966,688	\$353,743,707	\$684,222,981	(Line 400 + Line 401)/2	

5) Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant

Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant is extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

			Col 1 Note 2	Col 2 24-Allocators, L. 113	Col 3 Col 1 * Col 2	Col 4 Col 3 * 24- Allocators, L. 126	Col 5 Col 3 * 24- Allocators, L. 127		
Line	Month	Year	Total PG&E Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage Corporate CGI	Low Voltage Corporate CGI		
500	December	2021	\$3,180,271,855	9.58%	\$304,525,853	\$104,359,216	\$200,166,637	See WP_7-PlantInService 5, L. 122, col 11 from annual update for Prior Year minus 1	
501	December	2022	\$3,604,255,747	9.58%	\$345,124,286	\$118,272,060	\$226,852,227	See WP_7-PlantInService 5, L. 122, col 11	
502	Average		\$3,392,263,801		\$324,825,070	\$111,315,638	\$213,509,432	(Line 500 + Line 501)/2	

Pacific Gas and Electric Company
Formula Rate Model
Schedule 7-PlantInService

Network Transmission Plant In Service
Input cells are shaded gold

Prior Year: 2022

6) Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant

Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant is extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
			Note 3	24-Allocators, L. 112	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24- Allocators, L. 127		
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Total Electric Residual CGI</u>	<u>Network Transmission O&M Labor Factor</u>	<u>Network Transmission Corporate CGI</u>	<u>High Voltage Corporate CGI</u>	<u>Low Voltage Corporate CGI</u>		
600	December	2021	\$228,511,817	13.54%	\$30,939,479	\$10,602,777	\$20,336,702	See WP_7-PlantInService 5, L. 122, col 12 from annual update for Prior Year minus 1	
601	December	2022	\$231,726,351	13.54%	\$31,374,713	\$10,751,929	\$20,622,783	See WP_7-PlantInService 5, L. 122, col 12	
602	Average		\$230,119,084		\$31,157,096	\$10,677,353	\$20,479,743	(Line 600 + Line 601)/2	

7) Total Network Transmission Common, General and Intangible (CGI) Plant

Total Network Transmission Common, General and Intangible (CGI) Plant is the total of the Direct Assigned CGI Plant (Section 4) and the residual CGI Plant (Sections 5-6) allocated to Network Transmission using labor allocation factors.

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>				
			Total of Sections 4-6	Total of Sections 4-6	Total of Sections 4-6				
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Total Network Transmission CGI</u>	<u>High Voltage CGI</u>	<u>Low Voltage CGI</u>	<u>Source</u>			
700	December	2021	\$1,321,251,640	\$459,182,564	\$862,069,075	Line 400 + Line 500 + Line 600			
701	December	2022	\$1,466,646,066	\$492,290,831	\$974,355,235	Line 401 + Line 501 + Line 601			
702	Average		\$1,393,948,853	\$475,736,698	\$918,212,155	(Line 700 + Line 701)/2			

Notes:

- 1) Network Transmission Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Prior Year amounts by Functional Area, see WP_7-PlantInService 5, L. 122.
- 2) Corporate Residual (Gas and Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Functional Areas. For Prior Year amount, see WP_7-PlantInService 5, L. 122.
- 3) Corporate Residual (Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Areas only. For Prior Year amount, see WP_7-PlantInService 5, L. 122.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 8-AbandonedPlant

Abandoned Plant Balance and Amortization

Prior Year: 2022

Input cells are shaded gold

PG&E will include recoverable costs in this worksheet for cancelled projects approved or pending approval by the Commission for Abandoned Plant recovery.

1) Prior Year Abandoned Plant

Line		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Line
		Voltage	Total Project Costs	Recoverable Costs	Amortization Period (yrs)	Start of Amortization	BOY Balance	Prior Year Amortization	EOY Balance	Average Balance	(Col 6 + Col 8)/2	Col 9 * Composite Tax Rate	EOY Balance Net of ADIT	Average Balance Net of ADIT	FERC Docket Number	
100	Total High Voltage Abandoned Plant (sum from below)	High	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0			100
101	Total Low Voltage Abandoned Plant (sum from below)	Low	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0			101
102	Totals			\$0			\$0	\$0	\$0	\$0		\$0	\$0			102
103										\$0		\$0	\$0			103
104	...												\$0			104

Notes:

PG&E did not amortize any Electric Transmission abandoned plant projects in 2022.

...

Pacific Gas and Electric Company
Formula Rate Model
Schedule 9-PlantAdditions

Forecast Net Plant Additions for Network Transmission Plant

Prior Year: 2022

Input cells are shaded gold

Forecast Network Transmission Net Plant Additions are calculated using the forecast capital expenditures for Functional Plant major work categories for the two calendar years after the Prior Year. The 13-month average (including Prior Year + 2 and December of Prior Year + 1) of Net Plant Additions is multiplied by the AFRR to calculate the ITRR.

1) Total Forecast Net Plant Additions

Total Forecast Net Plant Additions are the total of High Voltage Net Plant Additions (Section 2) and Low Voltage Net Plant Additions (Section 3).

Line	Forecast Period		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Line
	Month	Year	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	
			Gross Plant Adds	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions	
100	January	2023	\$55,340,744	\$55,340,744	\$132,108	\$5,067,068	(\$4,934,960)	\$60,275,704	100
101	February	2023	\$69,352,119	\$124,692,863	\$297,663	\$6,800,481	(\$11,437,778)	\$136,130,641	101
102	March	2023	\$84,168,509	\$208,861,372	\$498,588	\$4,979,071	(\$15,918,261)	\$224,779,633	102
103	April	2023	\$195,584,191	\$404,445,563	\$965,481	\$6,353,928	(\$21,306,708)	\$425,752,271	103
104	May	2023	\$122,601,960	\$527,047,523	\$1,258,153	\$6,744,704	(\$26,793,259)	\$553,840,782	104
105	June	2023	\$246,277,911	\$773,325,434	\$1,846,060	\$12,014,060	(\$36,961,259)	\$810,286,692	105
106	July	2023	\$41,886,224	\$815,211,658	\$1,946,050	\$4,083,647	(\$39,098,856)	\$854,310,514	106
107	August	2023	\$64,514,103	\$879,725,761	\$2,100,056	\$6,465,089	(\$43,463,888)	\$923,189,649	107
108	September	2023	\$102,755,732	\$982,481,493	\$2,345,352	\$5,374,717	(\$46,493,253)	\$1,028,974,746	108
109	October	2023	\$87,574,375	\$1,070,055,868	\$2,554,407	\$5,290,107	(\$49,228,953)	\$1,119,284,822	109
110	November	2023	\$60,098,353	\$1,130,154,221	\$2,697,872	\$4,788,742	(\$51,319,823)	\$1,181,474,044	110
111	December	2023	\$130,277,673	\$1,260,431,894	\$3,008,867	\$4,227,878	(\$52,538,834)	\$1,312,970,728	111
112	January	2024	\$55,109,133	\$1,315,541,027	\$3,140,422	\$5,346,939	(\$54,745,351)	\$1,370,286,378	112
113	February	2024	\$106,226,944	\$1,421,767,972	\$3,394,004	\$5,063,498	(\$56,414,845)	\$1,478,182,817	113
114	March	2024	\$88,345,572	\$1,510,113,544	\$3,604,900	\$6,233,623	(\$59,043,568)	\$1,569,157,112	114
115	April	2024	\$119,667,140	\$1,629,780,683	\$3,890,566	\$5,175,026	(\$60,328,028)	\$1,690,108,712	115
116	May	2024	\$116,543,495	\$1,746,324,179	\$4,168,775	\$5,256,952	(\$61,416,205)	\$1,807,740,383	116
117	June	2024	\$66,454,498	\$1,812,778,677	\$4,327,414	\$4,914,480	(\$62,003,271)	\$1,874,781,948	117
118	July	2024	\$98,550,311	\$1,911,328,988	\$4,562,670	\$4,455,475	(\$61,896,076)	\$1,973,225,064	118
119	August	2024	\$140,050,138	\$2,051,379,126	\$4,896,994	\$4,580,647	(\$61,579,729)	\$2,112,958,856	119
120	September	2024	\$98,701,984	\$2,150,081,110	\$5,132,612	\$4,793,984	(\$61,241,101)	\$2,211,322,211	120
121	October	2024	\$75,330,090	\$2,225,411,200	\$5,312,438	\$5,050,522	(\$60,979,185)	\$2,286,390,385	121
122	November	2024	\$125,850,538	\$2,351,261,738	\$5,612,865	\$4,490,683	(\$59,857,003)	\$2,411,118,741	122
123	December	2024	\$377,359,226	\$2,728,620,964	\$6,513,686	\$4,150,691	(\$57,494,007)	\$2,786,114,971	123
124	13-Month Average (Sum Lines 111 to 123)/13:			\$1,854,986,239				\$1,914,181,408	124
125	Rate Year Depr Exp (sum Jan - Dec of the Rate Year)				\$54,557,346				125

2) High Voltage Net Plant Additions

High Voltage Net Plant Additions are the total of the forecasted Incremental Gross Plant less the Incremental Reserve. Incremental Gross Plant is the total of forecast Gross Plant Additions.

Incremental Reserve is the total of the calculated depreciation related to the Incremental Gross Plant less the forecast Cost of Removal spend.

For the calculation of forecast Gross Plant Additions and Cost of Removal spend by planning order, see workpapers WP_9-PlantAdditions 1-4.

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
Note 1	Prior Month + Col 1	Col 2 * (12-DepRates, L. 110, col 9)/12	Note 2	Prior Month + Col 3 - Col 4	Col 2 - Col 5

Pacific Gas and Electric Company
Formula Rate Model
Schedule 9-PlantAdditions

Forecast Net Plant Additions for Network Transmission Plant

Prior Year: 2022

Input cells are shaded gold

Forecast Network Transmission Net Plant Additions are calculated using the forecast capital expenditures for Functional Plant major work categories for the two calendar years after the Prior Year. The 13-month average (including Prior Year + 2 and December of Prior Year + 1) of Net Plant Additions is multiplied by the AF CR to calculate the ITRR.

Line	Forecast Period		Gross Plant Additions	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions	Line
	Month	Year							
200	January	2023	\$16,675,590	\$16,675,590	\$39,807	\$2,304,220	(\$2,264,412)	\$18,940,002	200
201	February	2023	\$22,357,155	\$39,032,745	\$93,178	\$3,073,179	(\$5,244,413)	\$44,277,158	201
202	March	2023	\$43,171,313	\$82,204,057	\$196,235	\$3,018,697	(\$8,066,875)	\$90,270,933	202
203	April	2023	\$147,338,174	\$229,542,232	\$547,957	\$3,126,369	(\$10,645,287)	\$240,187,519	203
204	May	2023	\$69,198,073	\$298,740,304	\$713,144	\$3,452,426	(\$13,384,569)	\$312,124,874	204
205	June	2023	\$130,065,168	\$428,805,473	\$1,023,632	\$5,401,622	(\$17,762,560)	\$446,568,032	205
206	July	2023	\$18,557,804	\$447,363,276	\$1,067,933	\$2,356,919	(\$19,051,545)	\$466,414,822	206
207	August	2023	\$26,968,389	\$474,331,666	\$1,132,311	\$3,035,801	(\$20,955,035)	\$495,286,701	207
208	September	2023	\$22,529,352	\$496,861,018	\$1,186,092	\$2,283,880	(\$22,052,823)	\$518,913,841	208
209	October	2023	\$18,776,084	\$515,637,102	\$1,230,914	\$2,179,957	(\$23,001,865)	\$538,638,967	209
210	November	2023	\$28,558,893	\$544,195,995	\$1,299,089	\$2,053,269	(\$23,756,045)	\$567,952,040	210
211	December	2023	\$57,723,527	\$601,919,521	\$1,436,885	\$1,621,408	(\$23,940,568)	\$625,860,090	211
212	January	2024	\$18,180,688	\$620,100,210	\$1,480,286	\$2,485,726	(\$24,946,008)	\$645,046,218	212
213	February	2024	\$62,198,359	\$682,298,569	\$1,628,764	\$2,254,405	(\$25,571,650)	\$707,870,218	213
214	March	2024	\$40,778,201	\$723,076,770	\$1,726,108	\$3,463,970	(\$27,309,511)	\$750,386,281	214
215	April	2024	\$60,641,906	\$783,718,675	\$1,870,871	\$2,177,706	(\$27,616,346)	\$811,335,022	215
216	May	2024	\$51,488,457	\$835,207,132	\$1,993,783	\$2,177,849	(\$27,800,413)	\$863,007,545	216
217	June	2024	\$23,172,827	\$858,379,958	\$2,049,100	\$1,968,313	(\$27,719,626)	\$886,099,584	217
218	July	2024	\$36,799,583	\$895,179,541	\$2,136,947	\$1,716,375	(\$27,299,053)	\$922,478,595	218
219	August	2024	\$89,420,859	\$984,600,400	\$2,350,410	\$1,649,895	(\$26,598,539)	\$1,011,198,939	219
220	September	2024	\$57,027,269	\$1,041,627,669	\$2,486,544	\$1,572,182	(\$25,684,176)	\$1,067,311,846	220
221	October	2024	\$17,653,430	\$1,059,281,100	\$2,528,686	\$1,673,938	(\$24,829,429)	\$1,084,110,528	221
222	November	2024	\$37,141,813	\$1,096,422,912	\$2,617,350	\$1,455,157	(\$23,667,236)	\$1,120,090,149	222
223	December	2024	\$198,972,198	\$1,295,395,110	\$3,092,330	\$1,721,566	(\$22,296,472)	\$1,317,691,582	223
224	13-Month Average:			\$882,862,121				\$908,652,815	224

Pacific Gas and Electric Company
Formula Rate Model
Schedule 9-PlantAdditions

Forecast Net Plant Additions for Network Transmission Plant

Prior Year: 2022

Input cells are shaded gold

Forecast Network Transmission Net Plant Additions are calculated using the forecast capital expenditures for Functional Plant major work categories for the two calendar years after the Prior Year. The 13-month average (including Prior Year + 2 and December of Prior Year + 1) of Net Plant Additions is multiplied by the AFRR to calculate the ITRR.

3) Low Voltage Net Plant Additions

Low Voltage Net Plant Additions are the total of the forecasted Incremental Gross Plant less the Incremental Reserve. Incremental Gross Plant is the total of forecast Gross Plant Additions. Incremental Reserve is the total of the calculated depreciation related to the Incremental Gross Plant less the forecast Cost of Removal. For the calculation of forecast Gross Plant Additions and Cost of Removal by planning order, see workpapers WP_9-PlantAdditions 1-4.

Line	Forecast Period		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Line
	Month	Year	Note 1	Prior Month + Col 1	Col 2 * (12-DepRates, L. 110, col 9)/12	Note 2	Prior Month + Col 3 - Col 4	Col 2 - Col 5	
			Gross Plant Additions	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions	
300	January	2023	\$38,665,154	\$38,665,154	\$92,300	\$2,762,849	(\$2,670,548)	\$41,335,702	300
301	February	2023	\$46,994,965	\$85,660,119	\$204,485	\$3,727,301	(\$6,193,364)	\$91,853,483	301
302	March	2023	\$40,997,196	\$126,657,315	\$302,353	\$1,960,374	(\$7,851,386)	\$134,508,700	302
303	April	2023	\$48,246,017	\$174,903,331	\$417,524	\$3,227,559	(\$10,661,421)	\$185,564,752	303
304	May	2023	\$53,403,887	\$228,307,219	\$545,008	\$3,292,277	(\$13,408,690)	\$241,715,908	304
305	June	2023	\$116,212,743	\$344,519,961	\$822,428	\$6,612,437	(\$19,198,699)	\$363,718,660	305
306	July	2023	\$23,328,420	\$367,848,381	\$878,117	\$1,726,729	(\$20,047,310)	\$387,895,692	306
307	August	2023	\$37,545,713	\$405,394,095	\$967,745	\$3,429,288	(\$22,508,853)	\$427,902,948	307
308	September	2023	\$80,226,380	\$485,620,475	\$1,159,259	\$3,090,836	(\$24,440,430)	\$510,060,905	308
309	October	2023	\$68,798,291	\$554,418,766	\$1,323,493	\$3,110,151	(\$26,227,088)	\$580,645,854	309
310	November	2023	\$31,539,460	\$585,958,226	\$1,398,783	\$2,735,473	(\$27,563,778)	\$613,522,004	310
311	December	2023	\$72,554,147	\$658,512,373	\$1,571,982	\$2,606,469	(\$28,598,266)	\$687,110,639	311
312	January	2024	\$36,928,445	\$695,440,818	\$1,660,136	\$2,861,213	(\$29,799,343)	\$725,240,160	312
313	February	2024	\$44,028,585	\$739,469,403	\$1,765,240	\$2,809,093	(\$30,843,196)	\$770,312,599	313
314	March	2024	\$47,567,371	\$787,036,774	\$1,878,792	\$2,769,653	(\$31,734,057)	\$818,770,831	314
315	April	2024	\$59,025,234	\$846,062,008	\$2,019,695	\$2,997,320	(\$32,711,682)	\$878,773,690	315
316	May	2024	\$65,055,039	\$911,117,047	\$2,174,993	\$3,079,102	(\$33,615,792)	\$944,732,838	316
317	June	2024	\$43,281,672	\$954,398,719	\$2,278,313	\$2,946,167	(\$34,283,645)	\$988,682,364	317
318	July	2024	\$61,750,728	\$1,016,149,447	\$2,425,723	\$2,739,100	(\$34,597,022)	\$1,050,746,469	318
319	August	2024	\$50,629,279	\$1,066,778,726	\$2,546,584	\$2,930,752	(\$34,981,191)	\$1,101,759,917	319
320	September	2024	\$41,674,715	\$1,108,453,441	\$2,646,068	\$3,221,802	(\$35,556,924)	\$1,144,010,365	320
321	October	2024	\$57,676,660	\$1,166,130,101	\$2,783,753	\$3,376,584	(\$36,149,756)	\$1,202,279,857	321
322	November	2024	\$88,708,725	\$1,254,838,826	\$2,995,515	\$3,035,526	(\$36,189,767)	\$1,291,028,592	322
323	December	2024	\$178,387,028	\$1,433,225,853	\$3,421,356	\$2,429,125	(\$35,197,535)	\$1,468,423,389	323
324	13-Month Average:			\$972,124,118				\$1,005,528,593	324

Notes:

- 1) For High and Low Voltage Gross Plant Additions see WP_9-PlantAdditions 5, L. 149-172.
- 2) For High and Low Voltage Gross Plant Cost of Removal spend see WP_9-PlantAdditions 6, L. 149-172.

...

Pacific Gas and Electric Company
Formula Rate Model
Schedule 10-AccDep

Accumulated Depreciation for Network Transmission Assets
Input cells are shaded gold

Prior Year: 2022

1) Total Accumulated Depreciation for Network Transmission Functional Plant

Total Accumulated Depreciation for Network Transmission Functional Plant is the total of the Accumulated Depreciation related to High Voltage (Section 2) and Low Voltage (Section 3) Network Transmission Plant. The monthly balances in Lines 100 -112 are the end-of-month balances for Prior Year and December of Prior Year - 1.

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Source	Line
			Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3		
			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359			
			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total		
100	December	2021	\$205,288	\$76,296,408	\$116,187,686	\$19,478,026	\$1,740,070,041	\$16,600,888	\$365,099,162	\$408,078,566	\$520,519,966	\$110,427,376	\$80,894,385	\$10,635,394	\$3,464,493,186	Line 200 + Line 300	100
101	January	2022	\$212,551	\$76,989,471	\$117,026,329	\$19,688,397	\$1,747,225,256	\$16,649,265	\$367,345,386	\$413,873,366	\$533,042,882	\$111,306,272	\$81,640,669	\$11,115,300	\$3,496,115,143	Line 201 + Line 301	101
102	February	2022	\$224,964	\$77,308,152	\$117,572,444	\$19,843,309	\$1,777,188,547	\$16,697,174	\$365,434,810	\$407,148,958	\$512,387,502	\$111,969,054	\$82,124,935	\$11,374,237	\$3,499,274,086	Line 202 + Line 302	102
103	March	2022	\$223,632	\$77,627,243	\$118,119,428	\$19,998,066	\$1,790,390,337	\$16,744,524	\$370,299,552	\$433,236,478	\$464,413,851	\$112,631,553	\$82,608,380	\$11,608,444	\$3,497,901,491	Line 203 + Line 303	103
104	April	2022	\$223,633	\$77,947,338	\$118,673,269	\$20,139,468	\$1,809,249,026	\$16,791,410	\$368,553,123	\$440,961,356	\$470,723,745	\$113,297,073	\$83,094,355	\$11,871,367	\$3,531,525,162	Line 204 + Line 304	104
105	May	2022	\$223,632	\$78,267,627	\$119,212,794	\$20,292,713	\$1,825,795,122	\$16,838,110	\$355,176,343	\$434,665,750	\$499,952,339	\$113,723,357	\$83,393,406	\$12,137,183	\$3,559,678,375	Line 205 + Line 305	105
106	June	2022	\$221,033	\$78,587,970	\$119,767,278	\$20,450,496	\$1,828,717,804	\$16,884,418	\$356,000,912	\$438,759,442	\$501,598,686	\$114,392,207	\$83,878,235	\$12,402,531	\$3,571,661,012	Line 206 + Line 306	106
107	July	2022	\$205,418	\$78,908,487	\$120,318,349	\$20,612,618	\$1,844,417,125	\$16,926,048	\$357,159,741	\$443,409,627	\$503,937,070	\$115,060,911	\$84,359,434	\$12,669,338	\$3,597,984,164	Line 207 + Line 307	107
108	August	2022	(\$17,656)	\$79,230,623	\$120,871,853	\$20,775,883	\$1,856,281,149	\$16,848,251	\$358,291,103	\$446,408,826	\$503,516,263	\$115,727,760	\$84,843,264	\$12,976,527	\$3,615,753,845	Line 208 + Line 308	108
109	September	2022	(\$21,148)	\$79,551,540	\$121,426,049	\$20,946,258	\$1,873,013,912	\$16,894,471	\$357,402,471	\$448,560,851	\$502,034,948	\$116,396,597	\$85,321,607	\$13,235,250	\$3,634,762,805	Line 209 + Line 309	109
110	October	2022	(\$21,884)	\$79,872,614	\$121,980,640	\$21,115,186	\$1,886,464,977	\$16,930,465	\$356,135,111	\$453,740,672	\$496,564,536	\$117,065,369	\$85,802,243	\$13,069,495	\$3,648,719,424	Line 210 + Line 310	110
111	November	2022	(\$22,029)	\$80,193,686	\$122,532,336	\$21,287,399	\$1,894,563,426	\$17,018,995	\$354,347,505	\$455,068,446	\$497,034,908	\$117,734,301	\$86,282,611	\$13,366,252	\$3,659,407,835	Line 211 + Line 311	111
112	December	2022	(\$21,395)	\$80,111,170	\$117,568,898	\$21,404,561	\$1,911,313,359	\$17,062,250	\$355,281,588	\$461,317,047	\$492,520,870	\$118,165,189	\$86,487,993	\$13,340,698	\$3,674,552,227	Line 212 + Line 312	112
113	13-Month Average		\$125,849	\$78,530,179	\$119,327,489	\$20,464,029	\$1,829,591,545	\$16,837,405	\$360,502,062	\$437,325,337	\$499,865,197	\$114,453,617	\$83,902,424	\$12,292,463	\$3,573,217,597		113

2) Accumulated Depreciation for Network Transmission Functional Plant - High Voltage

Accumulated Depreciation balances for Network Transmission High Voltage Functional Plant are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the amounts related to FERC Jurisdiction Transmission Plant that are eligible for inclusion in rate base, and recoverable through the TO rate case. The monthly balances in Lines 200 - 212 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Source	Line
			Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3		
			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359			
			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total		
200	December	2021	\$117,087	\$36,299,687	\$62,311,187	\$6,830,513	\$584,897,560	\$2,367,287	\$244,020,243	\$24,685,326	\$220,693,126	\$66,329,558	\$36,199,236	\$4,630,645	\$1,289,381,455		200
201	January	2022	\$122,773	\$36,625,700	\$61,137,015	\$6,490,211	\$578,352,470	\$2,351,701	\$245,157,290	\$25,916,776	\$225,528,641	\$66,918,294	\$36,560,062	\$4,803,133	\$1,289,964,067		201
202	February	2022	\$130,000	\$36,777,919	\$61,351,910	\$6,533,721	\$588,602,524	\$2,357,157	\$243,844,468	\$25,403,505	\$217,370,915	\$67,371,496	\$36,760,236	\$4,908,519	\$1,291,412,370		202
203	March	2022	\$129,381	\$36,931,205	\$61,542,684	\$6,576,509	\$593,527,843	\$2,362,592	\$246,461,729	\$27,257,836	\$201,165,825	\$67,824,639	\$36,959,833	\$5,004,512	\$1,285,744,590		203
204	April	2022	\$129,828	\$37,083,107	\$61,735,620	\$6,618,059	\$599,932,692	\$2,368,040	\$245,246,387	\$28,064,250	\$203,609,206	\$68,282,771	\$37,161,581	\$5,110,627	\$1,295,342,169		204
205	May	2022	\$129,710	\$37,234,379	\$61,929,977	\$6,661,118	\$605,975,778	\$2,373,482	\$238,144,764	\$27,837,959	\$213,232,804	\$68,695,074	\$37,348,021	\$5,218,632	\$1,304,781,696		205
206	June	2022	\$128,172	\$37,386,721	\$62,131,719	\$6,705,748	\$608,057,388	\$2,378,917	\$238,422,955	\$28,326,370	\$213,756,796	\$69,156,263	\$37,548,115	\$5,333,978	\$1,309,333,144		206
207	July	2022	\$119,159	\$37,539,633	\$62,326,200	\$6,751,068	\$613,768,893	\$2,383,706	\$238,890,086	\$28,505,109	\$214,641,711	\$69,614,374	\$37,745,881	\$5,451,995	\$1,317,737,815		207
208	August	2022	(\$10,367)	\$37,693,087	\$62,523,947	\$6,798,370	\$618,430,253	\$2,372,309	\$239,342,167	\$28,673,731	\$214,344,615	\$70,071,489	\$37,944,138	\$5,588,415	\$1,323,772,155		208
209	September	2022	(\$12,417)	\$37,845,287	\$62,717,054	\$6,850,343	\$624,489,202	\$2,377,860	\$238,565,841	\$29,291,276	\$213,820,224	\$70,529,772	\$38,146,380	\$5,708,066	\$1,330,328,888		209
210	October	2022	(\$12,848)	\$37,997,423	\$62,914,443	\$6,869,998	\$629,694,403	\$2,382,112	\$237,485,782	\$29,953,160	\$211,811,872	\$70,988,091	\$38,344,973	\$5,656,990	\$1,334,086,400		210
211	November	2022	(\$12,935)	\$38,150,413	\$63,110,007	\$6,914,971	\$632,848,294	\$2,390,574	\$235,798,442	\$30,112,494	\$212,006,054	\$71,446,355	\$38,543,758	\$5,780,500	\$1,337,088,927		211
212	December	2022	(\$12,377)	\$38,120,939	\$63,096,142	\$6,967,112	\$634,894,252	\$2,395,836	\$235,618,019	\$27,970,276	\$209,856,534	\$71,775,152	\$38,595,444	\$5,831,519	\$1,335,108,848		212
213	13-Month Average		\$72,705	\$37,360,423	\$62,217,531	\$6,735,980	\$608,728,581	\$2,373,967	\$240,538,321	\$27,846,005	\$213,218,333	\$69,154,102	\$37,527,512	\$5,309,810	\$1,311,083,271		213

Pacific Gas and Electric Company
Formula Rate Model
Schedule 10-AccDep

Accumulated Depreciation for Network Transmission Assets
Input cells are shaded gold

Prior Year: 2022

3) Accumulated Depreciation for Network Transmission Functional Plant - Low Voltage

Accumulated Depreciation balances for Network Transmission Low Voltage Functional Plant are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the amounts related to FERC Jurisdiction Transmission Plant that are eligible for inclusion in rate base, and recoverable through the TO rate case. The monthly balances in Lines 300 - 312 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Line
			Total of Col 1-12													
FERC Account:			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total	
			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900		
300	December	2021	\$88,201	\$39,996,721	\$53,876,499	\$12,647,513	\$1,155,172,481	\$14,233,601	\$121,078,919	\$383,393,240	\$299,826,840	\$44,097,818	\$44,695,149	\$6,004,749	\$2,175,111,731	300
301	January	2022	\$89,778	\$40,363,771	\$55,889,313	\$13,198,186	\$1,168,872,786	\$14,297,563	\$122,188,095	\$387,956,590	\$307,514,242	\$44,387,978	\$45,080,607	\$6,312,166	\$2,206,151,076	301
302	February	2022	\$94,964	\$40,530,233	\$56,220,534	\$13,309,589	\$1,188,586,023	\$14,340,017	\$121,590,342	\$381,745,453	\$295,016,588	\$44,597,557	\$45,364,699	\$6,465,718	\$2,207,861,716	302
303	March	2022	\$94,251	\$40,696,039	\$56,576,744	\$13,421,557	\$1,196,862,494	\$14,381,932	\$123,837,823	\$405,978,642	\$263,248,026	\$44,806,914	\$45,648,547	\$6,603,931	\$2,212,156,901	303
304	April	2022	\$93,805	\$40,864,230	\$56,937,649	\$13,521,409	\$1,209,316,334	\$14,423,370	\$123,306,736	\$412,897,106	\$267,114,539	\$45,014,302	\$45,932,774	\$6,760,739	\$2,236,182,993	304
305	May	2022	\$93,922	\$41,033,248	\$57,282,818	\$13,631,594	\$1,219,819,345	\$14,464,628	\$117,031,579	\$406,827,792	\$286,719,535	\$45,028,283	\$46,045,386	\$6,918,551	\$2,254,896,680	305
306	June	2022	\$92,861	\$41,201,249	\$57,635,559	\$13,744,747	\$1,220,660,416	\$14,505,501	\$117,577,956	\$410,433,071	\$287,841,890	\$45,235,945	\$46,330,119	\$7,068,553	\$2,262,327,867	306
307	July	2022	\$86,258	\$41,368,854	\$57,992,149	\$13,861,550	\$1,230,648,232	\$14,542,342	\$118,269,656	\$414,904,518	\$289,295,358	\$45,446,537	\$46,613,552	\$7,217,343	\$2,280,246,349	307
308	August	2022	(\$7,289)	\$41,537,536	\$58,347,906	\$13,977,513	\$1,237,850,895	\$14,475,942	\$118,948,937	\$417,735,095	\$289,171,648	\$45,656,271	\$46,899,126	\$7,388,112	\$2,291,981,691	308
309	September	2022	(\$8,732)	\$41,706,253	\$58,708,994	\$14,095,915	\$1,248,524,710	\$14,516,611	\$118,836,630	\$419,269,576	\$288,214,724	\$45,866,824	\$47,175,227	\$7,527,184	\$2,304,433,917	309
310	October	2022	(\$9,037)	\$41,875,192	\$59,066,197	\$14,245,188	\$1,256,770,574	\$14,548,353	\$118,649,329	\$423,787,512	\$284,752,664	\$46,077,278	\$47,457,270	\$7,412,505	\$2,314,633,024	310
311	November	2022	(\$9,094)	\$42,043,273	\$59,422,329	\$14,372,428	\$1,261,715,132	\$14,628,421	\$118,549,063	\$424,955,952	\$285,028,854	\$46,287,946	\$47,738,853	\$7,585,752	\$2,322,318,908	311
312	December	2022	(\$9,018)	\$41,990,231	\$54,472,756	\$14,437,449	\$1,276,419,107	\$14,666,414	\$119,663,568	\$433,346,770	\$282,664,336	\$46,390,038	\$47,892,549	\$7,509,179	\$2,339,443,379	312
313	13-Month Average		\$53,144	\$41,169,756	\$57,109,957	\$13,728,049	\$1,220,862,964	\$14,463,438	\$119,963,741	\$409,479,332	\$286,646,865	\$45,299,515	\$46,374,912	\$6,982,653	\$2,262,134,326	313

4) Accumulated Depreciation for Direct Assigned Common, General and Intangible (CGI) Plant

Accumulated Depreciation balances for Direct Assigned CGI Plant are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

Line	Month	Year	Col 1	Col 2	Col 3	Line
			Col 2 + Col 3	Note 1	Note 1	
			Total CGI	High Voltage	Low Voltage	
400	December	2021	\$334,009,023	\$121,844,421	\$212,164,602	400
401	December	2022	\$404,647,887	\$141,543,433	\$263,104,454	401
402	Average		\$369,328,455	\$131,693,927	\$237,634,528	402

See WP_10-AccDep 4, L. 122, Col 1 and Col 2 from annual update for Prior Year minus 1
See WP_10-AccDep 4, L. 122, Col 1 and Col 2
(Line 400 + Line 401)/2

5) Accumulated Depreciation for Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant

Accumulated Depreciation balances for Corporate Services (Gas and Electric) Residual CGI Plant are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Line
			Note 2	24-Allocators, L. 113	Col 1 * Col 2	Col 3 * 24-Allocators, L. 126	Col 3 * 24-Allocators, L. 127	
			Total PG&E Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage	Low Voltage	
500	December	2021	\$1,006,714,731	9.58%	\$96,397,628	\$33,034,899	\$63,362,729	500
501	December	2022	\$1,120,986,953	9.58%	\$107,339,725	\$36,784,691	\$70,555,034	501
502	Average		\$1,063,850,842		\$101,868,676	\$34,909,795	\$66,958,881	502

See WP_10-AccDep 4, L. 122, Col 11 from annual update for Prior Year minus 1
See WP_10-AccDep 4, L. 122, Col 11
(Line 500 + Line 501)/2

6) Accumulated Depreciation for Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant

Accumulated Depreciation balances for Corporate Services (Electric) CGI Plant are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Line
			Note 3	24-Allocators, L. 112	Col 1 * Col 2	Col 3 * 24-Allocators, L. 126	Col 3 * 24-Allocators, L. 127	
			Total Electric Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage	Low Voltage	
600	December	2021	\$77,287,812	13.54%	\$10,464,424	\$3,586,097	\$6,878,328	600
601	December	2022	\$93,272,379	13.54%	\$12,628,663	\$4,327,769	\$8,300,895	601
602	Average		\$85,280,095		\$11,546,544	\$3,956,933	\$7,589,611	602

See WP_10-AccDep 4, L. 122, Col 12 from annual update for Prior Year minus 1
See WP_10-AccDep 4, L. 122, Col 12
(Line 600 + Line 601)/2

Pacific Gas and Electric Company
Formula Rate Model
Schedule 10-AccDep

Accumulated Depreciation for Network Transmission Assets

Prior Year: 2022

Input cells are shaded gold

7) Total Accumulated Depreciation for Network Transmission Common, General and Intangible (CGI) Plant

Total Accumulated Depreciation balances for Network Transmission CGI Plant is the total of the amount related to Direct Assigned CGI Plant (Section 4) and amounts related to Residual CGI Plant (Sections 5-6) allocated to Network Transmission using labor allocation factors.

Line	Month	Year	Col 1	Col 2	Col 3	Source	Line
			Total of Sections 4-6	Total of Sections 4-6	Total of Sections 4-6		
700	December	2021	\$440,871,075	\$158,465,416	\$282,405,658	Line 400 + Line 500 + Line 600	700
701	December	2022	\$524,616,275	\$182,655,893	\$341,960,383	Line 401 + Line 501 + Line 601	701
702	Average		\$482,743,675	\$170,560,654	\$312,183,021	(Line 700 + Line 701)/2	702

Notes:

- 1) Accumulated Depreciation for Direct Assigned CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Prior Year amounts by Functional Area, see WP_10-AccDep 4, L. 122, cols 1 and 2.
- 2) Accumulated Depreciation for Corporate Residual (Gas and Electric) CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Functional Areas. For Prior Year amount, see WP_10-AccDep 4, L. 122, col 11.
- 3) Accumulated Depreciation for Corporate Residual (Electric) CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Area only. For Prior Year amount, see WP_10-AccDep 4, L. 122, col 12.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 11-Depreciation

Network Transmission Depreciation Expense
Input cells are shaded gold

Prior Year: 2022

1) Depreciation Expense for Network Transmission Functional Plant

Prior Year recorded Depreciation Expense is extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class. It is then allocated to UCC and Functional Areas based on Prior Year ending plant balances. The Depreciation Expense amounts by FERC Account and Asset Class in Lines 100 and 101 represent the amounts related to High Voltage and Low Voltage Network Transmission Plant.

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	
														Total of Col 1-12	
Line	FERC Account: Voltage	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 ETP35301	353.02 ETP35302	354 ETP35400	355 ETP35500	356 ETP35600	357 ETP35700	358 ETP35800	359 ETP35900	Total	Line
100	High Voltage	\$0	\$1,824,608	\$2,869,693	\$594,218	\$83,847,768	\$47,318	\$12,267,860	\$4,265,501	\$26,379,977	\$5,437,601	\$2,333,281	\$1,480,027	\$141,347,851	100
101	Low Voltage	\$0	\$2,001,241	\$3,712,027	\$1,370,650	\$152,020,301	\$311,837	\$11,679,470	\$69,378,777	\$42,911,447	\$2,534,355	\$3,270,947	\$1,749,627	\$290,940,680	101
102	Total	\$0	\$3,825,849	\$6,581,720	\$1,964,868	\$235,868,070	\$359,155	\$23,947,329	\$73,644,278	\$69,291,423	\$7,971,957	\$5,604,228	\$3,229,654	\$432,288,531	102

2) Depreciation Expense for Direct Assigned Common, General and Intangible (CGI) Plant

Depreciation Expense for Direct Assigned CGI Plant is extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class. It is then allocated to UCC and Functional Areas based on Prior Year ending plant balances.

		Col 1 Col 2 + Col 3	Col 2 Note 1	Col 3 Note 1	
Line	Year	Total CGI	High Voltage	Low Voltage	Line
200	2022	\$78,454,382	\$26,587,312	\$51,867,071	200

3) Depreciation Expense for Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant

Depreciation Expense for Corporate Services (Gas and Electric) Residual CGI Plant is extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class. It is then allocated to UCC and Functional Areas based on Prior Year ending plant balances.

		Col 1 Note 2	Col 2 24-Allocators, L. 113	Col 3 Col 1 * Col 2	Col 4 Col 3 * 24- Allocators, L. 126	Col 5 Col 3 * 24- Allocators, L. 127	
Line	Year	Total PG&E Corporate Residual CGI	Network Transmission O&M Labor Factor	Transmission Allocation of Corporate CGI	High Voltage Corporate CGI	Low Voltage Corporate CGI	Line
300	2022	\$269,126,509	9.58%	\$25,770,118	\$8,831,267	\$16,938,850	300

4) Depreciation Expense for Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant

Depreciation Expense for Corporate Services (Electric) Residual CGI Plant is extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class. It is then allocated to UCC and Functional Areas based on Prior Year ending plant balances.

		Col 1 Note 3	Col 2 24-Allocators, L. 112	Col 3 Col 1 * Col 2	Col 4 Col 3 * 24- Allocators, L. 126	Col 5 Col 3 * 24- Allocators, L. 127	
Line	Year	Electric Residual CGI	Network Transmission O&M Labor Factor	Transmission Allocation of Electric CGI	High Voltage Electric CGI	Low Voltage Electric CGI	Line
400	2022	\$3,874,902	13.54%	\$524,644	\$179,793	\$344,852	400

5) Total Depreciation Expense for Network Transmission Common, General and Intangible (CGI) Plant

Total Depreciation Expense for Network Transmission CGI Plant is the total of the amount related to Direct Assigned CGI Plant (Section 2) and amounts related to Residual CGI Plant (Sections 3-4) allocated to Network Transmission using labor allocation factors.

		Col 1 Total of Sections 2-4	Col 2 Total of Sections 2-4	Col 3 Total of Sections 2-4	
Line	Year	Total CGI	High Voltage	Low Voltage	Line
500	2022	\$104,749,144	\$35,598,372	\$69,150,773	Line 200 + Line 300 + Line 400

Calculation of Depreciation Expense Rate Adjustment for Proposed Depreciation Rates

The following sections (Sections 6-9) are used to calculate the Depreciation Expense Rate Adjustment, which is a method to account for the potential difference in the Base TRR that would result from changing the depreciation rates for Network Transmission Functional Plant. The Depreciation Expense Rate Adjustment factors into the Base TRR only in filings where there are proposed depreciation rates for the rate year that are different from the rates used to record depreciation expense in the Prior Year.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 11-Depreciation

Network Transmission Depreciation Expense

Prior Year: 2022

Input cells are shaded gold

6) Total Network Transmission Functional Plant

Total Network Transmission Functional Plant Prior Year balances are from 7-PlantInService, L. 101-112.

Line	Month	FERC Account: Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Line
			7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	
			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359		
			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total	
600	January	2022	\$83,668,291	\$210,242,377	\$363,978,809	\$108,971,777	\$7,536,364,530	\$35,991,450	\$1,042,130,554	\$2,211,040,493	\$2,386,266,086	\$520,059,211	\$282,790,466	\$165,949,028	\$14,947,453,071	600
601	February	2022	\$83,773,914	\$210,432,772	\$363,081,147	\$108,983,562	\$7,550,640,866	\$35,992,354	\$1,032,595,811	\$2,228,107,287	\$2,420,922,917	\$520,108,065	\$282,791,264	\$166,197,061	\$15,003,627,019	601
602	March	2022	\$85,296,017	\$210,701,043	\$363,504,243	\$109,132,222	\$7,559,868,209	\$35,992,352	\$1,037,098,813	\$2,234,979,699	\$2,411,265,605	\$520,166,480	\$282,997,499	\$168,300,357	\$15,019,302,539	602
603	April	2022	\$92,371,233	\$210,937,418	\$363,830,202	\$110,047,068	\$7,591,821,912	\$35,973,644	\$1,034,650,793	\$2,257,391,804	\$2,450,448,699	\$522,769,864	\$282,435,655	\$169,280,206	\$15,121,958,498	603
604	May	2022	\$94,673,185	\$211,078,729	\$364,048,065	\$110,794,960	\$7,617,166,066	\$35,973,646	\$1,022,318,469	\$2,269,311,326	\$2,506,482,777	\$522,597,272	\$282,517,177	\$169,901,273	\$15,206,862,947	604
605	June	2022	\$94,809,400	\$211,132,516	\$363,580,782	\$112,787,175	\$7,605,118,827	\$35,973,656	\$1,023,321,523	\$2,287,220,558	\$2,530,758,592	\$524,968,166	\$282,715,294	\$171,062,777	\$15,243,449,266	605
606	July	2022	\$94,940,467	\$211,231,613	\$363,726,447	\$114,024,499	\$7,611,923,010	\$35,989,539	\$1,025,470,775	\$2,302,162,631	\$2,564,087,393	\$524,953,455	\$283,098,366	\$171,479,637	\$15,303,087,832	606
607	August	2022	\$95,064,535	\$211,324,176	\$363,652,628	\$114,954,306	\$7,656,548,691	\$35,989,549	\$1,026,343,055	\$2,316,615,680	\$2,603,819,603	\$525,030,177	\$283,623,103	\$172,696,619	\$15,405,662,121	607
608	September	2022	\$94,780,250	\$211,480,220	\$363,885,232	\$121,230,490	\$7,677,420,001	\$35,989,552	\$1,020,412,251	\$2,333,265,590	\$2,629,508,490	\$525,052,227	\$282,045,654	\$175,259,555	\$15,470,329,512	608
609	October	2022	\$94,858,310	\$211,563,307	\$363,922,753	\$119,864,984	\$7,675,974,348	\$35,989,555	\$1,032,276,234	\$2,358,792,565	\$2,642,141,558	\$525,077,515	\$282,075,843	\$179,507,572	\$15,522,044,546	609
610	November	2022	\$94,929,933	\$211,585,818	\$364,060,321	\$121,499,388	\$7,672,256,593	\$35,989,559	\$1,049,103,391	\$2,376,039,949	\$2,681,525,513	\$525,074,847	\$282,021,366	\$179,834,493	\$15,593,921,172	610
611	December	2022	\$94,304,454	\$211,069,954	\$363,199,302	\$125,371,516	\$7,706,774,272	\$35,989,562	\$1,062,242,406	\$2,381,845,833	\$2,686,127,974	\$523,695,481	\$281,894,975	\$186,139,562	\$15,658,655,291	611

7) Proposed Network Transmission Functional Plant Depreciation Rates

Proposed Network Transmission Functional Plant Depreciation Rates are from 12-DepRates. The Depreciation Rates for Columns 3-12 are from 12-DepRates, L. 100 - 109.

The rates listed below are annual rates.

Line	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Line	
	Note 4	Note 5	12-DepRates, L. 100	12-DepRates, L. 101	12-DepRates, L. 102	12-DepRates, L. 103	12-DepRates, L. 104	12-DepRates, L. 105	12-DepRates, L. 106	12-DepRates, L. 107	12-DepRates, L. 108	12-DepRates, L. 109		
	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900		
700	Proposed Depreciation Rates	0.00%	1.83%	1.63%	1.71%	3.13%	1.66%	2.30%	3.16%	2.72%	1.53%	1.99%	1.86%	612

8) Calculated Depreciation Expense for Prior Year Recorded Network Transmission Functional Plant Using Proposed Rates

The Prior Year recorded plant balances are multiplied by the proposed depreciation rates to calculate the total Prior Year depreciation expense that would have resulted from using the proposed rates.

Line	Month	FERC Account: Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Line
			Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Total of Col 1-12	
			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359		
			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total	
800	January	2022	\$0	\$320,620	\$494,405	\$155,648	\$19,663,631	\$49,818	\$1,996,548	\$5,815,036	\$5,416,824	\$662,642	\$468,961	\$257,498	\$35,301,631	800
801	February	2022	\$0	\$320,910	\$493,185	\$155,665	\$19,700,880	\$49,819	\$1,978,281	\$5,859,922	\$5,495,495	\$662,704	\$468,962	\$257,882	\$35,443,708	801
802	March	2022	\$0	\$321,319	\$493,760	\$155,877	\$19,724,956	\$49,819	\$1,986,908	\$5,877,997	\$5,473,573	\$662,779	\$469,304	\$261,146	\$35,477,439	802
803	April	2022	\$0	\$321,680	\$494,203	\$157,184	\$19,808,329	\$49,794	\$1,982,218	\$5,936,940	\$5,562,519	\$666,096	\$468,372	\$262,666	\$35,710,001	803
804	May	2022	\$0	\$321,895	\$494,499	\$158,252	\$19,874,456	\$49,794	\$1,958,592	\$5,968,289	\$5,689,716	\$665,876	\$468,508	\$263,630	\$35,913,505	804
805	June	2022	\$0	\$321,977	\$493,864	\$161,098	\$19,843,023	\$49,794	\$1,960,513	\$6,015,390	\$5,744,822	\$668,897	\$468,836	\$265,432	\$35,993,646	805
806	July	2022	\$0	\$322,128	\$494,062	\$162,865	\$19,860,776	\$49,816	\$1,964,631	\$6,054,688	\$5,820,478	\$668,878	\$469,471	\$266,079	\$36,133,872	806
807	August	2022	\$0	\$322,269	\$493,961	\$164,193	\$19,977,212	\$49,816	\$1,966,302	\$6,092,699	\$5,910,670	\$668,976	\$470,342	\$267,968	\$36,384,408	807
808	September	2022	\$0	\$322,507	\$494,277	\$173,158	\$20,031,668	\$49,816	\$1,954,940	\$6,136,489	\$5,968,984	\$669,004	\$467,726	\$271,944	\$36,540,513	808
809	October	2022	\$0	\$322,634	\$494,328	\$171,207	\$20,027,896	\$49,816	\$1,977,669	\$6,203,624	\$5,997,661	\$669,036	\$467,776	\$278,536	\$36,660,185	809
810	November	2022	\$0	\$322,668	\$494,515	\$173,542	\$20,018,196	\$49,816	\$2,009,907	\$6,248,985	\$6,087,063	\$669,033	\$467,685	\$279,043	\$36,820,454	810
811	December	2022	\$0	\$321,882	\$493,346	\$179,072	\$20,108,259	\$49,816	\$2,035,079	\$6,264,255	\$6,097,511	\$667,275	\$467,476	\$288,827	\$36,972,796	811
812	Total		\$0	\$3,862,489	\$5,928,405	\$1,967,760	\$238,639,282	\$597,731	\$23,771,591	\$72,474,314	\$69,265,316	\$8,001,197	\$5,623,419	\$3,220,652	\$433,352,157	812

9) Depreciation Expense Rate Adjustment

The Depreciation Expense Rate Adjustment is the difference between the recorded Prior Year depreciation expense and the depreciation expense amount that would have resulted from using the proposed rates.

Line	Description	Amount	Reference	Line
900	Calculated Depreciation Expense for Recorded Plant Using Proposed Rates	\$433,352,157	Section 8, Line 812, col 13	900
901	Total Prior Year Recorded Depreciation Expense	\$432,288,531	Section 1, Line 102, col 13	901
902	Depreciation Expense Rate Adjustment	\$1,063,626	Line 900 minus Line 901	902

Notes:

- 1) Network Transmission Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Depreciation Expense amounts by Functional Area for Direct Assigned CGI Plant, see WP_11-Depreciation 3, L. 122, Cols 1 and 2.
- 2) Corporate Residual (Gas and Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Functional Areas. For Depreciation Expense for Corporate Residual (Gas and Electric) CGI Plant, see WP_11-Depreciation 3, L. 122, Col 11.
- 3) Corporate Residual (Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Areas only. For Depreciation Expense for Corporate Residual (Electric) CGI Plant, see WP_11-Depreciation 3, L. 122, Col 12.
- 4) Account 350.01 - Land is not depreciated in the TO rate case.
- 5) ETP35002 - Land Rights is depreciated using the composite depreciation rate excluding net salvage for transmission plant. (see 12-DepRates, L. 110, col 10)

Pacific Gas and Electric Company
Formula Rate Model
Schedule 12-DepRates

DEPRECIATION RATES (Note 1)

Rate Year: 2024

1) ELECTRIC TRANSMISSION PLANT (Note 2)

Line	Func	FERC Account	Asset Class	Asset Class Description	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Line	
					7-PlantInService, L. 112, Col 3-12		Col 1 x Col 2	10-AccDep, L. 112, Col 3-12	Col 1 - Col 3 - Col 4			Col 1 x Col 9					
					ORIGINAL COST	NET SALVAGE		BOOK RESERVE	FUTURE ACCRUALS	SURVIVOR CURVE	REMAINING LIFE	ANNUAL ACCRUAL		LIFE RATE	COR RATE		
						PCT.	AMOUNT					AMOUNT	RATE				
100	ETP	352.01	ETP35201	STRUCTURES AND IMPROVEMENTS	\$363,199,302	(20)	(\$72,639,860)	\$117,568,898	\$318,270,265	70 - R3	57.45	\$5,920,149	1.63%	1.33%	0.31%	100	
101	ETP	352.02	ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$125,371,516	(20)	(\$25,074,303)	\$21,404,561	\$129,041,258	70 - R3	63.80	\$2,148,868	1.71%	1.41%	0.30%	101	
102	ETP	353.01	ETP35301	STATION EQUIPMENT	\$7,706,774,272	(60)	(\$4,624,064,563)	\$1,911,313,359	\$10,419,525,476	46 - R2	37.87	\$241,299,102	3.13%	2.13%	1.00%	102	
103	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$35,989,562	(5)	(\$1,799,478)	\$17,062,250	\$20,726,790	55 - R1.5	34.30	\$597,787	1.66%	1.54%	0.12%	103	
104	ETP	354	ETP35400	TOWERS AND FIXTURES	\$1,062,242,406	(100)	(\$1,062,242,406)	\$355,281,588	\$1,769,203,224	75 - R4	57.03	\$24,420,953	2.30%	1.19%	1.11%	104	
105	ETP	355	ETP35500	POLES AND FIXTURES	\$2,381,845,833	(80)	(\$1,905,476,667)	\$461,317,047	\$3,826,005,453	54 - R1.5	46.49	\$75,171,055	3.16%	1.71%	1.44%	105	
106	ETP	356	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$2,686,127,974	(110)	(\$2,954,740,771)	\$492,520,870	\$5,148,347,875	65 - R2	51.91	\$73,170,126	2.72%	1.36%	1.36%	106	
107	ETP	357	ETP35700	UNDERGROUND CONDUIT	\$523,695,481	0	\$0	\$118,165,189	\$405,530,292	65 - R4	54.80	\$8,007,304	1.53%	1.52%	0.01%	107	
108	ETP	358	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$281,894,975	(10)	(\$28,189,498)	\$86,487,993	\$223,596,480	55 - R3	43.69	\$5,609,710	1.99%	1.76%	0.23%	108	
109	ETP	359	ETP35900	ROADS AND TRAILS	\$186,139,562	(10)	(\$18,613,956)	\$13,340,698	\$191,412,820	60 - R1.5	52.76	\$3,465,919	1.86%	1.65%	0.22%	109	
110			TOTAL TRANSMISSION PLANT		\$15,353,280,883		(\$10,692,841,502)	\$3,594,462,453	\$22,451,659,932			\$439,810,971	2.86%	1.83%	1.03%	110	(Note 3)

2) COMMON, GENERAL AND INTANGIBLE (CGI) PLANT (Note 4)

Line	Func	FERC Account	Asset Class	Asset Class Description	DEPRECIATION ACCRUAL RATES	Line
200			CMP30101	ORGANIZATION - COMMON PLANT	0.00	200
201			CMP30200	FRANCHISES AND CONSENTS - COMMON PLANT	0.00	201
202			CMP30301	MISCELLANEOUS INTANGIBLE PLANT	3.39	202
203			CMP30302	SOFTWARE	17.36	203
204			CMP30304	SOFTWARE CIS	9.01	204
205			CMP38901	LAND - COMMON PLANT	0.00	205
206			CMP38902	LAND RIGHTS	2.58	206
207			CMP39000	STRUCTURES AND IMPROVEMENTS	1.97	207
208			CMP39001	COMM PLANT: LEASEHOLD IMPR	20.00	208
209			CMP39101	OFFICE MACHINES	27.31	209
210			CMP39102	PC HARDWARE	14.17	210
211			CMP39103	OFFICE FURNITURE AND EQUIPMENT	7.50	211
212			CMP39104	OFFICE MACHINES AND COMPUTER EQUIPMENT - CIS - FULLY ACCRUED	27.31	212
213			CMP39201	TRANSPORTATION EQUIPMENT - AIR	1.36	213
214			CMP39202	TRANSPORTATION EQUIPMENT - CLASS P	13.48	214
215			CMP39203	TRANSPORTATION EQUIPMENT - CLASS C2	9.92	215
216			CMP39204	TRANSPORTATION EQUIPMENT - CLASS C4	10.13	216
217			CMP39205	TRANSPORTATION EQUIPMENT - CLASS T1	10.11	217
218			CMP39206	TRANSPORTATION EQUIPMENT - CLASS T3	9.10	218
219			CMP39207	TRANSPORTATION EQUIPMENT - CLASS T4	6.82	219
220			CMP39208	TRANSPORTATION EQUIPMENT - VESSELS	4.15	220
221			CMP39209	TRANSPORTATION EQUIPMENT - TRAILERS	3.07	221
222			CMP39300	STORES EQUIPMENT	6.25	222
223			CMP39400	TOOLS, SHOP AND GARAGE EQUIPMENT	3.34	223
224			CMP39500	LABORATORY EQUIPMENT	7.77	224
225			CMP39600	POWER OPERATED EQUIPMENT	6.45	225
226			CMP39701	COMMUNICATION EQUIPMENT - NON-COMPUTER	14.45	226
227			CMP39702	COMMUNICATION EQUIPMENT - COMPUTER	20.47	227
228			CMP39703	COMMUNICATION EQUIPMENT - RADIO SYSTEMS	15.25	228
229			CMP39704	COMMUNICATION EQUIPMENT - VOICE SYSTEMS	14.61	229
230			CMP39705	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS	4.79	230
231			CMP39706	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, GAS AMI	5.14	231
232			CMP39707	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, ELECTRIC AMI	0.83	232
233			CMP39708	AMI COMMUNICATION NETWORK	4.87	233
234			CMP39800	MISCELLANEOUS EQUIPMENT	5.36	234
235			CMP39900	OTHER TANGIBLE PROPERTY	0.21	235
236			EGP38901	LAND	0.00	236
237			EGP38902	LAND RIGHTS	2.99	237
238			EGP39000	STRUCTURES AND IMPROVEMENTS	1.58	238
239			EGP39100	OFFICE FURNITURE AND EQUIPMENT	5.93	239
240			EGP39400	TOOLS, SHOP AND WORK EQUIPMENT	3.94	240
241			EGP39500	LABORATORY EQUIPMENT	4.74	241
242			EGP39600	POWER OPERATED EQUIPMENT	7.89	242
243			EGP39700	COMMUNICATION EQUIPMENT	6.92	243
244			EGP39708	AMI COMMUNICATION NETWORK	4.96	244
245			EGP39800	MISCELLANEOUS EQUIPMENT	6.85	245
246			EIP30201	FRANCHISES AND CONSENTS	2.40	246
247			EIP30301	USBR - LIMITED TERM ELECTRIC	0.00	
248			EIP30303	COMPUTER SOFTWARE	20.42	

Notes:

Pacific Gas and Electric Company
Formula Rate Model
Schedule 12-DepRates

- 1) Depreciation Rates in this Schedule cannot be changed without FERC authorization from a Section 205 or 206 filing.
- 2) Depreciation Rates in Cols 9, 10, and 11 are settled rates. Please see the the Offer of Settlement from PG&E's October 15, 2020 global settlement filing.
- 3) Account 350.02-Land Rights, was calculated by using the composite depreciation rate excluding net salvage for transmission plant, as of December 31, 2017, to arrive at the stated rate shown (Line 110, col 10). This rate cannot be changed absent a section 205 or 206 filing.
- 4) See CPUC Decision 20-12-005. In the event the CPUC modifies these depreciation rates in the future, pursuant to the Protocols, PG&E will make a single issue filing at FERC to modify these rates.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 13-WorkCap

Calculation of Components of Working Capital

Prior Year: 2022

Input cells are shaded gold

1) Calculation of Materials and Supplies

Materials and Supplies balances are recorded in FERC Account 154.

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Line	
			Note 1	Note 2	Col 2 *	Col 2 *		
			Total Company	Total Network	High	Low		
			Materials & Supplies	Transmission	Voltage	Voltage		
100	December	2021	\$552,298,302	\$90,974,457	\$31,176,410	\$59,798,047	100	
101	January	2022	\$564,783,471	\$91,924,106	\$31,501,849	\$60,422,256	101	
102	February	2022	\$574,682,220	\$91,973,233	\$31,518,685	\$60,454,548	102	
103	March	2022	\$588,948,417	\$91,947,228	\$31,509,773	\$60,437,455	103	
104	April	2022	\$604,137,329	\$92,350,284	\$31,647,898	\$60,702,386	104	
105	May	2022	\$615,409,862	\$89,109,405	\$30,537,268	\$58,572,137	105	
106	June	2022	\$614,743,670	\$88,120,388	\$30,198,338	\$57,922,050	106	
107	July	2022	\$626,365,737	\$90,877,743	\$31,143,267	\$59,734,476	107	
108	August	2022	\$654,666,818	\$96,836,444	\$33,185,279	\$63,651,165	108	
109	September	2022	\$666,037,934	\$95,538,069	\$32,740,333	\$62,797,735	109	
110	October	2022	\$682,317,107	\$97,328,714	\$33,353,977	\$63,974,737	110	
111	November	2022	\$720,967,138	\$103,100,375	\$35,331,891	\$67,768,484	111	
112	December	2022	\$751,427,249	\$107,423,252	\$36,813,316	\$70,609,937	112	
113	13-Month Average		\$632,060,404	\$94,423,361	\$32,358,330	\$62,065,032	113	

2) Calculation of Prepayments

Prepaid property insurance is allocated to Electric Transmission Network (ETN) based on plant ratios. Prepaid liability insurance is allocated to ETN based on a 40% plant, 60% labor ratio. Other prepayments are allocated to ETN based on the labor ratio.

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Line
			Data Source:		FF1 110-111, L. 57, col c	Note 3	col 3 - col 4	Note 4	Note 5	Note 6	
			Total Company Prepayments	Direct Assignments	Adjusted Total	Detail of Adjusted Total Prepaids					
						Property Insurance	Liability Insurance	Misc.			
200	December	2021	\$520,256,195	\$36,907,971	\$483,348,223	\$5,341,192	\$329,276,041	\$148,730,990	200		
201	January	2022	\$503,762,534	\$38,798,088	\$464,964,446	\$2,786,957	\$275,211,805	\$186,965,684	201		
202	February	2022	\$423,722,926	\$13,382,736	\$410,340,190	\$573,395	\$221,147,569	\$188,619,225	202		
203	March	2022	\$370,427,559	\$5,552,605	\$364,874,955	\$22,333,895	\$167,083,333	\$175,457,726	203		
204	April	2022	\$801,359,204	\$5,299,741	\$796,059,463	\$26,738,852	\$489,152,894	\$280,167,716	204		
205	May	2022	\$671,198,935	\$5,046,877	\$666,152,058	\$26,679,850	\$413,909,531	\$225,562,677	205		
206	June	2022	\$559,367,165	\$6,571,160	\$552,796,004	\$23,791,903	\$339,101,911	\$189,902,190	206		
207	July	2022	\$1,010,206,676	\$6,318,297	\$1,003,888,379	\$20,903,956	\$765,544,291	\$217,440,131	207		
208	August	2022	\$930,491,659	\$7,871,450	\$922,620,210	\$18,016,010	\$690,736,672	\$213,867,528	208		
209	September	2022	\$834,413,543	\$9,623,468	\$824,790,075	\$15,128,063	\$615,929,052	\$193,732,961	209		
210	October	2022	\$743,906,227	\$9,370,604	\$734,535,623	\$12,240,116	\$541,121,432	\$181,174,075	210		
211	November	2022	\$673,741,746	\$9,117,740	\$664,624,006	\$9,352,170	\$466,313,812	\$188,958,024	211		
212	December	2022	\$570,965,645	\$10,875,252	\$560,090,393	\$6,464,223	\$391,506,193	\$162,119,977	212		

Pacific Gas and Electric Company
Formula Rate Model
Schedule 13-WorkCap

Calculation of Components of Working Capital

Prior Year: 2022

Input cells are shaded gold

Allocation Method from Total Company to Electric Transmission Network					Plant Ratio	40% Plant / 60% Labor Average	Labor Ratio		
213	Allocation Factor	24-Allocators, L. 116, L. 135, L. 113			16.09%	12.18%	9.58%	213	
214	a) 13 Month Avg Calculation	(Sum Line 200 to Line 212) / 13	\$662,601,540	\$12,671,999	\$649,929,540	\$14,642,353	\$438,925,734	\$196,361,454	214
215	Allocated Prepayments	Line 213 * Line 214			\$74,616,856	\$2,355,308	\$53,459,024	\$18,802,524	215
216	b) EOY Calculation	Line 212	\$570,965,645	\$10,875,252	\$560,090,393	\$6,464,223	\$391,506,193	\$162,119,977	216
217	Allocated Prepayments	Line 213 * Line 216			\$64,247,105	\$1,039,808	\$47,683,554	\$15,523,743	217

Notes:

Note 1: Materials and Supplies month-end balances are extracted from SAP by querying by General Ledger (GL) Account. December balances are from FF1 227, L. 12, cols b and c.

Note 2: PG&E's supply chain management team uses specific material codes to assign recorded inventory balances to Network Transmission.

Note 3: PG&E conducted a query of the subaccounts of General Ledger (GL) Account 165 and removed all prepayments that are directly assigned to PG&E's Generation department in col 4.

Note 4: PG&E conducted a query of GL Acct 165 for prepaid amounts related to A&G account 924 property insurance and reflected the month-end recorded balances in col 6.

Note 5: PG&E conducted a query of GL Acct 165 for prepaid amounts related to A&G account 925 general liability insurance and reflected the month-end recorded balances in col 7.

Note 6: PG&E conducted a query of GL Acct 165 for other prepaid amounts consisting of Acct 308.1 excise taxes, property taxes and miscellaneous and reflected the month-end recorded balances in col 8.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 14-ADIT

Prior Year: 2022

Accumulated Deferred Income Taxes
Input cells are shaded gold

1) Summary of Accumulated Deferred Income Taxes

a) End of Year Accumulated Deferred Income Taxes

Line	Account	Col 1	Col 2	Col 3	Line
			Total ADIT	Source	
100	Account 190		\$512,503,867	Line 212, Col. 2	100
101	Account 282		(\$2,074,332,358)	Line 309, Col. 2	101
102	Account 283		\$0	Line 406, Col. 2	102
103	Account 255		(\$4,007,558)	Line 505, Col. 2	103
104	Total Accumulated Deferred Income Taxes		(\$1,565,836,049)	Sum of Lines 100 to 103	104

b) Beginning of Year Accumulated Deferred Income Taxes

105	Total Accumulated Deferred Income Taxes		BOY ADIT	Source	
			(\$1,508,728,940)	WP_14-ADIT 1, L. 100, col 7	105

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes

Line	Account	Average ADIT	Source	Line
106	Weighted Average ADIT:	(\$1,535,183,352)	Line 614, Col. 8	106
107	Adjustment for Forecasted Proration vs Actual Proration:	\$0	WP_14-ADIT, Tab 8, Col 13, Line 130	107
108	Adjusted Average ADIT	(\$1,535,183,352)	Line 106 + Line 107	108

2) Account 190 Detail

Line	ACCT 190	DESCRIPTION	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Reference	Line
				END BAL per G/L	Gas and Other	ISO Only	Electric	Electric Labor	Description		
				Sum Col 3 to Col 6	Non-ISO Related Costs		Plant Related	Related			
Electric:											
200	190.000	Environmental		(\$265,747,491)	(\$265,747,491)				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 100, Col 2	200
201	190.000	Compensation		\$51,907,982	\$51,907,982				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 101, Col 2	201
202	190.000	Vacation Timing Differences		\$38,055,369	\$11,199,258			\$26,856,111	Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 102, Col 2	202
203	190.000	Contributions In Aid of Construction (CIAC)		\$67,177,504	\$67,177,504				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 103, Col 2	203
204	190.000	Injuries and Damages		\$1,326,120,555	\$1,326,120,555				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 104, Col 2	204
205	190.000	California Corporation Franchise Tax		(\$352,127,944)	(\$351,823,303)		(\$304,641)		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 105, Col 2	205
206	190.000	Net Operating Losses Deferred Taxes		\$7,266,371,518	\$6,773,217,926	\$493,153,592			Property-Related FERC Costs	WP_14-ADIT 2, L. 106, Col 2 and WP_14-ADIT 3, L. 113	206
207	190.000	ITC FAS 109 Deferred Taxes		\$0	\$0				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 107, Col 2	207
208	190.000	Property Tax Timing Differences		(\$80,712,788)	(\$20,128,773)		(\$60,584,015)		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 108, Col 2	208
209	190.000	Other		\$2,152,134,507	\$2,123,212,884	\$28,921,623			Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 109, Col 2	209
210		Total Account 190		\$10,203,179,212	\$9,715,136,542	\$522,075,215	(\$60,888,656)	\$26,856,111	Sum of Above Lines beginning on Line 200		210
211		Allocation Factors (Plant and Wages)			\$0		21.69%	13.54%	24-Allocators, L. 119, 112		211
212		Total Account 190 ADIT		\$512,503,867		\$522,075,215	(\$13,207,545)	\$3,636,197	Line 210 * Line 211 for Cols 5 and 6		212
		(Sum of amounts in Columns 4 to 6)									
213		FERC Form 1 Account 190		\$10,203,179,212	Must match amount on Line 210 Col 2					FF1 234, L. 18, col c	213

3) Account 282 Detail

Line	ACCT 282	DESCRIPTION	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Reference	Line
				END BAL per G/L	Gas and Other	ISO Only	Total Company	Total Company Labor	Description		
				Sum Col 3 to Col 6	Non-ISO Related Costs		Plant Related	Related			
300	282.000	Fully Normalized Deferred Tax		(\$2,095,571,016)		(\$2,095,571,016)			Property-Related FERC Costs	WP_14-ADIT 4, L. 103, Col 2	300
301	282.000	Property/Non-ISO		(\$8,034,316,898)	(\$8,034,316,898)				Property-Related CPUC Costs		301
302	282.000	Common Plant		(\$497,928,581)			(\$497,928,581)		Property-Related Costs	WP_14-ADIT 4, L. 117, Col 2	302
303				\$0							303
304				\$0							304
305				\$0							305
306				\$0							306
307		Total Account 282		(\$10,627,816,495)	(\$8,034,316,898)	(\$2,095,571,016)	(\$497,928,581)	\$0	Sum of Above Lines beginning on Line 300		307
308		Allocation Factors (Plant and Wages)				95.16%	16.09%	9.58%	24-Allocators, L. 122, 116, 113		308
309		Total Account 282 ADIT		(\$2,074,332,358)		(\$1,994,237,621)	(\$80,094,737)	\$0	Line 307 * Line 308 for Cols 4 to 6		309
		(Sum of amounts in Columns 4 to 6)									
310		FERC Form 1 Account 282		(\$10,627,816,495)	Must match amount on Line 307 Col 2					FF1 274-275, L. 9, col k	310
311		Not Used									311
312		FERC Form 1 Account 282		(\$10,627,816,495)	Must match amount on Line 307 Col 2						312

Pacific Gas and Electric Company
Formula Rate Model
Schedule 14-ADIT

Accumulated Deferred Income Taxes
Input cells are shaded gold

Prior Year: 2022

4) Account 283 Detail

Line	ACCT 283	DESCRIPTION	Col 2 END BAL per G/L Sum Col 3 to Col 6	Col 3 Gas and Other Non-ISO Related Costs	Col 4 ISO Only	Col 5 Total Company Plant Related	Col 6 Total Company Labor Related	Col 7 Description	Line
Electric:									
400	283.000	Loss on Required Debt	(\$35,791,746)	(\$35,791,746)				Gas and Other Non-ISO Related Costs	400
401	283.000	Balancing Accounts	(\$2,322,462,756)	(\$2,322,462,756)				Relates Entirely to CPUC Balancing Account Recovery	401
402	283.000	Other	(\$421,270,881)	(\$421,270,881)				Gas and Other Non-ISO Related Costs	402
403									403
404		Total Account 283	(\$2,779,525,383)	(\$2,779,525,383)	\$0	\$0	\$0	Sum of Above Lines beginning on Line 400	404
405		Allocation Factors (Plant and Wages)				16.09%	9.58%	24-Allocators, Lines 116, 113	405
406		Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	\$0		\$0	\$0	\$0	Line 404 * Line 405 for Cols 5 and 6	406
407		FERC Form 1 Account 283	(\$2,779,525,383)	Must match amount on Line 404 Col 2					407

5) Account 255 Detail

Line	ACCT 255	DESCRIPTION	Col 2 END BAL per G/L Sum Col 3 to Col 6	Col 3 Gas and Other Non-ISO Related Costs	Col 4 ISO Only	Col 5 Total Company Plant Related	Col 6 Total Company Labor Related	Col 7 Description	Line
Electric:									
500	255.000	Investment Tax Credits	(\$81,897,948)	(\$79,290,458)	(\$2,607,490)			Property-Related FERC Costs	500
501	255.000	Investment Tax Credits - Common	(\$9,487,722)			(\$9,487,722)		Property-Related Costs	501
502	255.000	Investment Tax Credits -Other	\$36,396	\$36,396				Gas and Other Non-ISO Related Costs	502
503		Total Electric 255	(\$91,349,274)	(\$79,254,062)	(\$2,607,490)	(\$9,487,722)	\$0	Sum of Above Lines beginning on Line 500	503
504		Allocation Factors (Plant and Wages)			95.16%	16.09%	9.58%	24-Allocators, L. 122, 116, 113	504
505		Total Account 255 ADIT (Sum of amounts in Columns 4 to 6)	(\$4,007,558)		(\$2,481,402)	(\$1,526,156)	\$0	Line 503 * Line 504 for Cols 4 to 6	505
506		FERC Form 1 Account 255	(\$91,349,274)	Must match amount on Line 503 Col 2					506

6) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008

Line	Year	Future Test Period	Col 2 See Note 1 Mthly Deferred Tax Amount	Col 3 See Note 2 Deferred Tax Balance	Col 4 Days in Month	Col 5 Number of Days Left in Period	Col 6 Col 5 / Tot. Days Prorata Percentages	Col 7 = Col 2 * Col 6 Monthly Prorata Amounts	Col 8 Prior Month Col 8 + Col 7 Annual Accumulated Prorata Calculation	Line
600		Beginning Deferred Tax Balance (Line 105, Col. 2)		(\$1,508,728,940)		365	100.00%		(1,508,728,940)	600
601	2022	January	(\$4,758,926)	(\$1,513,487,866)		31	91.78%	(\$4,367,781)	(1,513,096,721)	601
602	2022	February	(\$4,758,926)	(\$1,518,246,791)	28	307	84.11%	(\$4,002,713)	(1,517,099,434)	602
603	2022	March	(\$4,758,926)	(\$1,523,005,717)	31	276	75.62%	(\$3,598,530)	(1,520,697,964)	603
604	2022	April	(\$4,758,926)	(\$1,527,764,643)	30	246	67.40%	(\$3,207,386)	(1,523,905,350)	604
605	2022	May	(\$4,758,926)	(\$1,532,523,569)	31	215	58.90%	(\$2,803,203)	(1,526,708,553)	605
606	2022	June	(\$4,758,926)	(\$1,537,282,494)	30	185	50.68%	(\$2,412,058)	(1,529,120,611)	606
607	2022	July	(\$4,758,926)	(\$1,542,041,420)	31	154	42.19%	(\$2,007,876)	(1,531,128,486)	607
608	2022	August	(\$4,758,926)	(\$1,546,800,346)	31	123	33.70%	(\$1,603,693)	(1,532,732,179)	608
609	2022	September	(\$4,758,926)	(\$1,551,559,271)	30	93	25.48%	(\$1,212,548)	(1,533,944,727)	609
610	2022	October	(\$4,758,926)	(\$1,556,318,197)	31	62	16.99%	(\$808,365)	(1,534,753,093)	610
611	2022	November	(\$4,758,926)	(\$1,561,077,123)	30	32	8.77%	(\$417,221)	(1,535,170,314)	611
612	2022	December	(\$4,758,926)	(\$1,565,836,049)	31	1	0.27%	(\$13,038)	(1,535,183,352)	612
613		Ending Balance		(\$1,565,836,049)						613
614								Weighted Average ADIT Balance:	(1,535,183,352)	614

Pacific Gas and Electric Company
Formula Rate Model
Schedule 14-ADIT

Accumulated Deferred Income Taxes
Input cells are shaded gold

Prior Year: 2022

7) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008 for the Forecasted Plant Additions

Assumption Tax Depreciation - MACRS Half Year Convention over 15-Year Tax Life			Year 1 Tax Depr Rate	Year 2 Tax Depr Rate	27.98%	1-BaseTRR, Line 405	Adjusted ADIT Projected	Prorata	Monthly	Accumulated		
Line	Year	Plant Additions	Gross Plant Adds Col 2	Book Deprec Col 3	Tax Deprac Col 4	Tax Deprac Col 5	ADIT projected Col 6	Amortization of Excess ADIT Col 7	Col 8	Col 9	Col 10	Col 11
		9-PlantAdditions Col 1, Lines 100-111	Col 2 * 12-DerRates, Col 9, Line 110/12 * Remaining Months	Col 2 * Col 1, Line 729	Col 2 * Col 1, Line 729	Col 3 - Col 4 * 1-BaseTRR Line 402	1-BaseTRR, Line 405/12	Col 6 + Col 7	Col 6, Lines 600-612	Col 8 * Col 9	Prior Month Col 11 + Col 10	
700	2023	January	\$55,340,744	1,585,294	2,767,037	(330,694)	\$1,767,400	\$1,436,706	91.78%	1,318,620	1,318,620	700
701	2023	February	\$69,352,119	1,821,109	3,467,606	(460,749)	\$1,767,400	\$1,306,651	84.11%	1,099,019	2,417,639	701
702	2023	March	\$84,168,509	2,009,247	4,208,425	(615,409)	\$1,767,400	\$1,151,991	75.62%	871,094	3,288,733	702
703	2023	April	\$195,584,191	4,202,037	9,779,210	(1,560,694)	\$1,767,400	\$206,706	67.40%	139,314	3,428,047	703
704	2023	May	\$122,601,960	2,341,375	6,130,098	(1,060,221)	\$1,767,400	\$707,179	58.90%	416,557	3,844,605	704
705	2023	June	\$246,277,911	4,115,353	12,313,896	(2,294,247)	\$1,767,400	(\$526,847)	50.68%	(267,032)	3,577,573	705
706	2023	July	\$41,886,224	599,938	2,094,311	(418,180)	\$1,767,400	\$1,349,220	42.19%	569,260	4,146,833	706
707	2023	August	\$64,514,103	770,031	3,225,705	(687,186)	\$1,767,400	\$1,080,214	33.70%	364,017	4,510,850	707
708	2023	September	\$102,755,732	981,182	5,137,787	(1,163,168)	\$1,767,400	\$604,232	25.48%	153,955	4,664,805	708
709	2023	October	\$87,574,375	627,165	4,378,719	(1,049,820)	\$1,767,400	\$717,580	16.99%	121,890	4,786,695	709
710	2023	November	\$60,098,353	286,930	3,004,918	(760,591)	\$1,767,400	\$1,006,809	8.77%	88,268	4,874,964	710
711	2023	December	\$130,277,673	310,995	6,513,884	(1,735,792)	\$1,767,400	\$31,608	0.27%	87	4,875,050	711
712	Sub-total Additions		\$1,260,431,894	19,650,657	63,021,595	(12,136,750)	\$21,208,799	\$9,072,049				712
713	Balance					(12,136,750)		9,072,049	100%	9,072,049	9,072,049	713
Line	Year	Plant Additions	Filing Year & Rate Year Plant Adds	Rate Year Plt Adds Rate Year Tax	Filing Year Plt Adds Rate Year Tax	ADIT projected	Amortization of Excess ADIT	Adjusted ADIT Projected	Prorata Percentages	Monthly ADIT	Accumulated ADIT	
		9-PlantAdditions Col 1, Lines 112-123	Col 2 * 12-DerRates, Col 9, Line 110/12 * Remaining Months	Col 2 * Col 1, Line 729	Col 2, Line 712 * Col 1, Line 730/12	Col 3 - Col 4 * Col 5 * 1-BaseTRR Line 402	1-BaseTRR, Line 405/12	Col 6 + Col 7	Col 6, Lines 600-612	Col 8 * Col 9	Prior Month Col 11 + Col 10	
714	2024	January	\$55,109,133	4,587,526	2,755,457	9,978,419	(2,279,642)	\$1,767,400	91.78%	(470,140)	8,601,909	714
715	2024	February	\$106,226,944	5,798,268	5,311,347	9,978,419	(2,656,063)	\$1,767,400	84.11%	(747,451)	7,854,459	715
716	2024	March	\$88,345,572	5,117,827	4,417,279	9,978,419	(2,596,282)	\$1,767,400	75.62%	(626,771)	7,227,687	716
717	2024	April	\$119,667,140	5,579,861	5,983,357	9,978,419	(2,905,234)	\$1,767,400	67.40%	(766,869)	6,460,819	717
718	2024	May	\$116,543,495	5,234,542	5,827,175	9,978,419	(2,958,161)	\$1,767,400	58.90%	(701,407)	5,759,411	718
719	2024	June	\$66,454,498	4,119,335	3,322,725	9,978,419	(2,569,401)	\$1,767,400	50.68%	(406,494)	5,352,918	719
720	2024	July	\$98,550,311	4,420,406	4,927,516	9,978,419	(2,934,228)	\$1,767,400	42.19%	(492,306)	4,860,612	720
721	2024	August	\$140,050,138	4,680,486	7,002,507	9,978,419	(3,442,106)	\$1,767,400	33.70%	(564,353)	4,296,259	721
722	2024	September	\$98,701,984	3,951,341	4,935,099	9,978,419	(3,067,612)	\$1,767,400	25.48%	(331,287)	3,964,972	722
723	2024	October	\$75,330,090	3,548,345	3,766,505	9,978,419	(2,853,370)	\$1,767,400	16.99%	(184,466)	3,780,506	723
724	2024	November	\$125,850,538	3,609,721	6,292,527	9,978,419	(3,543,067)	\$1,767,400	8.77%	(155,675)	3,624,831	724
725	2024	December	\$377,359,226	3,909,688	18,867,961	9,978,419	(6,978,184)	\$1,767,400	0.27%	(14,276)	3,610,555	725
726	Sub-total Additions		\$1,468,189,069	\$4,557,346	\$73,409,453	\$119,741,030	(\$8,783,349)	\$21,208,799				726
727	Total Additions		\$2,728,620,964	\$74,208,003	\$136,431,048	\$119,741,030	(\$0,920,099)				3,610,555	727
728	Impact of ADIT on Forecasted Plant Additions Plus Amortization of Excess ADIT										332,803	728

Line	Year	Table 1 - MACRS 15-Yr Prop	Rate
729	1		5.00%
730	2		9.50%
731	3		8.55%
732	4		7.70%
733	5		6.93%
734	6		6.23%
735	7		5.90%
736	8		5.90%
737	9		5.91%
738	10		5.90%
739	11		5.91%
740	12		5.90%
741	13		5.91%
742	14		5.90%
743	15		5.91%
744	16		2.95%

Notes:
1) The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.
2) For January through December = previous month balance plus amount in col 2.
3) Formula for Line 728 (Line 727 x 1-BaseTRR L. 220) x (1-BaseTRR L. 402)/(1 - 1-BaseTRR L. 402)+(Line 727 x 1-BaseTRR L. 216)

Pacific Gas and Electric Company
 Formula Rate Model
 Schedule 15-NUC

Network Upgrade Credit and Interest Expense

Prior Year: 2022

Input cells are shaded gold

Beginning of Year Balances

<u>Line</u>	<u>Description</u>	<u>Balance</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$126,586,601	WP_15-NUC 1, L. 100, col 10		100
101	FERC Acct 252 Other	\$129,287,223	Line 102 - Line 100		101
102	Total Acct 252 - Customer Advances for Construction	\$255,873,824	FF1 112-113, L. 56, col d		102

End of Year Balances

<u>Line</u>	<u>Description</u>	<u>Balance</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
103	Outstanding Network Upgrade Credits	\$159,139,745	WP_15-NUC 2, L. 100, col 10		103
104	FERC Acct 252 - Other	\$129,535,990	Line 105 - Line 103		104
105	Total Acct 252 - Customer Advances for Construction	\$288,675,735	FF1 112-113, L. 56, col c		105
106	Interest on Network Upgrade Credits Recorded in FERC Acct 431	\$1,745,354	WP_15-NUC 2, L. 101, col 7		106
107	FERC Acct 431 - Other	\$119,353,902	Line 108 - Line 106		107
108	Total Acct 431 - Other Interest Expense	\$121,099,256	FF1 114-117, L. 68, col c		108
109	Average of EOY and BOY	\$142,863,173	Average of Lines 100 and 103		109

Pacific Gas and Electric Company
Formula Rate Model
Schedule 16-UnfundedReserves

Unfunded Reserves

Prior Year: 2022

Input cells are shaded gold

	Col 1	Col 2	Source	
Line	1) Summary of Unfunded Reserves Average Balances			Line
100		(\$125,198,867)	Sum Lines 205, 303, 401, 503, 603	100
101		(\$131,293,248)	Sum col 2, Lines 204, 302, 400, 502, 602	101

2) Calculation of Allocated Accrued Vacation

	Col 1	Col 2		
<u>Line</u>	<u>Description</u>	<u>Beginning of year (BOY)</u>	<u>End of Year (EOY)</u>	<u>Source</u>
200	Total Company Accrued Vacation Liability	(\$361,396,928)	(\$337,515,363)	Note 1
201	Less: Permanent Accounting Adjustment	\$45,700,000	\$45,700,000	Note 2
202	Net Accrued Vacation	(\$315,696,928)	(\$291,815,363)	Line 200 + Line 201
203	Labor Allocation Factor	9.58%	9.58%	24-Allocators, Line 113
204	Allocated Accrued Vacation	(\$30,229,452)	(\$27,942,681)	Line 202 * Line 203
205		BOY/EOY Average:	(\$29,086,067)	Average of Line 204, Col 1 and Col 2

3) Calculation of Allocated Preferred Stock Dividends Payable

	Col 1	Col 2		
	<u>Beginning of year</u>	<u>End of Year</u>		<u>Source</u>
300	Dividends Declared-Preferred Stock (Acct. 437)	(\$41,748,952)	\$0	Negative 5-CostofCap-4, Line 102 (see Note 3)
301	Electric Plant over Total Plant	16.09%	16.09%	24-Allocators, Line 116
302	Allocated Preferred Stock Dividends Payable	(\$6,715,564)	\$0	Line 300 * Line 301 (see Note 3)
303		BOY/EOY Average:	(\$3,357,782)	Average of Line 302, Col 1 and Col 2

4) Calculation of Transition Cost

	Col 1	Col 2		
	<u>Beginning of year</u>	<u>End of Year</u>		<u>Source</u>
400	Transition Cost	\$0		see Note 4
401		BOY/EOY Average:	\$0	Average of Line 400

5) Calculation of Injuries and Damages

	Col 1	Col 2		
	<u>Beginning of year</u>	<u>End of Year</u>		<u>Source</u>
500	Injuries and Damages	(\$674,113,891)	(\$847,080,716)	WP_16-UnfundedReserves, L. 101 and L. 105, See Note 5

**Pacific Gas and Electric Company
Formula Rate Model
Schedule 16-UnfundedReserves**

501	Liability Insurance Allocation Factor	12.18%	12.18%	24-Allocators, Line 135	501
502	Allocated Injuries and Damages	(\$82,103,799.86)	(\$103,170,320)	Line 500 * Line 501 (see Note 5)	502
503		BOY/EOY Average:	(\$92,637,060)	Average of Line 502, Col 1 and Col 2	503

6) Calculation of Severances

		<u>Col 1</u>	<u>Col 2</u>		
		<u>Beginning of year</u>	<u>End of Year</u>	<u>Source</u>	
600	Severance	(\$581,361)	(\$1,882,384)	WP_16-UnfundedReserves, L. 201 and L. 205, See Note 5	600
601	Labor Allocation Factor	9.58%	9.58%	24-Allocators, Line 113	601
602	Allocated Injuries and Damages	(\$55,668.03)	(\$180,247)	Line 600 * Line 601 (see Note 6)	602
603		BOY/EOY Average:	(\$117,958)	Average of Line 602, Col 1 and Col 2	603

Note 1: PG&E conducted a query of GL Acct 2420024 Accrued Vacation Liability and reflected the beginning-of-year (BOY) and end-of-year (EOY) recorded balances in col 1 and col 2.

Note 2: Amount represents a one-time accounting adjustment to increase the vacation accrual that was never reflected in operating expenses, never recovered from customers and was instead absorbed by shareholders. Amount is a permanent deduction from the vacation accrual since the dollars were not collected in revenue requirements and should not be considered in rate base. This was affirmed by the CPUC in Decision 14-08-032.

Note 3: During PG&E's Chapter 11 bankruptcy, filed on January 29, 2019, the company will treat monies collected to cover preferred stock costs as unfunded reserves for ratemaking purposes. The methodology presented here applies only during the pendency of PG&E's 2019 bankruptcy, and will no longer be applicable upon the company's emergence from Chapter 11. Accordingly, the Allocated Preferred Stock Dividends Payable will only return values for 2019 and 2020 at this time, subject to revision in future FERC filings.

Note 4: Per Global Settlement Agreement for TO20, the parties agreed a transitional cost for 75% of liabilities as of 12/31/2019 for severance and injuries and damages due to conversion from cash to accrual basis. The unfunded reserves will be provided beginning in RY2022 Annual Update, filed in 2021 which is the True-Up for 2020. For 2020 True-Up, the beginning rate base balance is \$0 with the ending balance rate base balance equals to the agreed transition cost. The True-Ups of 2021 through 2023 in the FY 2023 through FY 2025 Annual Updates would reflect a beginning balance and ending balance of agreed transition cost.

Note 5: Per Global Settlement Agreement for TO20, the parties agreed to include incremental additional accrual amounts for injuries and damages and severances in the calculation of unfunded reserves. For 2020 True-Up, the beginning rate base balance is \$0 with the ending balance rate base balance equals to the incremental accruals from 2020.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 17-RegAssets-1

Regulatory Assets and Liabilities and Associated Amortization and Regulatory Debits and Credits
Input cells are shaded gold

Prior Year: 2022

Other Regulatory Assets and Liabilities are a component of Rate Base representing costs that have been deferred to a future period and recorded in Other Regulatory Assets (Account 182.3) and Regulatory Liabilities (Account 254). This Schedule does not include Abandoned Plant costs recovered through Schedule 8.

PG&E will include a non-zero amount of Other Regulatory Assets and Liabilities only with Commission approval received subsequent to a PG&E Section 205 filing requesting such treatment.

Amortization and Regulatory Debits and Credits are costs of revenues that are approved for recovery from or return to customers in this formula transmission rate. Approved costs are amortized as expenses or revenue in the Base TRR, consistent with a Commission Order.

1) Calculation of Regulatory Assets and Liabilities and Amortization of Debits and Credits

Instructions:

- 1) Upon Commission approval of recovery of Other Regulatory Assets and Liabilities, Amortization and Regulatory Debits and Credits costs through this formula transmission rate:
 - a) Fill in Description for issue in above table.
 - b) Enter costs in columns 1-3 in above table for the applicable Prior Year.
- 2) Insert additional lines as necessary for additional issues.

<u>Line</u>		<u>Prior Year</u>			<u>Calculation or Source</u>	<u>Line</u>
		<u>Amount</u>				
100	Other Regulatory Assets and Liabilities (EOY):	\$0			Line 103, col 2	100
101	Other Regulatory Assets and Liabilities (BOY/EOY average):	\$0			Avg. of Line 103 col 1 and col 2	101
102	Amortization and Regulatory Debits and Credits:	\$0			Line 103, col 3	102
		<u>col 1</u>	<u>col 2</u>	<u>col 3</u>		
		<u>Prior Year</u>	<u>Prior Year</u>	<u>Prior Year</u>		
		<u>BOY</u>	<u>EOY</u>	<u>Amortization or</u>	<u>Commission Order</u>	
		<u>Other Reg</u>	<u>Other Reg</u>	<u>Regulatory</u>	<u>Granting Approval of</u>	
		<u>Asset/Liability</u>	<u>Asset/Liability</u>	<u>Debit/Credit</u>	<u>Regulatory Liability</u>	
<u>Line</u>	<u>Description of Issue</u> <u>Resulting in Other Regulatory</u> <u>Asset/Liability</u>				<u>Source</u>	<u>Line</u>
103	Sum of below	\$0	\$0	\$0		103
104	Issue #1					104
105	Issue #2					105
106	Issue #3					106
107	---					107

Pacific Gas and Electric Company
Formula Rate Model
Schedule 17-RegAssets-1

2) Unamortized Excess ADIT and Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008

Line	Description	Value	Source	Line
200	BOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(\$535,162,606)	17-RegAssets-2, L. 110, Col 17 + 17-RegAssets-3, L. 110, Col 17 (zero in 2017 only)	200
201	EOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(\$513,953,807)	17-RegAssets-2, L. 110, Col 24 + 17-RegAssets-3, L. 110, Col 24	201
202	Weighted Average ADIT Balance	(\$525,337,799)	Line 217, Col 8	202

Line	Year	Future Test Period	Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	Line
203		Beginning Deferred Tax Balance (Line 200)		(\$535,162,606)		365	100.00%		(535,162,606)	203
204	2022	January	\$1,767,400	(\$533,395,206)	31	335	91.78%	\$1,622,134	(533,540,472)	204
205	2022	February	\$1,767,400	(\$531,627,806)	28	307	84.11%	\$1,486,553	(532,053,919)	205
206	2022	March	\$1,767,400	(\$529,860,406)	31	276	75.62%	\$1,336,445	(530,717,474)	206
207	2022	April	\$1,767,400	(\$528,093,006)	30	246	67.40%	\$1,191,179	(529,526,295)	207
208	2022	May	\$1,767,400	(\$526,325,606)	31	215	58.90%	\$1,041,071	(528,485,224)	208
209	2022	June	\$1,767,400	(\$524,558,206)	30	185	50.68%	\$895,805	(527,589,418)	209
210	2022	July	\$1,767,400	(\$522,790,807)	31	154	42.19%	\$745,697	(526,843,721)	210
211	2022	August	\$1,767,400	(\$521,023,407)	31	123	33.70%	\$595,590	(526,248,131)	211
212	2022	September	\$1,767,400	(\$519,256,007)	30	93	25.48%	\$450,324	(525,797,807)	212
213	2022	October	\$1,767,400	(\$517,488,607)	31	62	16.99%	\$300,216	(525,497,592)	213
214	2022	November	\$1,767,400	(\$515,721,207)	30	32	8.77%	\$154,950	(525,342,641)	214
215	2022	December	\$1,767,400	(\$513,953,807)	31	1	0.27%	\$4,842	(525,337,799)	215
216		Ending Balance		(\$513,953,807)						216
217								Weighted Average ADIT Balance:	(525,337,799)	217

Note 1: The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.
Note 2: For January through December = previous month balance plus amount in col 2.

Part II and Etc. and Elective Category 2
Form 990-B (2017)
Schedule 17-Regulants-2

Amortization of Excess/Deficient Deferred Federal and State Income Taxes (Note 2)
Report with an attached part

Prior Year 2022

Table with columns for Category 1 Information (Col 1-9), Category 2 Information (Col 10-16), and Category 3 Information (Col 17-25). Rows include descriptions of assets and liabilities, and their respective values across various categories.

Note 1: This Schedule 17-Regulants-2 reflects the federal income tax rate change due to the Tax Cuts and Jobs Act (TCJA). This Schedule will be replaced for each tax rate change after the TCJA (see 17-Regulants-3).
Note 2: Reflects the federal tax credit for research and development (R&D) for the period beginning on 12/31/2017 and ending on 12/31/2022.
Note 3: Reflects the state tax credit for research and development (R&D) for the period beginning on 12/31/2017 and ending on 12/31/2022.
Note 4: Reflects the state tax credit for research and development (R&D) for the period beginning on 12/31/2017 and ending on 12/31/2022.
Note 5: Reflects the state tax credit for research and development (R&D) for the period beginning on 12/31/2017 and ending on 12/31/2022.
Note 6: Reflects the state tax credit for research and development (R&D) for the period beginning on 12/31/2017 and ending on 12/31/2022.
Note 7: Reflects the state tax credit for research and development (R&D) for the period beginning on 12/31/2017 and ending on 12/31/2022.
Note 8: Reflects the state tax credit for research and development (R&D) for the period beginning on 12/31/2017 and ending on 12/31/2022.
Note 9: Reflects the state tax credit for research and development (R&D) for the period beginning on 12/31/2017 and ending on 12/31/2022.
Note 10: Reflects the state tax credit for research and development (R&D) for the period beginning on 12/31/2017 and ending on 12/31/2022.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 18-OandM

Operations and Maintenance Expense

Input cells are shaded gold

Prior Year: 2022

Network Transmission O&M Expense (Line 100, Col 15)

\$632,960,218

Line	Source	FERC Account	FERC Account Description	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Line
				Note 1	Note 1	Note 1	Note 1, Note 2	Note 1, Note 4	Note 1, Note 4	Col 6 + Col 7	Col 3 + Col 6	Col 4 + Col 7	Col 9 + Col 10	Note 3	Col 9 * Col 12	Col 10 * Col 12	Col 13 + Col 14		
				FF1 Recorded O&M Expense			Adjustments			Recorded Adjusted O&M Expense			Network	Network Transmission O&M Expense					
				FF1 320-323, L. 83-98 and L. 101-110, col b									Transmission %						
				Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total		Labor	Non-Labor	Total			
100				\$187,668,388	\$551,832,296	\$739,500,684	(\$6,787,773)	(\$67,654,826)	(\$74,442,599)	\$180,880,615	\$484,177,470	\$665,058,085		\$172,133,955	\$460,826,263	\$632,960,218	100		
101		560	Operation Supervision and Engineering	\$2,672,131	\$608,496	\$3,280,627	\$0	\$0	\$0	\$2,672,131	\$608,496	\$3,280,627	95.16%	\$2,542,917	\$579,071	\$3,121,989		101	
102		561.1	Load Dispatch - Reliability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		102	
		561.2	Load Dispatch - Monitor and Operate																
103		561.2	Transmission System	\$37,617,810	\$5,795,664	\$43,413,474	\$0	\$0	\$0	\$37,617,810	\$5,795,664	\$43,413,474	95.16%	\$35,798,764	\$5,515,409	\$41,314,173		103	
		561.3	Load Dispatch - Transmission Service and Scheduling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		104	
104		561.3	Scheduling, System Control and Dispatch Services (CAISO GMC)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		104	
105		561.4	Reliability Planning and Standards Development	\$0	\$15,402,505	\$15,402,505	\$0	(\$15,402,505)	(\$15,402,505)	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		105	
106		561.5	Transmission Service Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		106	
107		561.6	Generation Interconnection Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		107	
108		561.7	Reliability Planning and Standards Development Services (CAISO GMC)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		108	
109		561.8	Station Expenses	\$8,281,343	\$6,888,930	\$15,170,273	\$0	(\$6,888,930)	(\$6,888,930)	\$8,281,343	\$0	\$8,281,343	95.16%	\$7,862,412	\$628,931	\$8,491,343		109	
110		562	Operation of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		110	
111		562.1	Overhead Line Expenses	\$15,119,525	\$71,799,668	\$86,919,193	\$836,864	\$3,905,570	\$4,742,434	\$15,956,389	\$75,705,238	\$91,661,627	95.16%	\$15,184,802	\$72,044,437	\$87,229,239		112	
112		563	Underground Line Expenses	\$301,888	\$32,484	\$334,372	(\$75,636)	(\$1,243)	(\$76,879)	\$226,252	\$31,241	\$257,493	95.16%	\$215,312	\$29,730	\$245,042		113	
113		564	Transmission of Electricity by Others	\$0	\$1,275,339	\$1,275,339	\$0	\$0	\$0	\$0	\$1,275,339	\$1,275,339	100.00%	\$0	\$1,275,339	\$1,275,339		114	
114		565	Miscellaneous Transmission Expenses	\$68,592,752	\$171,078,898	\$239,671,649	(\$6,025,451)	(\$48,718,130)	(\$54,743,581)	\$62,567,301	\$122,360,768	\$184,928,069	95.16%	\$59,541,798	\$116,443,893	\$175,985,690		115	
115		566	Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		116	
116		567	Maintenance Supervision and Engineering	\$988,795	\$255,021	\$1,243,816	\$0	\$0	\$0	\$988,795	\$255,021	\$1,243,816	95.16%	\$940,981	\$242,689	\$1,183,670		117	
117		568	Maintenance of Structures	\$182,363	\$2,020,811	\$2,203,174	\$0	\$0	\$0	\$182,363	\$2,020,811	\$2,203,174	95.16%	\$173,544	\$1,923,093	\$2,096,637		118	
118		569	Maintenance of Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		119	
119		569.1	Maintenance of Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		120	
120		569.2	Maintenance of Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		121	
121		569.3	Maintenance of Miscellaneous Regional Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		122	
122		569.4	Maintenance of Station Equipment	\$21,300,413	\$24,915,246	\$46,215,659	\$0	\$0	\$0	\$21,300,413	\$24,915,246	\$46,215,659	95.16%	\$20,270,410	\$23,710,445	\$43,980,855		123	
123		570	Maintenance of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0		124	
124		570.1	Maintenance of Overhead Lines	\$31,511,165	\$244,039,151	\$275,550,316	(\$308,653)	(\$377,033)	(\$685,686)	\$31,202,512	\$243,662,118	\$274,864,630	95.16%	\$29,693,684	\$231,879,597	\$261,573,281		125	
125		571	Maintenance of Underground Lines	\$1,067,989	\$1,430,012	\$2,498,001	\$0	\$0	\$0	\$1,067,989	\$1,430,012	\$2,498,001	95.16%	\$1,016,345	\$1,360,863	\$2,377,208		126	
126		572	Maintenance of Miscellaneous Transmission Plant	\$32,214	\$583,286	\$615,500	\$0	(\$27,282)	(\$27,282)	\$32,214	\$556,004	\$588,218	95.16%	\$30,657	\$529,118	\$559,775		127	
127		573																	

Notes:

1) Data are extracted from SAP for all costs (broken down into labor and non-labor components) in the Prior Year that are recorded in electric transmission operations and maintenance expense accounts.

2) The Total FF1 Recorded O&M Expense is the sum of Labor and Non-labor FF1 Recorded O&M Expense (obtained as explained in Note 1) and tie to the amounts provided in FF1 320-323, L. 112, col b.

3) All Accounts other than 565 are allocated using the Network Transmission % in Schedule 24-Allocators, L. 122. All expenses in Account 565 are related to transmission service on High Voltage transmission facilities and are, therefore, 100% network transmission

4) See WP_18-OandM for adjustment details.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 19-AandG

Administrative and General Expenses

Prior Year: 2022

Input Cells are shaded in gold

Line		Col 1	Col 2	Col 3	Col 4	Col 5 = Col 1+Col 3	Col 6	Col 7 = Col 5 - Col 6	Line
100	1) Calculation of Total Company Adjusted A&G Expense								100
101				See Note 11			See Note 1		101
102		FERC Form 1	Data	FERC Form 2	Data	Total Company	Total Company	Total Company Adj	102
103	Acct. Description	Amount	Source	Amount	Source	Amount	Amount Excluded	A&G Expense Reference	103
104	920 A&G Salaries	\$359,991,194	FF1 320-323, L. 181, col b		FF2 325, L. 254, col b	\$359,991,194	\$23,348,777	\$336,642,417 WP_19-AandG 1, L. 106	104
105	921 Office Supplies and Expenses	\$42,662,196	FF1 320-323, L. 182, col b		FF2 325, L. 255, col b	\$42,662,196	(\$385,028)	\$43,047,224 WP_19-AandG 1, L. 206	105
106	922 A&G Expenses Transferred	(\$57,122,496)	FF1 320-323, L. 183, col b		FF2 325, L. 256, col b	(\$57,122,496)	\$0	(\$57,122,496) WP_19-AandG 1, L. 306	106
107	923 Outside Services Employed	\$309,010,456	FF1 320-323, L. 184, col b		FF2 325, L. 257, col b	\$309,010,456	(\$10,821,666)	\$319,832,122 WP_19-AandG 1, L. 406	107
108	924 Property Insurance	\$11,235,559	FF1 320-323, L. 185, col b		FF2 325, L. 258, col b	\$11,235,559	(\$9,270,229)	\$20,505,788 WP_19-AandG 1, L. 506	108
109	925 Injuries and Damages	\$1,982,050,376	FF1 320-323, L. 186, col b		FF2 325, L. 259, col b	\$1,982,050,376	\$935,713,754	\$1,046,336,621 WP_19-AandG 1, L. 606	109
110	926 Employee Pensions and Benefits	\$335,424,354	FF1 320-323, L. 187, col b		FF2 325, L. 260, col b	\$335,424,354	\$3,067,476	\$332,356,879 WP_19-AandG 1, L. 706	110
111	927 Franchise Requirements	\$116,147,801	FF1 320-323, L. 188, col b		FF2 325, L. 261, col b	\$116,147,801	\$0	\$0 WP_19-AandG 1, L. 806	111
112	928 Regulatory Commission Expenses	\$0	FF1 320-323, L. 189, col b		FF2 325, L. 262, col b	\$0	\$0	\$0 See Note 2	112
113	929 Duplicate Charges	\$0	FF1 320-323, L. 190, col b		FF2 325, L. 263, col b	\$0	\$0	\$0 See Note 2	113
114	930.1 General Advertising Expense	\$0	FF1 320-323, L. 191, col b		FF2 325, L. 264, col b	\$0	\$0	\$0 WP_19-AandG 1, L. 906	114
115	930.2 Miscellaneous General Expense	\$16,970,569	FF1 320-323, L. 192, col b		FF2 325, L. 265, col b	\$16,970,569	\$10,959,495	\$6,011,074 WP_19-AandG 1, L. 906	115
116	931 Rents	\$0	FF1 320-323, L. 193, col b		FF2 325, L. 266, col b	\$0	\$0	\$0 See Note 2	116
117	935 Maintenance of General Plant	\$1,890,228	FF1 320-323, L. 196, col b		FF2 325, L. 269, col b	\$1,890,228	\$0	\$1,890,228 WP_19-AandG 1, L. 1006	117
118	Total A&G Expenses:	\$3,118,260,237	FF1 320-323, L. 197, col b	\$0	FF2 325, L. 270, col b	\$3,118,260,237	\$1,068,760,379	\$2,049,499,858	118

200	2) Calculation of Network Transmission A&G Expense								200
201	Based on Labor Factors	Amount	Source						201
202	A&G Expense after Adjustments	\$2,049,499,858	Line 118, col 7						202
203	Less Account 924 Property Insurance nonnuclear:	\$20,505,788	Line 108, col 7						203
204	Less General Liability and Third Party Claims	\$1,009,388,570	WP_19-AandG 2, L. 102						204
205	Total A&G Expense Applicable to the O&M Labor Allocation Factor:	\$1,019,605,499	Line 202 - (Line 203 - Line 206)						205
206	Electric O&M Labor Allocation Factor:	100.00%	See Note 11		See Note 11				206
207	Total Electric Portion of A&G From Labor	\$1,019,605,499	Line 205 * Line 206						207
208	Transmission as a Percent of Electric O&M Labor Allocation Factor:	13.54%	24-Allocators, L. 112						208
209	Transmission Portion of A&G from Labor Allocation Factors:	\$138,050,029	Line 207 * Line 208						209
210	Based on Yearend Plant								210
211	Network Transmission Plant Allocation Factor as a percent of Total Electric Plant:	21.69%	24-Allocators, L. 119		See Note 11				211
212	Account 924 Property Insurance nonnuclear:	\$20,505,788	Line 203						212
213	Transmission Portion of Property Insurance Account 924	\$4,447,973	Line 213 * Line 214						213
214	Based on Blended Labor and Plant Factor								214
215	General Liability Insurance and Injuries and Damages:	\$1,009,388,570	Line 204						215
216	Electric Factor using the combined O&M Labor and Plant Factor:	16.80%	24-Allocators, L. 136		See Note 11				216
217	Transmission Portion of General Liability Insurance and Injuries and Damages:	\$169,579,847	Line 217 * Line 218						217
218									218
219	Total Transmission Portion of Administrative and General Expenses:	\$312,077,849	Line 209 + Line 213 + Line 217						219
220	STIP Adjustment pursuant to TO20 Settlement Agreement (Docket No. ER19-13-000)	(\$638,859)	WP_19-AandG 3, L. 220						220
221		\$311,438,990	Line 221 + Line 222						221

300	3) Summary of Total Company Adjustments	Note 10	Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9	Note 12	300
301	Total by FERC Account	STIP	Officer Compensation	Accrual to Cash Basis	Not Seeking Recovery	Non A&G Costs and Other	NP&S	Allocations on Adjustments	...		301
303	920 A&G Salaries	(\$23,348,777)	(\$5,341,157)	(\$16,503,580)	\$0	(\$701,331)	(\$624,397)	(\$220,589)	\$42,278		303
304	921 Office Supplies and Expenses	\$385,028	\$0	\$478,753	\$0	\$0	(\$28,206)	(\$65,518)	\$0		304
305	922 A&G Expenses Transferred	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		305
306	923 Outside Services Employed	\$10,821,666	(\$1,529,333)	(\$3,367,489)	(\$211,915)	\$790,149	\$15,051,938	(\$10,424)	\$98,739		306
307	924 Property Insurance	\$9,270,229	\$0	\$0	\$0	\$9,270,229	\$0	\$0	\$0		307
308	925 Injuries and Damages	(\$935,713,754)	\$0	\$0	\$37,524,609	(\$934,771,882)	(\$38,466,481)	\$0	\$0		308
309	926 Employee Pensions and Benefits	(\$3,067,476)	\$0	(\$3,350,772)	\$2,458,763	(\$273,297)	(\$67,839)	(\$1,593,647)	(\$240,684)		309
310	927 Franchise Requirements	(\$116,147,801)	\$0	\$0	\$0	(\$116,147,801)	\$0	\$0	\$0		310
311	928 Regulatory Commission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		311
312	929 Duplicate Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		312
313	930.1 General Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		313
314	930.2 Miscellaneous General Expense	(\$10,959,495)	\$0	\$0	\$0	(\$1,169,456)	(\$9,790,039)	\$0	\$0		314
315	931 Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		315
316	935 Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		316
317	Total by Adjustment Type	(\$1,068,760,379)	(\$6,870,490)	(\$22,743,088)	\$39,771,457	(\$1,043,003,388)	(\$33,925,025)	(\$1,890,178)	(\$99,667)	\$0	317

Notes:

- The adjustments shown in the Table above are from WP_19-AandG. Sources of adjustments are individual SAP reports by FERC account with detailed descriptions of activity and accounting information.
- FERC Forms 1 balances in accounts 928, 929 and 931 are zero; therefore, these accounts are not shown on WP_19-AandG.
- Remove Officer STIP and STIP for one Director.
- Remove Officer compensation pursuant to CPUC Resolution E-4963 (Dec. 14, 2018).
- Adjust funded plans for PBOPs medical and life, LTD and pension from an accrual to cash basis to the cash contributions to the trust.
- Remove costs PG&E does not seek to recover in TO, such as Intervenor Compensation, MCI Exchange Rights, a portion of Injuries and Damages, and Nuclear Property and Nuclear Liability Insurance.
- Remove Non A&G Costs and other costs, for example Gas LOB costs erroneously recorded in A&G FERC Accounts, Franchise Fee Expense that is a calculation within the Model and amounts recovered separately through CPUC proceedings and balancing/memorandum accounts.
- Remove labor and benefits associated with NP&S activities.
- Remove capital and below-the-line adjustments as appropriate associated with regulatory adjustments described in Notes 3 through 8.
- Total by FERC account
- Pursuant to the TO20 Settlement agreement in FERC Docket ER19-13-000, beginning with Rate Year 2022 the FERC Form 2 column will be blank because PG&E will base its A&G cost request solely on the FERC Form 1. Therefore, beginning with Rate Year 2022, the following data will be updated as follows:

Pacific Gas and Electric Company
Formula Rate Model
Schedule 19-AandG

- (1) Line 206: the Electric O&M Labor Allocation Factor will be 100%;
- (2) Line 211: the Network Transmission Plant Allocation Factor as a percent of Total Company will be updated as Network Electric Transmission Plant as a % of Total Electric Plant (24-Allocators, Line 119);
- (3) Line 216: the Factor using the combined O&M Labor and Plant Factor will be updated to use 24-Allocators, Line 136.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 20-RevenueCredits

Revenue Credits

Prior Year: 2022

Input cells are shaded gold

Instructions:

1) Insert additional lines as necessary for additional items.

Line	Col 1 FERC ACCT	Col 2 NATURAL ACCT	Col 3 ACCT DESCRIPTION	Col 4 Total Electric	Col 5 Network ET - High Voltage	Col 6 Network ET - Low Voltage	Col 7 Col 5 + Col 6 Total Network ET	Col 8 NP&S Transmission	Col 9 Notes	Line
100			Totals	(\$188,481,714)	\$8,798,137	\$5,808,352	\$14,606,489	\$67,852,564	Sum Lines 201, 301, 401, 501, 601	100
Forfeited Discounts										
200			FF1 300-301, L. 16, col b	\$108,292						200
201			Acct 450 Total	\$108,292	\$0	\$0	\$0	\$0		201
202	450	4500000	Forfeited Discounts	\$108,292			\$0		Note 2	202
203							\$0			203
204	---						\$0			204
Miscellaneous Service Revenues										
300			FF1 300-301, L. 17, col b	\$7,068,124						300
301			Acct 451 Total	\$7,068,124	\$0	\$0	\$0	\$480,571		301
302	451	4510000	Miscellaneous Service Revenues	\$1,490,447			\$0		Note 2	302
303	451	4510007	NRD Revenue Other	\$614,069			\$0	\$480,571	Note 2	303
304	451	4510040	Miscellaneous Service Electric Customer Fund Management - RES	\$3,411,765			\$0		Note 2	304
305	451	4510041	Miscellaneous Service Electric Customer Fund Management Non-RES	\$810,021			\$0		Note 2	305
306	451	4510043	Miscellaneous Service Revenues - Reimbursable	\$741,822			\$0		Note 2	306
307							\$0			307
308	---						\$0			308
Sales of Water and Water Power										
400			FF1 300-301, L. 18, col b	\$4,603,372						400
401			Acct 453 Total	\$4,603,372	\$0	\$0	\$0	\$0		401
402	453	4530000	Sales of Water and Water Power	\$4,603,372			\$0		Note 2	402
403							\$0			403
404	...						\$0			404
Rents										
500			FF1 300-301, L.19, col b	\$61,810,991						500
501			Acct 454 Total	\$61,810,991	\$2,992,467	\$3,431,192	\$6,423,659	\$14,702,473		501
502	454	4540010	Rent from Electric Property	\$39,578,695	\$2,992,467	\$3,431,192	\$6,423,659		Note 2, 3	502
503	454	4540012	New Revenue Development Rent	\$15,959,486			\$0	\$9,575,996	Note 2	503
504	454	4540013	New Revenue Development Fee Revenue	\$6,272,810			\$0	\$5,126,477	Note 2	504
505							\$0			505
506	...						\$0			506
Other Electric Revenue										
600			FF1 300-301, L. 21-22, col b	(\$262,072,494)					Note 1	600
601			Acct 456 Total	(\$262,072,494)	\$5,805,670	\$2,377,159	\$8,182,829	\$52,669,521		601
602	456	4560099	Other Electric Revenues	\$117,755,288			\$0		Note 2	602
603	456		MCI Rights-of-Way (B)	\$611,917			\$0		Note 2	603
604	456	4560050	Recreation Facilities Revenue	\$1,295,482			\$0		Note 2	604
605	456	4560070	Timber Sales - Utility	\$3,272			\$0		Note 2	605
606	456	4560014	Other Revenue - Affiliate	\$93,207			\$0		Note 2	606
607	456	4560022	Revenue Damage Claims Electric	\$1,134,942			\$0		Note 2	607
608	456	4560093	Mobile Home Park Electric	\$4,530			\$0		Note 2	608
609	456	4560091	NEBS TCRA	\$44,441,875			\$0		Note 2	609
610	456	4560098	New Revenue Development - Electric Revenue	\$73,100,494			\$0	\$18,175,731	Note 2	610
611	456	4560000	Unbilled Electric Revenue	(\$36,899,726)			\$0		Note 2	611
612	456	4560001	Reimbursed Electric Revenue	\$55,039,838	\$1,239,360	\$2,377,159	\$3,616,519		Note 2, 4	612
613	456	4560002	Reimbursed Electric Revenue Joint Poles	\$25,571			\$0		Note 2	613
614	456	4560003	Reimbursed Electric Revenue Customer Care and Billing (CC&B)	\$15,398,611			\$0		Note 2	614

**Pacific Gas and Electric Company
Formula Rate Model
Schedule 20-RevenueCredits**

615	456	4560095 Other Electric Revenue - Calif Department of Water & Resources (DWR)	(\$475,288,924)		\$0	Note 2	615
616	456	4560005 Reimbursed Electric Revenue - CPUC	(\$101,028,934)		\$0	Note 2	616
617	456	9414000 Other Utility Operating Income			\$0	Note 2	617
618	456.1	4561000 Other Transmission Revenue - Wheeling	\$4,566,310	\$4,566,310	\$4,566,310	Note 2, 5	618
619	456	4560052 Other Electric Revenues	\$37,673,753			\$34,493,789	619
620	...						620

Notes:

- 1) Immaterial reconciling difference.
- 2) Run a query of col 2 (Natural Account) in SAP system to get col 4 and col 8.
- 3) Run a query of rent in SAP system to get Line 502, col 5-6.
- 4) Apply plant allocation factors after running a query of Natural Account in SAP system to get Line 612, col 5-6.
- 5) See FF1 328-330, col n, Total

Pacific Gas and Electric Company
Formula Rate Model
Schedule 21-NPandS

Revenue Sharing for Non-Tariff New Products & Services

Prior Year: 2022

Input cells are shaded gold

Total NP&S Electric Transmission Revenues and Expenses

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
100	NP&S Transmission Revenue	\$67,852,564	20-RevenueCredits, L. 100, col 8	100
101	NP&S Transmission O&M Expense	\$19,545,613	WP-NPandS_RY2024 2, Line 100, col 1	101
102	NP&S Transmission A&G Expense	\$868,474	WP-NPandS_RY2024 2, Line 100, col 2	102
103	Total NP&S Transmission Expense	\$20,414,087	Line 101 + Line 102	103

Transmission Revenues and Expenses by Product Line

<u>Line</u>	<u>Product Line</u>	<u>Col 1</u> Note 1	<u>Col 2</u> Note 2	<u>Col 3</u> Col 1 - Col 2	<u>Col 4</u> Note 3 Adjusted	<u>Line</u>
		<u>Revenues</u>	<u>Expense</u>	<u>Net Revenues</u>	<u>Net Revenues</u>	
200	Total	\$67,852,564	\$20,414,087	\$47,438,477	\$47,438,477	200
201	Wireline	\$9,918,510	\$1,530,850	\$8,387,660	\$8,387,660	201
202	Wireless	\$20,815,901	\$16,726,987	\$4,088,914	\$4,088,914	202
203	Land Use	\$0	\$0	\$0	\$0	203
204	Technology & Licenses	\$0	\$0	\$0	\$0	204
205	Maintenance & Consulting	\$2,624,364	\$2,156,250	\$468,114	\$468,114	205
206	SBA Amortization	\$34,493,789	\$0	\$34,493,789	\$34,493,789	206
207	...					207

Calculation of Pre-tax Revenue Allocation %

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
300	PTNR (Pre-tax net revenue)	\$47,438,477	Line 200, col 4	300
301	t = Composite state & federal tax rate	27.98%	1-BaseTRR, L. 402	301
302	k = The ratio of customer to shareholder after tax net revenues.	1	50%/50% = 1	302
303	PSA% (Pre-Tax Shareholder Percent of Net Revenues) = $1 / (1 + k - kt)$	58.13%	$1 / [1 + \text{Line 302} - (\text{Line 302} * \text{Line 301})]$	303
304	CRC% (Customer Revenue Credit Percent of Net Revenues) = $1 - [1 / (1 + k - kt)]$	41.87%	1 - Line 303	304

Calculation of 50/50 After-Tax Sharing

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
400	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%	\$27,577,880	Line 300 * Line 303	400
401	State and Federal taxes = PSA\$ * t	\$7,717,284	Line 400 * Line 301	401
402	Shareholder Allocation	\$19,860,597	Line 400 - Line 401	402
403	Customer Revenue Credit (CRC\$) = PTNR * CRC%	\$19,860,597	Line 304 * Line 300	403

Pacific Gas and Electric Company
Formula Rate Model
Schedule 21-NPandS

Notes:

- 1) Please see WP_21-NPS 1 for Revenues by Product Line.
- 1) Please see WP_21-NPS 2 for Expenses by Product Line.
- 3) Product Lines with negative Net Revenues are set to zero.

**Pacific Gas and Electric Company
 Formula Rate Model
 Schedule 22-TaxRates**

Income Tax Rates

Prior Year: 2022

Input cells are shaded gold

1) Tax Rates for the Rate Year

<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Reference</u>	<u>Notes</u>	<u>Line</u>
100	Federal Income Tax Rate	21.00%	Internal Revenue Code (IRC) Section 11		100
101	State Franchise Tax Rate (California)	8.84%	California Rev. & Tax. Cd. § 23151		101
102	Federal Secondary	-1.86%	Negative Line 100 * Line 101	Reflects the federal tax deduction for state taxes which reduces the composite income tax rate	102
103	Composite Income Tax Rate	27.98%	Sum of Lines 100-Line 102		103

2) Tax Rates for the Prior Year True-up

<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Reference</u>	<u>Notes</u>	<u>Line</u>
200	Federal Income Tax Rate	21.00%	Internal Revenue Code (IRC) Section 11		200
201	State Franchise Tax Rate (California)	8.84%	California Rev. & Tax. Cd. § 23151		201
202	Federal Secondary	-1.86%	Negative Line 100 * Line 101	Reflects the federal tax deduction for state taxes which reduces the composite income tax rate	202
203	Composite Income Tax Rate	27.98%	Sum of Lines 100-Line 102		203

Pacific Gas and Electric Company
Formula Rate Model
Schedule 23-RetailSGTax

Retail "South Georgia" Taxes

Prior Year: 2022

Input cells are shaded gold

1) Accumulated Deferred Income Taxes

Line	Description	Col 1	Col 2	Col 3 Values for Inputs to Sch.1- BaseTRR	Col 4 Values for Inputs to Sch.3-True- upTRR	Col 5 Source	Col 6 Notes	Line
100	End of Year Accumulated Deferred Income Taxes			\$20,784,382	\$20,784,382	WP_23-RetailSGTax 3	Note 1	100
101	Beginning of Year Accumulated Deferred Income Taxes				\$22,661,819	WP_23-RetailSGTax 3	Note 2	101
102	Average of BOY and EOY Accumulated Deferred Income Taxes				\$21,794,488	Line 414, col 9		102

2) Income Taxes

Line	Description	Col 3	Col 4	Col 5 Source	Col 6 Notes	Line
200	Federal Income Tax Rate	21.00%	21.00%	22-TaxRates, L. 100		200
201	State Income Tax Rate	8.84%	8.84%	22-TaxRates, L. 101		201
202	Composite Tax Rate	27.9836%	27.9836%	(Line 200 + Line 201) - (Line 200 * Line 201)		202
203	Income Taxes:	\$3,029,061	\$3,049,575			203

Income Taxes = [((RB * ER) + FPD) * (CTR/(1 - CTR))] + CO/(1 - CTR)]

Where:

204	RB = Rate Base	\$20,784,382	\$21,794,488	Line 100 or 102		204
205	ER = Equity Rate of Return Including Common and Preferred Stock	5.23%	5.23%	Line 301 + Line 302		205
206	CTR = Composite Tax Rate	27.98%	27.98%	Line 202		206
207	CO = Credits and Other	\$1,877,437	\$1,877,437	WP_23-RetailSGTax 3	Note 3	207
208	FPD = Flowback and Permanent Tax Deductions	-	-			208

3) ROE and Capitalization Calculations

Line	Description	For Inputs to Sch.1- BaseTRR	For Inputs to Sch.3-True- upTRR	Source	Notes	Line
300	Weighted Cost of Long Term Debt	1.96%	1.96%	1-BaseTRR, L. 216		300
301	Weighted Cost of Preferred Stock	0.03%	0.03%	1-BaseTRR, L. 217		301
302	Weighted Cost of Common Stock	5.20%	5.20%	1-BaseTRR, L. 218		302
303	Cost of Capital Rate	7.19%	7.19%	Sum of Lines 300 to 302		303
304	Return on Capital: Rate Base times Cost of Capital Rate	\$1,493,697	\$1,566,289	Line 100 or 102 * Line 303		304
305	Total South Georgia Adjustment	\$4,522,758	\$4,615,864	Line 304 + Line 203		305

4) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008

Line	Future Test Period	Year	Col 1 Mthly Deferred Tax Amount	Col 2 Deferred Tax Balance	Col 3 See Note 4	Col 4 See Note 5	Col 5 Days in Month	Col 6 Number of Days Left in Period	Col 7 Prorata Percentages	Col 8 Monthly Prorata Amounts	Col 9 Annual Accumulated Prorata Calculation	Line
400	Beginning Deferred Tax Balance (Line 101)			\$22,661,819				366	100.00%		\$22,661,819	400
401	January	2022	(\$156,453)	\$22,505,366			31	335	91.53%	(\$143,202)	\$22,518,617	401
402	February	2022	(\$156,453)	\$22,348,913			28	307	83.88%	(\$131,233)	\$22,387,385	402
403	March	2022	(\$156,453)	\$22,192,460			31	276	75.41%	(\$117,981)	\$22,269,404	403
404	April	2022	(\$156,453)	\$22,036,007			30	246	67.21%	(\$105,157)	\$22,164,247	404
405	May	2022	(\$156,453)	\$21,879,554			31	215	58.74%	(\$91,905)	\$22,072,341	405

**Pacific Gas and Electric Company
Formula Rate Model
Schedule 23-RetailSGTax**

406	June	2022	(\$156,453)	\$21,723,101	30	185	50.55%	(\$79,081)	\$21,993,260	406
407	July	2022	(\$156,453)	\$21,566,647	31	154	42.08%	(\$65,830)	\$21,927,430	407
408	August	2022	(\$156,453)	\$21,410,194	31	123	33.61%	(\$52,578)	\$21,874,851	408
409	September	2022	(\$156,453)	\$21,253,741	30	93	25.41%	(\$39,754)	\$21,835,097	409
410	October	2022	(\$156,453)	\$21,097,288	31	62	16.94%	(\$26,503)	\$21,808,594	410
411	November	2022	(\$156,453)	\$20,940,835	30	32	8.74%	(\$13,679)	\$21,794,915	411
412	December	2022	(\$156,453)	\$20,784,382	31	1	0.27%	(\$427)	<u>\$21,794,488</u>	412
413	Ending Balance (Line 100)			\$20,784,382						413
414							Weighted Average ADIT Balance:		\$21,794,488	414

Notes:

- 1) The Source of the End of Year Accumulated Deferred Income Taxes can be found in the Purple Shaded area of WP_23-RetailSGTax 3
- 2) The Source of the Beginning of Year Accumulated Deferred Income Taxes can be found in the Orange Shaded area of WP_23-RetailSGTax 3
- 3) The Source of the Credits and Other can be found in the Green Shaded area of WP_23-RetailSGTax 3
- 4) The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.
- 5) For January through December = previous month balance plus amount in Column 2.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 24-Allocators

Calculation of Allocation Factors

Prior Year: 2022

Input cells are shaded gold

Line	Description	Value	Reference	Notes	Line
Calculation of Prior Year Total Electric Department Labor Allocation Factor					
100	Total Company Wages and Salaries	\$2,321,743,464	FF1 354-355, L. 65, col b		100
101	Electric A&G Wages and Salaries	(\$307,482,801)	FF1 354-355, L. 27, col b		101
102	Gas A&G Wages and Salaries	(\$145,831,063)	FF1 354-355, L. 61, col b		102
103	Cost Adjustment	(\$70,773,446)	WP_24-Allocators_Labor, L. 100, col 3		103
104	Total Company Wages and Salaries w/o A&G	\$1,797,656,155	(Line 100 + Line 103) - (Line 101 + Line 102)		104
105	Total Electric Department Wages and Salaries	\$1,637,751,444	FF1 354-355, L. 28, col b		105
106	Electric A&G Wages and Salaries	(\$307,482,801)	Line 101		106
107	Cost Adjustment	(\$58,927,169)	WP_24-Allocators_Labor, L. 100, col 5		107
108	Total Adjusted Electric Wages and Salaries wo A&G	\$1,271,341,474	Line 105 - Line 106 + Line 107		108
109	Total Electric Department Labor as a % of Total Company Labor	70.72%	Line 108 / Line 104		109
Calculation of Prior Year Network Electric Transmission Labor Allocation Factors					
110	Total Adjusted Electric Wages and Salaries wo A&G	\$1,271,341,474	Line 108		110
111	Network Electric Transmission Wages and Salaries	\$172,133,955	18-OandM, L. 100, col 13		111
112	Network Electric Transmission Labor as a % of Total Electric Allocation Factor	13.54%	Line 111 / Line 110		112
113	Network Electric Transmission Labor as a % of Total Company Allocation Factor	9.58%	Line 111 / Line 104		113
Calculation of Prior Year Transmission Plant Allocation Factor					
114	Network Electric Transmission Gross Plant In Service including CGI Plant	\$17,125,301,357	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 701, col 1	Prior Year Dec	114
115	Total PG&E Company Gross Plant In Service	\$106,463,636,778	WP_7-PlantInService 7, L. 149, Col 10	Prior Year Dec	115
116	Network Electric Transmission Plant as a % of Total Company Plant	16.09%	Line 114 / Line 115		116
117	Network Electric Transmission Gross Plant In Service including CGI Plant	\$17,125,301,357	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 701, col 1	Prior Year Dec	117
118	Total PG&E Electric Plant In Service including CGI Plant	\$78,950,070,331	WP_7-PlantInService 7, L. 149, Col 8	Prior Year Dec	118
119	Network Electric Transmission Plant as a % of Total Electric Plant	21.69%	Line 117 / Line 118		119
120	Network Electric Transmission Plant - Functional Plant only	\$15,658,655,291	7-PlantInService, L. 112, col 13		120
121	Total Electric Transmission - Functional Plant only	\$16,454,320,106	6-PlantJurisdiction, L. 110, col 1 + col 3		121
122	Network Electric Transmission as a % of Total Electric Transmission	95.16%	Line 120 / Line 121		122
Calculation of Prior Year High Voltage/Low Voltage Transmission Plant Allocation Factor					
123	Network Electric Transmission Plant - Functional Plant only	\$15,658,655,291	7-PlantInService, L. 112, col 13	Prior Year Dec	123
124	High Voltage	\$5,366,128,911	7-PlantInService, L. 212, col 13	Prior Year Dec	124
125	Low Voltage	\$10,292,526,380	7-PlantInService, L. 312, col 13	Prior Year Dec	125
126	Allocation Factor to High Voltage	34.27%	Line 124 / Line 123		126
127	Allocation Factor to Low Voltage	65.73%	Line 125 / Line 123		127
Calculation of Rate Year High Voltage/Low Voltage Electric Transmission Plant Allocation Factor					
128	High Voltage Capital Additions	\$1,295,395,110	9-PlantAdditions, L. 223, col 2	Rate Year Dec	128
129	Low Voltage Capital Additions	\$1,433,225,853	9-PlantAdditions, L. 323, col 2	Rate Year Dec	129
130	High Voltage Rate Year Functional Plant	\$6,661,524,021	Line 124 + Line 128	Rate Year Dec	130

Pacific Gas and Electric Company
Formula Rate Model
Schedule 24-Allocators

131	Low Voltage Rate Year Functional Plant	\$11,725,752,233	Line 125 + Line 129	Rate Year Dec	131
132	Network Electric Transmission Rate Year Functional Plant	\$18,387,276,255	Line 130 + Line 131	Rate Year Dec	132
133	Allocation Factor to High Voltage	36.23%	Line 130 / Line 132	Rate Year Dec	133
134	Allocation Factor to Low Voltage	63.77%	Line 131 / Line 132	Rate Year Dec	134
Calculation of Prior Year Liability Insurance Allocation Factor					
Network Electric Transmisison as a % of Total Company Liability Insurance					
135	Allocation Factor (60% Labor/40% Plant)	12.18%	(60% * Line 113) + (40% *Line 116)		135
Network Electric Transmission as a % of Total Electric Liability Insurance Allocation					
136	Factor (60% Labor/40% Plant)	16.80%	(60% * Line 112) + (40% *Line 119)		136
Calculation of Prior Year Property Tax Allocation Factor					
137	Network Electric Transmission Accumulated Depreciation including CGI	\$4,199,168,503	10-AccDep, L. 112, col 13 + 10-AccDep, L. 701, col 1		137
138	Total PG&E Electric Accumulated Depreciation including CGI	\$34,449,702,125	WP_10-AccDep 6, L. 149, Col 8		138
139	Network Electric Transmission Net Plant in Service (Functional + CGI)	\$12,926,132,855	Line 117 - Line 137		139
140	Total PG&E Electric Net Plant In Service (Functional + CGI)	\$44,500,368,206	Line 118 - Line 138		140
141	Net Plant Property Tax Allocation Factor	29.05%	Line 139 / Line 140		141

Pacific Gas and Electric Company
 Formula Rate Model
 Schedule 25-RFandUFactors

Revenue Fees and Uncollectible Factors

Prior Year: 2022

Input cells are shaded gold

<u>Line</u>						<u>Line</u>
1) Approved Franchise Fee Factor(s)						
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Franchise Fee Factor</u>	<u>Reference</u>	
100		Present	365	0.7687%	WP_25-RFandUFactors 1, L. 102	100
101	...					101
2) Approved San Francisco Gross Receipts Tax Factor(s)						
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>SFGR Tax Factor</u>	<u>Reference</u>	
200		Present	365	0.0208%	WP_25-RFandUFactors 2, L. 104	200
201	...					201
3) Approved Uncollectible Factor(s)						
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Uncollectible Factor</u>	<u>Reference</u>	
300		Present	365	0.3514%	WP_25-RFandUFactors 3, L. 110	300
301	...					301
4) Calculation of Weighted Average RF&U Factors						
400	Franchise Fee Factor			0.7687%		400
401	SFGR Tax Factor			0.0208%		401
402	Uncollectibles Factor			0.3514%		402

Pacific Gas and Electric Company
Formula Rate Model
Schedule 26-WholesaleTRRs

High and Low Voltage Wholesale Revenue Requirement

Rate Year: 2024

Input cells are shaded gold

Line	Col 1 Rate Year HV Plant Allocator	Col 2 Rate Year LV Plant Allocator	Col 3 Reference	Line
1	36.23%	63.77%	24-Allocators, L. 133 and 134	1

Rate Base

Line	Description	High Voltage	Low Voltage	Total	Reference	Notes	Line
<u>Plant</u>							
100	Transmission Plant	\$5,366,128,911	\$10,292,526,380	\$15,658,655,291	7-PlantInService, L. 212 and 312, col 13		100
101	Common + General + Intangible Plant	\$492,290,831	\$974,355,235	\$1,466,646,066	7-PlantInService, L. 701, col 2 and col 3		101
102	Abandoned Plant	\$0	\$0	\$0	8-AbandonedPlant, Col 11, Lines 100 and 101		102
103	Total Plant	\$5,858,419,742	\$11,266,881,615	\$17,125,301,357	Sum of Lines 100 to 102		103
<u>Working Capital</u>							
104	Materials and Supplies	\$36,813,316	\$70,609,937	\$107,423,252	13-WorkCap, L. 112, col 3 and col 4		104
105	Prepayments	\$23,276,076	\$40,971,029	\$64,247,105	Line 1 * 13-WorkCap, L. 217, col 5		105
106	Cash Working Capital	\$34,295,957	\$60,143,964	\$94,439,921	(Line 200 + Line 201) / 10		106
107	Total Working Capital	\$94,385,348	\$171,724,930	\$266,110,278	Sum of Lines 104 to 106		107
<u>Accumulated Depreciation Reserve</u>							
108	Transmission Depreciation Reserve	(\$1,335,108,848)	(\$2,339,443,379)	(\$3,674,552,227)	10-AccDep, L. 212 and L. 312, col 13		108
109	Common + General + Intangible Depreciation Reserve	(\$182,655,893)	(\$341,960,383)	(\$524,616,275)	10-AccDep, L. 701, col 2 and col 3		109
110	Total Accumulated Depreciation Reserve	(\$1,517,764,741)	(\$2,681,403,762)	(\$4,199,168,503)	Line 108 + Line 109		110
111	Accumulated Deferred Income Taxes	(\$753,486,807)	(\$1,326,303,048)	(\$2,079,789,856)	Line 1 * 1-BaseTRR, L. 111c		111
112	Customer Advances	(\$57,654,718)	(\$101,485,026)	(\$159,139,745)	Line 1 * 1-BaseTRR, L. 112		112
113	Accrued Vacation	(\$47,566,214)	(\$83,727,033)	(\$131,293,248)	Line 1 * 1-BaseTRR, L. 113		113
114	Other Regulatory Assets or Liabilities	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 114		114
115	Rate Base	\$3,576,332,609	\$7,245,687,675	\$10,822,020,285	Sum of Lines 103, 107, 110 and Lines 111 to 114		115

Prior Year Transmission Revenue Requirement

Line	Description	High Voltage	Low Voltage	Total	Reference	Notes	Line
200	O&M Expense	\$230,128,375	\$402,831,843	\$632,960,218	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15)		200
201	A&G Expense	\$112,831,193	\$198,607,797	\$311,438,990	Line 1 * 1-BaseTRR, L. 501		201
202	Network Upgrade Interest Expense	\$632,324	\$1,113,030	\$1,745,354	Line 1 * 1-BaseTRR, L. 502		202
203	Depreciation Expense (incl. Common + General + Intangible)	\$176,946,223	\$360,091,453	\$537,037,675	11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3)		203
204	Depreciation rate adjustment	\$385,341	\$678,285	\$1,063,626	Line 1 * 1-BaseTRR, L. 504		204
205	Abandoned Plant Amortization Expense	\$0	\$0	\$0	8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-		205
206	Return on Capital	\$257,017,821	\$520,720,822	\$777,738,642	AbandonedPlant, L. 100 and L. 101, col 11)		206
207	Other Taxes	\$52,518,916	\$92,444,882	\$144,963,798	Line 1 * 1-BaseTRR, L. 507		207
208	Income Taxes	\$70,183,022	\$123,537,605	\$193,720,627	Line 1 * 1-BaseTRR, L. 508		208
209	Revenue Credits	(\$8,798,137)	(\$5,808,352)	(\$14,606,489)	20-RevenueCredits, L. 100, col 5 and col 6		209

Pacific Gas and Electric Company
Formula Rate Model
Schedule 26-WholesaleTRRs

210 NP&S Credit	(\$7,195,293)	(\$12,665,304)	(\$19,860,597)	Line 1 * 1-BaseTRR, L. 510	210
211 Amortization and Regulatory Debits/Credits	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 511	211
212 Total without FF, Uncollectibles, and South Georgia	\$884,649,784	\$1,681,552,061	\$2,566,201,846	Sum of Lines 200 to Line 211	212
213 Total SFGR Tax and Franchise Fees	\$6,984,154	\$13,275,557	\$20,259,710	Line 212 * (1-BaseTRR, L. 513 + L. 514)	213
214 ITRR	\$114,309,954	\$201,210,744	\$315,520,698	Line 1 * 1-BaseTRR, L. 601	214
215 True-up Adjustment	(\$63,414,692)	(\$111,623,851)	(\$175,038,543)	Line 1 * 1-BaseTRR, L. 602	215
216 Wholesale Base TRRs	\$942,529,201	\$1,784,414,510	\$2,726,943,711	Sum of Lines 212 to Line 215	216
217 Wholesale TRBAA	(\$286,211,944)	(\$131,125,662)	(\$417,337,606)	ER23-2968-000	217
218 Standby Revenue Credit	(\$3,405,969)	(\$5,995,257)	(\$9,401,225)	Negative, Line 1 * (29-RetailRates-1, L. 118, col (A) * 50%	218
219 Total Wholesale TRRs	\$652,911,288	\$1,647,293,592	\$2,300,204,880	Sum of Lines 216 to Line 218	219

Pacific Gas and Electric Company
Formula Rate Model
Schedule 27-WholesaleRates

Calculation of PG&E Wholesale Rates

Rate Year: 2024

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
Calculation of High Voltage Access Charge					
100	High Voltage TRR	\$652,911,288	26-WholesaleTRRs, L. 219, col 1		100
101	Gross Load (MWh)	90,745,268	28-GrossLoad, L. 104 / 1000		101
102	High Voltage Access Charge (\$/MWh)	\$7.1950	Line 100 / Line 101		102
Calculation of Low Voltage Access Charge					
200	Low Voltage TRR	\$1,647,293,592	26-WholesaleTRRs, L. 219, col 2		200
201	Gross Load (MWh)	90,745,268	28-GrossLoad, L. 104 / 1000		201
202	Low Voltage Access Charge (\$/MWh)	\$18.1529	Line 200 / Line 201		202

Pacific Gas and Electric Company
Formula Rate Model
Schedule 28-GrossLoad

Calculation of Gross Load at the CAISO Interface (Area Out)

Rate Year: 2024

Input cells are shaded gold

Instructions:

1) Input the gross load data and loss factor from the Gross Load Workpapers.

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	Energy at generator (kWh)	92,949,169,392	WP_28-GrossLoad 1, L. 102, col 2		100
101	Energy loss factor area out	0.9653	WP_28-GrossLoad 7, L. 102, col 4		101
102	Retail energy at local (area out) (kWh)	89,721,974,231	Line 100 * Line 101		102
103	Helms Pumped Storage: Pumping Load (10 Yr Avg) (kWh)	1,023,293,370	WP_28-GrossLoad 6, L. 110		103
104	Gross Load at Area Out (kWh)	90,745,267,601	Line 102 + Line 103		104

**Pacific Gas and Electric Company
Formula Rate Model
Schedule 29-RetailRates-1**

**Proposed Retail Rates
Rate Design**

Input cells are shaded gold

**Current Year for Forecast Billing Determinants
5 Yr. Historical Avg. Data for 12-CP Allocation of TRR to Customer Class**

<u>Line</u>	<u>Code</u>	<u>Class Name</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Line</u>
			Note 1 Adjusted 12-CP Cost Allocation	Note 2 Forecast Billing Determinants	= col 1/col 2 Billing Units Retail Rate	Note 3 Annual Sales (kWh)	= col 1/col 4 Average Rate (\$/kWh)	
100	RES-	Residential	\$1,283,741,759	27,666,722,782 kWh	\$0.04640 /kWh	27,666,722,782	\$0.04640	100
101	A1/B1-	Small L&P	\$262,018,055	8,074,913,236 kWh	\$0.03245 /kWh	8,074,913,236	\$0.03245	101
102	A10/B10-	Medium L&P		29,336,261 kW-mo		7,953,343,255	\$0.03628	102
103	E19/B19-	At Transmission		132,962 kW-mo		51,486,492	\$0.02540	103
104	E19/B19-	At Primary		3,431,810 kW-mo		1,313,285,739	\$0.02570	104
105	E19/B19-	At Secondary		33,609,673 kW-mo		12,722,209,440	\$0.02598	105
106	Medium Light and Power		\$654,197,420	66,510,706 kW-mo	\$9.84 /kW-mo			106
107	STL-	Streetlights	\$6,878,568	253,429,733 kWh	\$0.02714 /kWh	253,429,733	\$0.02714	107
108	AGA-	AG: A Schedules		115,953,240 kWh		115,953,240	\$0.03058	108
109	AGB/C-	AG: B Schedules		5,396,087,006 kWh		5,396,087,006	\$0.03058	109
110	Agriculture		\$168,568,566	5,512,040,246 kWh	\$0.03058 /kWh			110
111	E20/B20-	At Transmission		11,234,365 kW-mo		5,813,304,545	\$0.02303	111
112	E20/B20-	At Primary		13,735,879 kW-mo		6,366,762,979	\$0.02571	112
113	E20/B20-	At Secondary		4,130,441 kW-mo		1,802,238,689	\$0.02732	113
114	Schedule E-20/B-20		\$346,842,787	29,100,685 kW-mo	\$11.92 /kW-mo			114

**Pacific Gas and Electric Company
 Formula Rate Model
 Schedule 29-RetailRates-1**

115	STB/SB-	At Transmission	8,514,190	kW-mo		509,584,664	\$0.03333	115
116	STB/SB-	At Primary	1,279,798	kW-mo	50% Volumetric Charge \$0.01741 /kWh	17,656,940	\$0.08648	116
117	STB/SB-	At Secondary	71,329	kW-mo	50% Reservation Charge \$1.12 /.85*kW-mo	12,693,664	\$0.02277	117
118	Standby Service		\$18,802,450	9,865,317 kW-mo		539,935,268	\$0.03482	118
119	Total	Rate Design:	\$2,741,049,606			78,069,672,405	\$0.03511	119

Notes:

- 1) Adjusted 12-CP Cost Allocations are from 29-RetailRates-2, col 8.
- 2) Forecast kWh Billing Determinates are from 29-RetailRates-2, col 2. Forecast kW-mo. Billing Determinants are detailed in WP_29-RetailRates 8 (A-10, E-19, E-20 and Standby Reservation).
- 3) Forecast kWh Annual Sales are from 29-RetailRates-2, col 2.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 29-RetailRates-2

Proposed Allocations & Revenues
Rate Design Calculations Based on 12-CP Method

Current Year for Forecast Billing Determinants
5 Yr. Historical Avg.

Input cells are shaded gold

Line	Code	Class Name	Col 1 Note 1 Recorded Avg. 5-Year Historical (kWh)	Col 2 Note 2 Forecast Sales (kWh)	Col 3 Note 3 Recorded Avg. 5-Year Historical (kW)	Col 4 = (col 2/col 1) * col 3 Coincident Demands Scaled to (kW)	Col 5 Note 4 Demand Loss Factors	Col 6 = col 4 * col 5 Coincident Demands (adjusted for losses) (kW)	Col 7 = col 6/ sum col 6 Percent of Coin. Peak (w/losses)	Col 8 Adjusted Cost Alloc. Factors (w/standby) scale to 100%	Col 9 = col 7 * TRR Adjusted 12-CP Cost Allocation (\$)	Line
100	RES-	Residential	28,324,881,434	27,666,722,782	72,804,376	71,112,689	1.13848	80,960,333	47.16%	46.83%	\$1,283,741,759	100
			MARL Sales:	247,623								
101	A1/B1-	Small L&P	7,894,149,035	8,074,913,236	14,189,533	14,514,452	1.13848	16,524,405	9.63%	9.56%	\$262,018,055	101
102	A10/B10-	Medium L&P	7,966,618,509	7,953,343,255	13,725,150	13,702,279	1.13848	15,599,763				102
103	E19/B19-	At Transmission	34,870,989	51,486,492	53,041	78,314	1.04351	81,722				103
104	E19/B19-	At Primary	1,093,932,619	1,313,285,739	1,728,428	2,075,009	1.07414	2,228,858				104
105	E19/B19-	At Secondary	11,986,113,745	12,722,209,440	19,320,823	20,507,361	1.13848	23,347,208				105
106		Medium Light and Power	21,081,535,862	22,040,324,926	34,827,442	36,362,963		41,257,551	24.03%	23.87%	\$654,197,420	106
107	STL-	Streetlights	263,068,245	253,429,733	395,529	381,037	1.13848	433,803	0.25%	0.25%	\$6,878,568	107
108	AGA-	AG: A Schedules	506,813,498	115,953,240	790,422	180,840	1.13848	205,882				108
109	AGB/C-	AG: B Schedules	5,899,743,053	5,396,087,006	10,011,680	9,156,992	1.13848	10,425,046				109
110		Agriculture	6,406,556,550	5,512,040,246	10,802,103	9,337,831		10,630,929	6.19%	6.15%	\$168,568,566	110
111	E20/B20-	At Transmission	5,923,307,582	5,813,304,545	8,550,471	8,391,678	1.04351	8,756,795				111
112	E20/B20-	At Primary	6,422,710,754	6,366,762,979	9,540,144	9,457,041	1.07414	10,158,223				112
113	E20/B20-	At Secondary	2,223,333,288	1,802,238,689	3,206,289	2,599,024	1.13848	2,958,936				113
114		Schedule E-20/B-20	14,569,351,623	13,982,306,213	21,296,903	20,447,743		21,873,953	12.74%	12.65%	\$346,842,787	114
115		Total - Full Requirements	78,539,542,749	77,529,737,136	154,315,886	152,156,716		171,680,974	100.00%	99.31%	\$2,722,247,155	115
116	STB/SB-	At Transmission	495,356,256	509,584,664	598,446	615,635	1.04351	642,421				116
117	STB/SB-	At Primary	21,356,210	17,656,940	29,301	24,226	1.07414	26,022				117
118	STB/SB-	At Secondary	2,431,135	12,693,664	3,686	19,248	1.13848	21,914				118
119		Standby	519,143,600	539,935,268	631,433	659,109		690,357		0.69%	\$18,802,450	119
120		Totals - Retail	79,058,686,350	78,069,672,405	154,947,320	152,815,825		172,371,331		100.00%	\$2,741,049,606	120
121			Source: Base Transmission Revenue Requirement (TRR) 1-BaseTRR, L. 704 =								\$2,741,049,606	121

Pacific Gas and Electric Company
Formula Rate Model
Schedule 29-RetailRates-2

Notes:

- 1) Recorded sales (kWh) and 5-Year Average are from WP_29-RetailRates 4; 5; and 5a.
- 2) Forecast kWh Billing Determinates are from WP_29-RetailRates 8 and 9 and approved by the CPUC in D.19-02-023.
- 3) Recorded monthly contribution coincident system peak (12-CP) data (kW) and 5-Year Average are from WP_29-RetailRates 3; 3a; and 4.
- 4) Demand loss factors are based on system losses at PG&E's Transmission, Primary and Secondary Distribution voltage levels of service.
- 5) Medium Light and Power Line 106 is a subtotal of Lines 102 through 105; Agriculture Line 110 is a subtotal of Lines 108 and 109; Schedule E-20 Line 114 is a subtotal of Lines 111 through 113; Total - Full Requirements Line 115 is a subtotal of Lines 100, 101, 106, 107, 110 and 114; Standby Line 119 is a subtotal of Lines 116 through 118; Totals - Retail Line 120 is a total of Line 115 and 119.