## Pacific Gas and Electric Company

 Transmission Owner TariffAppendix VIII: Formula Rate
Attachment 2: Model

# Pacific Gas and Electric Company <br> Transmission Owner Tariff <br> Appendix VIII: Formula Rate <br> Attachment 2: Model 

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Proposed Allocations \& Revenues

## 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 Structur

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 | $\begin{aligned} & \text { FF1 337.2, L. 20, col k } \\ & \text { FF1 234, Note(s) } \end{aligned}$ |  |
| Line <br> (internal reference) | Line (line \#) | Line 25 | Internal reference - source within the same Schedule or Workpaper sheet |
| Line <br> (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 \#) | $\begin{aligned} & 337.2 \text { or } 2-24 \\ & 337.2, \mathrm{L.} \text { 10, col k } \end{aligned}$ | Nothing precedes the page number(s). |
| Schedule | (schedule name) | 12-DepRates | Nothing precedes the schedule name |
| Tabs | (tab \#) | WP_29-RetailRates-2 4 <br> WP_28-GrossLoad 2, L. 115, col 6 | Nothing precedes the tab number. |
| Line for extra data | $\ldots$ | ... | Some Schedules have a"..." row. These rows are intended for new data to be added in a future update. |

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

## Base Transmission Revenue Requirement <br> Rate Year: 2024

Input cells are shaded gold

## 1) Rate Base

Description
Plant
Transmission Plant
Common + General + Intangible Plant
Abandoned Plant
Total Plant
Working Capital
104 Materials and Supplies
105 Prepayments
106 Cash Working Capital
107
Total Working Capital
Accumulated Depreciation Reserve
108 Transmission Depreciation Reserve
109 Common + General + Intangible Depreciation Reserve

111 a Accumulated Deferred Income Taxes
111 b (Excess)/Deficient Accumulated Deferred Income Taxes
111 c Total (Excess)/Deficient and Accumulated Deferred Income Taxes
112 Network Upgrade Credits (Customer Advances)
113 Unfunded Reserves
114 Other Regulatory Assets or Liabilities

## Preferred Stock

Preferred Stock Amount
204 Preferred Stock Cost Percentage
205 Cost of Preferred Stock

## Equity


\$ 34,920,538,387 5-CostofCap-1, L. 110
3.92\% 5-CostofCap-3, L. 114
$\$ 1,368,885,105$ Line 200 * Line 201
$\$ 252,054,300$ 5-CostofCap-1, L. 114
L. 106

204
( $\$ 3,674,552,227$ ) 10-AccDep, L. 112, col 13
(\$524,616,275) 10-AccDep, L. 701, col 1
(\$4,199,168,503) Line $108+$ Line 109
(\$1,565,836,049) 14-ADIT, L. 104, col 2 ( $\$ 513,953,807$ ) 17-RegAssets-1, L. 201
( $\mathbf{\$ 2 , 0 7 9 , 7 8 9 , 8 5 6 )}$ Line 111a + Line 111b ( $\$ 159,139,745$ ) 15-NUC, L. 103
( $\$ 131,293,248$ ) 16-UnfundedReserves, L. 101, col 2
\$0 17-RegAssets-1, L. 100

End of Year Value
104

| End of Year Value | 105 |
| :--- | :--- |
|  | 106 |

$\$ 64,247,105$ 13-WorkCap, L. 217, col 5 \$94,439,921 (Line $500+$ Line 501) / 10
$\mathbf{\$ 2 6 6 , 1 1 0 , 2 7 8}$ Sum of Lines 104 to 106

Negative End of Year Value
108
Negative End of Year Value 109
End of Year Value 111 a
End of Year Value 111 b

End of Year Value $\quad 111 \mathrm{~b}$
$\begin{array}{ll}\text { End of Year Value } & 111 \\ \text { Negative End of Year Value } & 112\end{array}$
$\begin{array}{ll}\text { Negative End of Year Value } & \mathbf{1 1 2} \\ \text { End of Year Value } & \mathbf{1 1 3}\end{array}$
$\begin{array}{ll}\text { End of Year Value } & \mathbf{1 1 3} \\ \text { End of Year Value } & \mathbf{1 1 4}\end{array}$
$\mathbf{\$ 1 0 , 8 2 2 , 0 2 0 , 2 8 5}$ Sum of Lines 103, 107, 110 and Lines 111c to 114

|  | 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 |
|  | Annual Cost of Capital Components |  |  |  |  |
| 211 | Long Term Debt Cost Percentage | 3.92\% | 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 |
|  | Calculation of Cost of Capital Rate |  |  |  |  |
| 216 | Weighted Cost of Long Term Debt | 1.95\% | 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 | 7.18\% | 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 | \$776,661,851 | 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 | \$776,661,851 | Line 222 - Line 223 |  | 224 |
|  | 3) Other Taxes |  |  |  |  |
| Line | Description | Values | Source | Notes | Line |
|  | Property Taxes |  |  |  |  |
| 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 |
|  | Payroll Tax Expense |  |  |  |  |
| 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, coll |  | 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 |


| 311 | Base Transmission Revenue Requirement | Rate Year: 2024 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Input cells are shaded gold |  | Prior Year: | 2022 |  |
|  | 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/( $1-\mathrm{CTR}))]+\mathrm{CO} /(1-\mathrm{CTR})]$ |  |  |  | 409 |
| Where: |  |  |  |  |  |
| 410 | $\mathrm{RB}=$ 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 |
| Prior Year TRR Components |  |  |  |  |  |
| 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 | \$776,661,851 | 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-NPandS, 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 | \$2,565,125,055 | 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

## ase Transmission Revenue Requirement

## nput cells are shaded gold

Total SFGR Tax and Franchise Fees

## Prior Year TRR

## 6) Wholesale Base Transmission Revenue Requirement

Prior Year TRR
ITRR
ITRR
Annual True-up Adjustment
Wholesale Base Transmission Revenue Requirement

Rate Year: 2024
Prior Year: 2022
\$20,251,209 Line 512 * (Line 513 + Line 514)
515
\$2,585,376,264 Line $512+$ Line $515 \quad 516$

## 7) Base Transmission Revenue Requirement

Description
Values Source $\quad \underline{\text { Notes }}$

Uncollectibles Factor
701 Uncollectibles Expense
Retail (South Georgia) Tax Adjustment
\$2,585,376,264 2-ITRR, L. 209
601

| $(\$ 148,033,519)$ | 602 |  |
| :--- | :--- | :--- |
| $\$ 2,752,656,416$ | Sum of Lines 600 to Line 602 | 603 |

Wholesale Base Transmission Revenue Requirement
Retail Base Transmission Revenue RequirementValues SourceNotes$\frac{\text { Line }}{700}$

Values $\underline{\text { Source }}$ Notes
0.3514\% 25-RFandUFactors, L. 402\$9,673,498 Line 700 * Line 603701
\$4,520,690 23-RetailSGTax, L. 305, col 3702
703

## 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 $\boldsymbol{q} 61,244$ (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 Mode
Schedule 2-ITRR
Incremental Transmission Revenue Requirement Rate Year: 2024

## Line Description <br> 100 AFCR $=$ Prior Year TRR / Net Plan <br> 101 Transmission Plant: <br> 102 Transmission Dep. Reserve <br> 103 Net Plant:

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

Values
Source
Notes
Line
\$15,658,655,291 7-PlantInService, L. 112, col 13
101
\$3,674,552,227 10-AccDep, L. 112, col 13
102

| $\$ 11,984,103,064$ | 102 |
| :--- | :--- |

\$1,856,825,648 1-BaseTRR, L. $512-[75 \% *(1-B a s e T R R, ~ L . ~ 500+$ L. 501$)] \quad 104$
( $\$ 433,352,157$ ) 1-BaseTRR, L. $503+$ L. $504-11$-Depreciation, L. 500 , col 1105
(1-BaseTRR, L. 111c x 1-BaseTRR, L. 220) x (1+1-BaseTRR, L. 402/(1-1-
BaseTRR, L. 402)) + (1-BaseTRR, L. 111c $\times$ 1-BaseTRR, L 216)
$\begin{array}{ll}\mathbf{\$ 1 , 6 1 4 , 9 7 1 , 1 4 2} & \text { Line } 104+\text { Line } 105+\text { Line } 106 \\ 107\end{array}$
$13.48 \%$ Line 107 / Line $103 \quad 108$
107 AFCR Applicable TRR
108 AFCR:

## 2) Calculation of ITRR

Line Description
200 Forecast Plant Additions:
Values
Source
Notes
$\$ 1,914,181,408$ 9-PlantAdditions, L. 124, col 6 -
$13.48 \%$ Line 108
\$257,954,034 Line 200 * Line $201 \quad 202$
\$54,557,346 9-PlantAdditions, L. 125, Col 3 203
$\$ 332,444$ 14-ADIT, L. 728, Col $11 \quad 204$
$\mathbf{\$ 3 1 2 , 8 4 3 , 8 2 4 ~ S u m ~ L i n e ~} 202$ to Line $204 \quad 205$
0.7687\% 1-BaseTRR, L. 513

206
$0.0208 \%$ 1-BaseTRR, L. $514 \quad 207$
$\mathbf{\$ 2 , 4 6 9 , 8 4 7}$ Line 205 * (Line $207+$ Line 206) 208
$\begin{array}{lll}\mathbf{\$ 3 1 5 , 3 1 3}, 671 & \text { Line } 205+\text { Line } 208 & 209\end{array}$

# Pacific Gas and Electric Company <br> Formula Rate Model <br> Schedule 3-True-upTRR 

True-up Transmission Revenue Requirement
Prior Year: 2022 Input cells are shaded gold

## 1) Rate Base

Plant

101 Common + General + Intangible Plant
102 Abandoned Plant
103 Total Plant
Working Capital
104 Materials and Supplies
105 Prepayments
106 Cash Working Capital

## 107 Total Working Capital

Accumulated Depreciation Reserve
108 Transmission Depreciation Reserve
109 Common + General + Intangible Depreciation Reserve
110 Total Accumulated Depreciation Reserve
111 a Accumulated Deferred Income Taxes
111 b (Excess)/Deficient Accumulated Deferred Income Taxes
111 c Total (Excess)/Deficient and Accumulated Deferred Income Taxes
112 Customer Advances
113 Unfunded Reserves
114 Other Regulatory Assets or Liabilities
(\$3,573,217,597) 10-AccDep, L. 113, col 13
(\$482,743,675) 10-AccDep, L. 702, col 1
(\$4,055,961,272) Line $108+$ Line 109
( $\$ 1,535,183,352$ ) 14-ADIT, L. 108, col 2
(\$525,337,799) 17-RegAssets-1, L. 203
( $\$ 2,060,521,151$ ) Line 111a + Line 111b
(\$142,863,173) 15-NUC, L. 109
( $\$ 125,198,867$ ) 16-UnfundedReserves, L. 100, col 2
\$0 17-RegAssets, L. 101

Source

15,256,619,955 7-PlantInService, L. 113 col 13
\$1,393,948,853 7-PlantInService, L. 702, col 1
\$0 8-AbandonedPlant, L. 102, col 12
$\$ 16,650,568,808$ Sum of Lines 100 to 102
\$94,423,361 13-WorkCap, L. 113, col 2
\$74,616,856 13-WorkCap, L. 215, col 5 $\$ 94,439,921$ (Line $400+$ Line 401) / 10
$\mathbf{\$ 2 6 3 , 4 8 0 , 1 3 8}$ Sum of Lines 104 to 106

| Notes | Line |
| ---: | ---: |
| 13-Month Avg | 100 |
| BOY EOY Avg | 101 |
| BOY EOY Avg | 102 |
|  | 103 |
|  |  |
|  |  |
| 13-Month Avg | 104 |
| 13-Month Avg | 105 |
|  | 106 |
|  | 107 |

$\mathbf{\$ 1 0 , 5 2 9 , 5 0 4 , 4 8 3}$ Sum of Lines 103, 107, 110 and Lines 111c to 114

Negative 13-Month Avg 108 Negative BOY EOY Avg 109

Weighted Average Weighted Average Weighted Average Negative BOY EOY Avg 112 BOY EOY Avg 113 BOY EOY Avg 113
114 115
2) ROE and Capitalization Calculations

Instructions:

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

Line
Description
Values
Source
Notes

ROE from Schedule 1; if
here are mid-year
changes, a workpaper
will be provided
10.45\% 1-BaseTRR, L. 213
(5-CostofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L.
$101+$ L. $102+$ L. $103+$ L. 104) - (sum L. 105 to L.
1.91\% 107)]) * 1-BaseTRR, L. 208

13-Month Avg
201
0.03\% 1-BaseTRR, L. 217
5.20\% Line 200 * 1-BaseTRR, L. 210
7.13\% Sum of Lines 201 to 203

202 Weighted Cost of Preferred Stock
203 Weighted Cost of Common Stock
204 Cost of Capital Rate

## True-up Transmission Revenue Requirement

Prior Year: 2022 Input cells are shaded gold


Remove Return on Abandoned Plant from FERC Participation Incentive 209 Total Return on Capital
\$751016,456 Line 102 * Line 206

## 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.

| Line | Description | Values | Source | Notes | Line |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 $=\left[\left((\right.\right.$ RB * ER $)+$ FPD - RAP) $\left.{ }^{*}(\mathrm{CTR} /(1-\mathrm{CTR}))\right]+\mathrm{CO} /(1-\mathrm{CTR}]$ |  |  |  | 304 |
| Where: |  |  |  |  |  |
| 305 | $\mathrm{RB}=$ 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 | $\mathrm{CO}=$ 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 |

$\begin{array}{ll}\$ 11,232,945 & 1 \text {-BaseTRR, L. } 404 \\ 309\end{array}$
\$0 Line 208

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.)


# Pacific Gas and Electric Company <br> Formula Rate Model <br> Schedule 4-ATA 

## 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.


## 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: |
| :--- | :--- | :--- |
| $\$ 200,702,665,050$ | 3-True-up TRR, L. 421 |  |


| Col 3 | Col 4 |
| :---: | :---: |
| Note 4 | Col 2 - Col 3 |
| Retail | Retail |
| Transmission | Monthly Excess or |
| Revenues | Shortfall in Revenue |
| N/A | N/A |
| \$187,677,228 | \$19,309,057 |
| \$196,603,584 | $(\$ 7,660,377)$ |
| \$230,588,030 | $(\$ 27,707,484)$ |
| \$210,003,286 | (\$12,178,272) |
| \$220,759,806 | \$2,427,469 |
| \$254,091,681 | (\$2,753,479) |
| \$268,565,476 | $(\$ 212,802)$ |
| \$294,359,137 | $(\$ 16,487,798)$ |
| \$282,833,234 | $(\$ 30,649,317)$ |



| Col 7 | Col 8 |
| :---: | ---: |
| Note 7 | Note 8 |
|  |  |
| Monthly | Accumulated |
| Interest | Interest |
| N/A | $(\$ 99,435)$ |
| $\$ 22,578$ | $(\$ 76,857)$ |
| $\$ 38,365$ | $(\$ 38,492)$ |
| $(\$ 9,278)$ | $(\$ 47,770)$ |
| $(\$ 63,149)$ | $(\$ 110,920)$ |
| $(\$ 76,483)$ | $(\$ 187,403)$ |
| $(\$ 77,130)$ | $(\$ 264,533)$ |
| $(\$ 90,381)$ | $(\$ 354,914)$ |
| $(\$ 115,703)$ | $(\$ 470,616)$ |
| $(\$ 186,756)$ | $(\$ 657,372)$ |


| $\mathrm{Col}^{\text {Col } 9}$ |  |
| :---: | :---: |
| Col $5+\mathrm{Col} 8$ |  |
| Cumulative Excess or Shortfall in |  |
| Retail Revenue with Interest |  |
| (\$1,292,328) | 20 |
| \$18,039,307 | 20 |
| \$10,417,295 | 203 |
| $(\$ 17,299,468)$ | 20 |
| $(\$ 29,540,889)$ | 205 |
| $(\$ 27,189,903)$ | 20 |
| (\$30,020,512) | 20 |
| $(\$ 30,323,694)$ | 208 |
| $(\$ 46,927,194)$ | 209 |

$(\$ 77,763,267) 210$

| Pacific Gas and Electric Company Formula Rate Model Schedule 4-ATA |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Annual True |  |  |  |  |  |  |  |  | Rate Year: 2024 |  |
|  | Input cells |  |  |  |  |  |  |  |  | Prior Year: 2022 |  |
| 211 | October | 2022 | \$216,608,570 | \$240,513,369 | (\$23,904,799) | (\$101,010,694) | 0.41\% | $(\$ 367,834)$ | $(\$ 1,025,206)$ | $(\$ 102,035,900)$ | 211 |
| 212 | November | 2022 | \$199,753,051 | \$210,759,065 | (\$11,006,014) | (\$112,016,708) | 0.41\% | $(\$ 440,910)$ | (\$1,466,116) | $(\$ 113,482,824)$ | 212 |
| 213 | December | 2022 | \$216,734,969 | \$234,410,586 | (\$17,675,617) | (\$129,692,326) | 0.41\% | $(\$ 501,515)$ | (\$1,967,630) | $(\$ 131,659,956)$ | 213 |
| 214 | January | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.53\% | $(\$ 697,798)$ | $(\$ 2,665,428)$ | $(\$ 132,357,754)$ | 214 |
| 215 | February | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.53\% | $(\$ 701,496)$ | (\$3,366,924) | $(\$ 133,059,250)$ | 215 |
| 216 | March | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.53\% | $(\$ 705,214)$ | (\$4,072,138) | $(\$ 133,764,464)$ | 216 |
| 217 | April | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.63\% | $(\$ 842,716)$ | (\$4,914,854) | $(\$ 134,607,180)$ | 217 |
| 218 | May | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.63\% | $(\$ 848,025)$ | (\$5,762,880) | $(\$ 135,455,205)$ | 218 |
| 219 | June | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.63\% | $(\$ 853,368)$ | $(\$ 6,616,247)$ | $(\$ 136,308,573)$ | 219 |
| 220 | July | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.67\% | $(\$ 913,267)$ | (\$7,529,515) | (\$137,221,841) | 220 |
| 221 | August | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.67\% | $(\$ 919,386)$ | $(\$ 8,448,901)$ | $(\$ 138,141,227)$ | 221 |
| 222 | September | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.67\% | $(\$ 925,546)$ | $(\$ 9,374,447)$ | $(\$ 139,066,773)$ | 222 |
| 223 | October | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.70\% | $(\$ 973,467)$ | (\$10,347,915) | (\$140,040,241) | 223 |
| 224 | November | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.70\% | $(\$ 980,282)$ | (\$11,328,196) | $(\$ 141,020,522)$ | 224 |
| 225 | December | 2023 | N/A | N/A | \$0 | (\$129,692,326) | 0.70\% | $(\$ 987,144)$ | (\$12,315,340) | (\$142,007,666) | 225 |

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

## 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 $\$ 0$ )

|  | $\underline{\text { Col 1 }}$ |
| :--- | :--- |
|  |  |
| Line Month | $\underline{\text { Year }}$ |
| 300 January | 2024 |
| 301 February | 2024 |
| 302 March | 2024 |
| 303 April | 2024 |
| 304 May | 2024 |
| 305 June | 2024 |
| 306 July | 2024 |
| 307 August | 2024 |
| 308 September | 2024 |
| 309 October | 2024 |
| 310 November | 2024 |
| 311 December | 202 |
| 312 |  |

## Annual True-up Adjustme

| Col 4 | Col 5 |
| :---: | :---: |
| Col $2+\mathrm{Col} 3$ | Note 10 |
| Month |  |
| Ending Balance without Interest | Interest for Current Month |
| $(\$ 129,671,539)$ | $(\$ 950,877)$ |
| (\$118,286,290) | $(\$ 871,180)$ |
| (\$106,821,344) | $(\$ 790,926)$ |
| $(\$ 95,276,143)$ | $(\$ 710,109)$ |
| $(\$ 83,650,126)$ | $(\$ 628,727)$ |
| (\$71,942,726) | (\$546,776) |
| $(\$ 60,153,375)$ | $(\$ 464,250)$ |
| $(\$ 48,281,499)$ | $(\$ 381,147)$ |
| $(\$ 36,326,519)$ | $(\$ 297,462)$ |
| $(\$ 24,287,855)$ | $(\$ 213,191)$ |
| (\$12,164,919) | $(\$ 128,331)$ |
| \$42,876 | $(\$ 42,876)$ |


| Col 6 <br> Note 11 | Col 7 <br> Col $4+$ Col 5 5 |
| :---: | ---: |
| Monthly | Month |
| Interest Rate <br> Ending Balance |  |
| $0.70 \%$ | $(\$ 130,622,416)$ <br> $0.70 \%$ |
| $0.70 \%$ | $(\$ 119,157,470)$ |
| $0.70 \%$ | $(\$ 97,612,270)$ |
| $0.70 \%$ | $(\$ 84,286,252)$ |
| $0.70 \%$ | $(\$ 72,489,502)$ |
| $0.70 \%$ | $(\$ 60,617,625)$ |
| $0.70 \%$ | $(\$ 48,662,646)$ |
| $0.70 \%$ | $(\$ 36,623,981)$ |
| $0.70 \%$ | $(\$ 24,501,046)$ |
| $0.70 \%$ | $(\$ 12,293,250)$ |
| $0.70 \%$ | $\$ 0$ |

# Pacific Gas and Electric Company <br> Formula Rate Model <br> Schedule 4-ATA 


#### Abstract

Annual True-up Adjustment Input cells are shaded gold 5) Partial Year True-up and TRR Allocation Factors

\section*{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 .


Rate Year: 2024

Line
500 Partial Year True-up?

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

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

# Pacific Gas and Electric Company <br> Formula Rate Model 

Schedule 5-CostofCap-1

## Calculation of Components of Cost of Capital Rat

Prior Year: 2022

1) Return and Capitalization Calculations
Line
Description
Calculation of Long Term Debt Amount
100

Calculation of Preferred Stock Amount
111 Preferred Stock Amount -- Account 204
112 Unamortized Issuance Costs
113 Net Gain (Loss) From Purchase and Tender Offers

## 114 Preferred Stock Amount

Calculation of Common Stock Equity Amount
115 Total Proprietary Capital
116 Less Preferred Stock Amoun
117 Minus Net Gain (Loss) From Purchase and Tender Offers
118 Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1
119 Less Accumulated Other Comprehensive Loss -- Account 219
120 Common Stock Equity Amount

| Values | Source | Notes | Line |
| :---: | :---: | :---: | :---: |
| \$35,115,164,559 | 5-CostofCap-2, L. 100, col 14 | End of Year | 100 |
| \$0 | 5-CostofCap-2, L. 101, col 14 | End of Year; enter negative | 101 |
| \$0 | 5-CostofCap-2, L. 102, col 14 | End of Year | 102 |
| \$0 | 5-CostofCap-2, L. 103, col 14 | End of Year | 103 |
| \$4,903,468 | 5-CostofCap-2, L. 104, col 14 | End of Year | 104 |
| $(\$ 30,251,169)$ | 5-CostofCap-2, L. 105, col 14 | End of Year; enter negative | 105 |
| (\$142,832,915) | 5-CostofCap-2, L. 106, col 14 | End of Year; enter negative | 106 |
| (\$36,721,574) | 5-CostofCap-2, L. 107, col 14 | End of Year; enter negative | 107 |
| 27.98\% | 1-BaseTRR, L. 402 |  | 108 |
| $(\$ 26,445,556)$ | Line 107 * (1- Line 108) |  | 109 |
| \$34,920,538,387 | Sum of Lines 100 to 106 and Line 109 |  | 110 |
| \$257,994,575 | 5-CostofCap-2, L. 108, col 14 | End of Year | 111 |
| (\$5,940,275) | 5-CostofCap-2, L. 109, col 14 | End of Year | 112 |
| \$0 | 5-CostofCap-2, L. 110, col 14 | End of Year | 113 |
| \$252,054,300 | Sum of Lines 111 to 113 |  | 114 |
| \$30,729,450,876 | 5-CostofCap-2, L. 111, col 14 | End of Year | 115 |
| (\$252,054,300) | Line 114 | Same as Line 114, but negative | 116 |
| \$0 | Line 113 | Same as Line 113, but reverse sign | 117 |
| $(\$ 838,890,207)$ | 5-CostofCap-2, L. 112, col 14 | End of Year, but reverse sign | 118 |
| \$8,166,262 | 5-CostofCap-2, L. 113, col 14 | End of Year, but reverse sign | 119 |
| \$29,646,672,631 | Sum of Lines 115 to 119 |  | 120 |




## ong Term Debt Cost Percentage

Prior Year: 2022 Input cells are shaded gold

## 1) Calculation of Cost of Long Term Deb

## Line

Description
Long-Term Debt Component - Denominator
100 (Plus) Bonds (Acct. 221)
101 (Less) Reacquired Bonds (Acct. 222)
102 (Plus) Other Long-Term Debt (Acct. 224)
103 (Plus) Unamortized Premium on Long-Term Debt (Acct. 225)
104 (Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226)
105 (Less) Unamortized Debt Expenses (Acct. 181)
106 (Less) Unamortized Loss on Reacquired Debt (Acct. 189)
107 LTD $=$ Long Term Debt
Long-Term Debt Component - Numerator:
108 (Plus) Interest on Long-Term Debt (Acct. 427)
109 (Plus) Amort. of Debt Disc. and Expense (Acct. 428)
110 (Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1)
111 (Less) Amort. of Premium on Debt-Credit (Acct. 429)
112 (Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1)
113 LTD interest
114 Cost of Long-Term Debt:

Values
$\$ 35,115,164,55$
$\$ 35,115,164,559$
$\$ 0$
\$0
\$4,903,468 \$30,251,169 \$142,832,915 \$36,721,574 $\$ 34,910,262,369$ $\$ 1,302,886,803$ \$49,588,678 $\$ 16,245,343$
$\square$

Source
FF1 112-113, L. 18, col
FF1 112-113, L. 19, col C F1 112-113, L. 21, col F1 112-113, L. 22, col c FF1 112-113, L. 23, col FF1 110-111, L. 69, col C FF1 110-111, L. 81, col c

Line
100 101 102 102
103 103
104 104

Lines $((100+102+103)-(101+104+105+106))-106$

FF1 114-117, L. 62, col c
FF1 114-117, L. 63, col c
FF1 114-117, L. 64, col c
FF1 114-117, L. 65, col C
FF1 114-117, L. 66, col C
Lines ((108 + $109+110)-(111+112))$
108
109
110
111
112
113
Line 113 / Line 107 114

## Pacific Gas and Electric Company <br> Formula Rate Model

Schedule 5-CostofCap-4
Preferred Stock Cost Percentage
Prior Year: 2022
Input cells are shaded gold

## 1) Calculation of "Preferred Stock Cost Percentage"

$\underline{\text { Description }}$
Total Annual Cost of Preferred Stock
Total Reacquired Preferred Stock Cost:
Amount Reference Line

| $\$ 13,916,317$ | Line 208, Col 9 |
| :--- | :--- |
| 100 |  |

\$0 Line 305, 100
\$13,916,317 Line 100 + Line 101
Total Preferred Stock Amount Outstanding
\$257,994,550 Line 208, Col 5 103
(\$5,940,273) Line 208, Col 6
104
Total Preferred Balance: $\quad \$ \mathbf{2 5 2 , 0 5 4}, \mathbf{2 7 7}$ Line 103 + Line 104

Preferred Stock Cost Percentage:
5.52\% Line 102 / Line 105

| 2) Preferred Stock Information for each Outstanding Series |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Col 1 PG\&E Records Note 1 | Col 2 PG\&E Records Note 1 | FF1 $\begin{gathered}\text { Col } 350-251, ~ c o l ~ a ~\end{gathered}$ | Col 4 PG\&E Records Note 1 | Col 5 FF1 $250-251$, col f | Col 6 PG\&E Records Note 1 | $\underline{\text { Col } 7}$ FF1 250-251, col e | $=\frac{\operatorname{Col} 8}{5+\operatorname{Col} 6}$ | $\begin{gathered} \frac{\text { Col } 9}{}=\begin{array}{c} \text { Col } 4 \times \operatorname{Col} 7 \\ \text { Note } 2 \end{array} \end{gathered}$ |  |
| Preferred Stock Series Name | Issue Date | Dividend Rate | Dividend | Face Value/ Amount Outstanding | Total Premium/ Discount Cost | Shares Outstanding | Net Proceeds at Issuance | Annual Dividend | ine |
| A | 3/28/1905 | 6.000\% | \$ 1.50 | \$105,291,525 | (\$7,366,504) | 4,211,661 | \$97,925,021 | \$6,317,492 | 200 |
| B | 4/12/1905 | 5.500\% | \$ 1.38 | \$29,329,075 | $(\$ 173,730)$ | 1,173,163 | \$29,155,345 | \$1,613,099 | 201 |
| C | 7/9/1941 | 5.000\% | \$ 1.25 | \$10,000,000 | \$726,283 | 400,000 | \$10,726,283 | \$500,000 | 202 |
| D | 6/28/1948 | 5.000\% | \$ 1.25 | \$44,454,300 | $(\$ 716,366)$ | 1,778,172 | \$43,737,934 | \$2,222,715 | 203 |
| E | 5/4/1949 | 5.000\% | \$ 1.25 | \$23,358,050 | \$542,539 | 934,322 | \$23,900,589 | \$1,167,903 | 204 |
| G | 1/25/1950 | 4.800\% | \$ 1.20 | \$19,825,775 | \$1,006,320 | 793,031 | \$20,832,095 | \$951,637 | 205 |
| H | 6/22/1954 | 4.500\% | \$ 1.13 | \$15,278,550 | \$70,694 | 611,142 | \$15,349,244 | \$687,535 | 206 |
| 1 | 10/25/1955 | 4.360\% | \$ 1.09 | \$10,457,275 | $(\$ 29,509)$ | 418,291 | \$10,427,766 | \$455,937 | 207 |
| Total Amount Outstanding (sum of above): \$257,994,550 (\$5,940,273) 10,319,782 \$252,054,277 \$13,916,317 |  |  |  |  |  |  |  |  | 208 |

3) Reacquired Preferred Stock Information
Col 1
Col 2
Col 3
Col 4
Col 5
Col 6

| Line |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| 300 |
| 301 |

## Pacific Gas and Electric Company

Formula Rate Model
Schedule 5-CostofCap-4


## 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)

# acific Gas and Electric Compan <br> Formula Rate Model 

Schedule 6-PlantJurisdiction

## Transmission Plant Jurisaiction

Prior Year: 2022

## Transmission Plant in Ferc form 1 for Prior Year:

ERC 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.

|  |  |  | Col 1 | Col 2 | $\frac{\text { Col } 3}{\text { Note } 1}$ | Col 4 | Col 5 | $\mathrm{Col} 1+\frac{\mathrm{Col} 6}{\mathrm{Col} 3}-\mathrm{Col} 4$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line | FERC Account | Account Description | FERC Form 1 <br> Transmission Plant | Source for Col 1 | Adjustments | FERC <br> Transmission Plant | Source for Col 4 | cPuc <br> Transmission Plant | Line |
| 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 |

[^0]1) Total Network Transmission Functional Plant Total Network Transmision functional lanat 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

|  |  |  |  |  |  | $\begin{aligned} & \text { Section } 2+ \\ & \text { Section } \end{aligned}$ |  |  |  |  |  | $\begin{aligned} & \text { Soction } 10+ \\ & \text { Section }+4 \end{aligned}$ | $\begin{aligned} & \text { Soction } 2+ \\ & \text { Section }+3 \\ & \text { Section } \end{aligned}$ | $\begin{gathered} \text { Soction } 2+ \\ \text { Section }+4 \end{gathered}$ | Col 13 <br> Total of Col 1-12 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Ferc Acco | 350.01 | 350.02 | 352.01 | 352.02 | 353.01 | 353.02 | 354 | 355 | 356 | 357 | 358 | 359 |  |  |  |
| Line | Month | Year | ETP35001 | ETP35002 | ETP35201 | ETP35202 | ETP35301 | ETP35302 | ETP35400 | ETP35500 | ETP3560 | ETP35700 | ETP35800 | ETP35900 | Total | Source | ine |
| 100 | December | 2021 | \$82,791,681 | \$208,997,631 | \$362,688,526 | \$108,679,506 | \$7,529,32,070 | \$35,991,450 | \$1,040,28,564 | \$2,159,52,516 | \$2,346,203,987 | \$518,614,161 | \$281,575,116 | \$164,958,388 | \$14,839,70,596 | Line $200+$ Line 300 | 100 |
| 101 | January | 2022 | \$88,668,291 | \$210,242,377 | \$363,978,809 | \$108,971,777 | \$7,536,36,530 | \$35,991,450 | \$1,042,13,554 | \$2,211,04, ,993 | \$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 | \$88,773,914 | \$210,432,772 | \$363,081,147 | \$108,983,562 | \$7,550,64,866 | \$35,992,354 | \$1,032,595,811 | \$2,228,10, ,87 | \$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 | \$88,296,017 | \$210,701,043 | \$363,504,243 | \$109,132,222 | \$7,559,86,209 | \$35,992,352 | \$1,037,09,813 | \$2,234,97, 699 | \$2,411,265,605 | \$520,166,480 | \$282,997,499 | \$168,300,357 | \$15,019,32,539 | Line $203+$ Line 303 | 103 |
| 104 | April | 2022 | \$92,371,233 | \$210,937,418 | \$363,830,202 | \$110,047,068 | \$7,591,82,912 | \$35,973,644 | \$1,034,55,793 | \$2,257,391,804 | \$2,450,448,699 | \$522,76,864 | \$282,43,655 | \$169,280,206 | \$15,121,95,498 | Line $204+$ Line 304 | 104 |
| 105 | May | 2022 | \$99,673,185 | \$211,078,729 | \$364,048,065 | \$110,794,960 | \$7,617,16,066 | \$35,973,646 | \$1,022,318,469 | \$2,269,31,326 | \$2,506,482,777 | \$522,597,272 | \$282,517,177 | \$169,901,273 | \$15,206,86,947 | Line $205+$ Line 305 | 105 |
| 106 | June | 2022 | \$99,809,400 | \$211,132,516 | \$363,580,782 | \$112,787,175 | \$7,605,18,827 | \$35,973,656 | \$1,023,321,523 | \$2,287,22,558 | \$2,530,758,592 | \$524,968,166 | \$282,715,294 | \$171,062,777 | \$15,243,49,266 | Line $206+$ Line 306 | 106 |
| 107 | July | 2022 | \$94,940,467 | \$211,231,613 | \$363,726,447 | \$114,024,499 | \$7,611,92,010 | \$35,989,539 | \$1,025,47,775 | \$2,302,16, 631 | \$2,564,087,393 | \$52,953,455 | \$283,098,366 | \$171,479,637 | \$15,303,08,832 | Line $207+$ Line 307 | 107 |
| 108 | August | 2022 | \$95,064,535 | \$211,324,176 | \$363,652,628 | \$114,954,306 | \$7,656,58,691 | \$35,989,549 | \$1,026,34,055 | \$2,316,615,680 | \$2,603,819,603 | \$525,030,177 | \$283,623,103 | \$172,69,619 | \$15,405,662,121 | Line $208+$ Line 308 |  |
| 109 | September | 2022 | \$94,780,250 | \$211,480,220 | \$363,885,232 | \$121,230,490 | \$7,67, 42,001 | \$35,989,552 | \$1,020,412,251 | \$2,333,26,590 | \$2,629,508,490 | \$525,052,227 | \$282,045,654 | \$175,259,555 | \$15,470,32,512 | Line $209+$ Line 309 | 109 |
| 110 | October | 2022 | \$99,858,310 | \$211,563,307 | \$363,922,753 | \$119,864,984 | \$7,675,974,348 | \$35,989,555 | \$1,032,276,234 | \$2,358,72, 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 | \$7,672,25,593 | \$35,989,559 | \$1,049,103,391 | \$2,376,03,949 | \$2,681,525,513 | \$525,074,847 | \$282,021,366 | \$179,834,493 | \$15,593,92, 172 | Line $211+$ Line 311 | 11 |
| 112 | December | 2022 | \$94,304,454 | \$211,069,954 | \$363,199,302 | \$125,371,516 | \$7,706,74, ,72 | \$35,989,562 | \$1,062,24,406 | \$2,381,84,833 | \$2,686,127,974 | \$52, 2959,481 | \$281,894,975 | \$186,139,562 | \$15,658,65, 291 | Line $212+$ Line 312 | 112 |
|  | 13-Month Av |  | \$91,250,898 | \$210,905,967 | \$363,627,574 | \$114,33,958 | \$7,61, 7 70,184 | \$35,986,605 | \$1,034,48,587 | \$2,285,87, 302 | \$2,527,65,400 | \$522,935,917 | \$282,506,291 | \$172,351,271 | ,256 |  | 113 |

2) Network Transmission Functional Plant- High Voltage Nework Transmision High Voltage Functional Plant balances are extracted from PowerPlan, PG\&E's fixed asset system of record, by querving by Asset Class, FERC Account and UCC. The balances are then adiusted to include only the FERC Jurisdiction Transmission plant that is eligible


|  |  |  | col 1 | Col2 | ${ }_{\text {col }}$ | $\underline{C O 14}$ | C015 | Col 6 | $\underline{ }$ | Col 8 | Cor9 | Col 10 | col 11 | col 12 | $\frac{\text { Col 13 }}{\text { otal of Col 1-12 }}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | FERC Account: | 350.01 | 350.02 | 352.01 | 352.02 | 353.01 | 353.02 | 354 | 355 | 356 | 357 | 358 | 359 |  |  |
| Line | Month | Year | ETP35001 | ETP35002 | ETP35201 | ETP35202 | ETP35301 | ETP35302 | ETP35400 | ETP35500 | ETP35600 | ETP35700 | ETP35800 | ETP35900 | Total | Line |
| 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 | \$883,683,216 | \$351,675,577 | \$116,938,830 | \$70,037,974 | \$5,23,281,200 |  |
| 201 | January | 2022 | \$53,937,071 | \$100,684,869 | \$143,994,574 | \$31,010,709 | \$2,770,78,517 | \$4,736,075 | \$537,135,934 | \$162,768,050 | \$876,983,189 | \$352,480,527 | \$117,556,166 | \$70,413,760 | \$5,22,482,440 | 201 |
| 202 | February | 2022 | \$53,939,177 | \$100,694,218 | \$143,57,683 | \$31,012,687 | \$2,771,46, ,588 | \$4,736,075 | \$530,576,226 | \$167,637,807 | \$900,322,078 | \$32,529,381 | \$117,556,439 | \$70,582,117 | \$5,24,560,747 | 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 | \$352,58,754 | \$117,535,549 | \$71,010,100 | \$5,24,637,291 | 203 |
| 204 | April | 2022 | \$61,094,915 | \$100,890,251 | \$143,543,985 | \$31,572,110 | \$2,790,60, 356 | \$4,736,075 | \$530,73, 640 | \$161,161,887 | \$922,314,994 | \$355,192,472 | \$117,548,217 | \$71,347,916 | \$5,29,708,618 | 204 |
| 205 | May | 2022 | \$61,098,814 | \$100,909,370 | \$143,559,110 | \$31,776,366 | \$2,795,06, 398 | \$4,736,075 | \$528,425,255 | \$163,069,445 | \$946,677,086 | \$355,260,768 | \$117,631,299 | \$71,542,290 | \$5,31,751,275 | 205 |
| 206 | June | 2022 | \$61,067,538 | \$100,921,540 | \$143,562,109 | \$32,438,431 | \$2,788,34,655 | \$4,736,075 | \$528,726,009 | \$164,751,545 | \$957,864,990 | \$357,631,688 | \$117,701,242 | \$72,524,660 | \$5,30,266,482 | 206 |
| 207 | July | 2022 | \$61,122,757 | \$100,889,984 | \$143,56, 856 | \$32,674,125 | \$2,791,58, ,286 | \$4,741,519 | \$529,941,488 | \$163,590,751 | \$981,893,710 | \$357,616,927 | \$117,827,058 | \$73,014,897 | \$5,38,566,356 | 207 |
| 208 | August | 2022 | \$61,159,556 | \$101,025,170 | \$143,569,417 | \$33,179,121 | \$2,825,510,740 | \$4,741,519 | \$530,13,296 | \$163,007,177 | \$1,01,318,242 | \$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 | \$2,831,75, 867 | \$4,74, ,519 | \$526,282,022 | \$170,726,484 | \$1,019,373,823 | \$357,717,123 | \$117,567,012 | \$74,968,835 | \$5,44,312,746 | 209 |
| 210 | October | 2022 | \$61,169,871 | \$101,099,811 | \$143,567,677 | \$33,510,499 | \$2,835,10, 8006 | \$4,741,519 | \$530,670,185 | \$173,002,109 | \$1,26,271,176 | \$357,742,174 | \$117,55,485 | \$78,783,439 | \$5,43,219,752 | 210 |
| 211 | November | 2022 | \$61,170,024 | \$101,108,250 | \$143,587,643 | \$33,700,753 | \$2,822,792,875 | \$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 |
| $\begin{aligned} & 212 \\ & 213 \end{aligned}$ | December | 2022 | S60,162,731 $558,783,364$ | \$100,662,592 $\$ 100,857,895$ | \$158,358,386 $\$ 145,315,488$ | \$37,915,005 $\$ 33,051,193$ | \$2,739,649,434 $\$ 2,796,979,136$ | $\$ 4,741,532$ $\$ 4,745,168$ | $\begin{array}{r}\text { \$544,170,942 } \\ \hline 5532,914,468\end{array}$ | \$137,957,293 <br> $\$ 161,477,168$ | $\frac{\$ 1,022,637,283}{\$ 957,933,658}$ | $\stackrel{\text { S357,208,084 }}{\$ 355,621,123}$ | $\underset{\$ 117,562,263}{ }$ | \$85,300,632 $574,005,093$ | $\underset{\$ 5,366,128,911}{\$ 5,339,30,968}$ |  |

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NNetwork Transmission Plant In Service
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## 3) Network Transmission Functional Plant - Low Voltage



|  |  |  | Col 1 | Col 2 | $\mathrm{COO}_{3}$ | Col4 | Col 5 | Col 6 | Col 7 | Col 8 | Col9 | Col 10 | Col 11 | Col 12 | $\begin{aligned} & \text { Cot of } 13 \\ & \text { Total } \operatorname{col} 121 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Ferc Account: | 350.01 | 350.02 | 352.01 | 352.02 | 353.01 | 353.02 | 354 | 355 | 356 | 357 | 358 | 59 |  |
| Line | Month | Year | ETP35001 | ETP35002 | ETP35201 | ETP35202 | ETP35301 | ETP35302 | ETP35400 | ETP35500 | ETP35600 | ETP35700 | ETP35800 | ETP35900 | Total |
| 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 | \$1,482,52,771 | \$166,38,584 | \$164,636,286 | \$94,920,414 | \$9,603,424,396 |
| 301 | January | 2022 | \$ $\$ 9,731,220$ | \$109,577,508 | \$219,984,235 | \$77,961,068 | \$4,765,583,013 | \$31,255,375 | \$504,994,619 | \$2,048,272,443 | \$1,509,28,897 | \$167,578,684 | \$165,234,300 | \$95,535,268 | \$9,724,970,631 |
| 302 | February | 2022 | \$29,834,736 | \$109,78,554 | \$219,553,464 | \$77,970,875 | \$4,779,194,008 | \$31,256,279 | \$502,019,585 | \$2,060,469,480 | \$1,520,60,839 | \$167,578,684 | \$165,234,825 | \$99,614,945 | \$9,759,066,272 |
| 303 | March | 2022 | \$331,267,021 | \$199,87, 803 | \$219,963,041 | \$78,116,151 | \$4,782,898,580 | \$31,256,277 | \$506,436,642 | \$2,079,057,199 | \$1,508,461,000 | \$167,59,726 | \$165,461,950 | \$97,290,256 | \$9,777,665,248 |
| 304 | April | 2022 | \$31,276,319 | \$110,047,168 | \$220,286,217 | \$78,474,957 | \$4,801,21,556 | \$31,237,569 | \$503,477,153 | \$2,096,230,118 | \$1,528,13,705 | \$167,577,391 | \$164,887,438 | \$97,932,290 | \$9,831,249,880 |
| 305 | May | 2022 | \$33,574,372 | \$110,169,359 | \$220,48,956 | \$79,018,594 | \$4,822,100,668 | \$31,237,571 | \$493,893,214 | \$2,106,241,881 | \$1,559,80,691 | \$167,336,504 | \$164,885,877 | \$98,358,984 | \$9,887,111,672 |
| 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 | \$1,572,89,602 | \$167,36, 478 | \$165,014,052 | \$98,538,118 | \$9,913,182,784 |
| 307 | July | 2022 | \$33,817,711 | \$110,241,630 | \$220,159,592 | \$81,350,374 | \$4,820,336,724 | \$31,248,020 | \$495,599,287 | \$2,138,571,879 | \$1,582,19,, 88 | \$167,336,527 | \$165,271,309 | \$98,464,740 | \$9,944,521,476 |
| 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 | \$167,36,691 | \$165,65,513 | \$98,976,786 | \$9,992,631,976 |
| 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 | \$1,610,13,667 | \$167,35, 104 | \$164,478,641 | \$100,290,720 | \$10,026,016,766 |
| 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 | \$11,058,824,795 |
| 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 | \$1,649,75,7,51 | \$167,335,208 | \$164,664,827 | \$101,014,735 | \$10,113,889,547 |
| 312 | December | 2022 | \$34,141,723 | \$110,407,362 | \$204,840,917 | \$87,456,510 | \$4,967,12,, 838 | \$31,248,030 | \$518,071,464 | \$2,243,88, 540 | \$1,663,40,691 | \$166,887,397 | \$164,529,979 | \$100,838,930 | \$10,292,526,380 |
| 313 | 13-Month Av |  | \$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 |

4) Direct Assigned Common, General and Intangible (CGI) Plant ${ }_{\text {Direct Assigned Common, General and Intangible (CGI) Plant In Service balances are extracted from PowerPlan, PG\&E's fixed asset system of record, by querying by Asset Class, } \mathrm{F} \text { FRC Account and UCC. }}^{\text {. }}$

5) Corporate Services (Gas and Electric) Residual Common, Genera and Intangible (CGG) Plant
Corporate Sevices (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.

|  |  | $\underset{\text { Note } 2}{\text { Col }}$ | $\underset{\substack{\text { 24-Allocators, } \\ \text { L. } 113}}{\text { Col2 }}$ |  | $\begin{gathered} \operatorname{col}^{\text {CoI } 4} \\ \text { Allocatotos, L. } \mathrm{L} .126 \end{gathered}$ | $\begin{gathered} \operatorname{Col}^{\operatorname{Co15}} \\ \text { Allocators, } \mathrm{L} .127 \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total PG\&E |  |  | High Voltage | Low Voltage |  |
| ${ }_{500}^{\text {Line }}$ Secember | $\frac{\text { rear }}{2021}$ | $\underset{\$ 3,180,271,855}{ }$ | ${ }_{\text {ORM Labor factor }}^{9.58 \%}$ | ${ }_{\text {Corporate CGI }}{ }_{\text {S }}$ | $\underset{\text { corporate CGI }}{\$ 104,359,216}$ | $\underset{\text { Corporate C6I }}{\$ 20,166,637}$ | See WP_7-Plantlinservice 5, L. 122 , col 11 fro |
| 501 December | 2022 | \$3,604,25,747 | 9.58\% | \$345,124,286 | \$118,272,060 | \$226,852,227 | See WP-7.Plantlnservice 5, L. 122 , col 11 |

Network Transmission Plant in Service
s) Corporatesil

Corrororate Services (Electricric Residual Common, Ge (

|  |  |  | $\frac{\text { col } 1}{\text { Note } 3}$ | $\xrightarrow[\substack{\text { 24-Allocators, } \\ \text { L. } 112}]{\text { COT, }}$ | $\stackrel{\stackrel{\mathrm{Col} 3}{\mathrm{Col}_{1} * \mathrm{Col} 2}}{ }$ |  | $\underset{\substack{\operatorname{col5} \\ \text { Cillocators, } \mathrm{L} .127}}{\mathrm{CiO}_{24}}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line | Month | Year | Total Electric Residual CGI | $\begin{gathered} \text { Network } \\ \text { Transmission } \\ \text { O\&M Labor Factor } \end{gathered}$ | Network Transmission Corporate CG | High Voltage Corporate CGI | Low Voltage Corporate CGI | Line |
| 600 | December | 2021 | \$228,511,817 | 13.54\% | \$30,939,479 | - ${ }_{\text {\$10,602,777 }}$ | \$20,36,702 See WP_-7-PlantInSerice 5, L. 122, col 12 from annual update for Prior Year minus 1 | 600 |
| 601 | December | 2022 | \$231,726,351 | 13.54\% | \$31,374,713 | \$10,751,929 | \$20,62, 783 See WP_7.Plantlnservice 5, L. L 122, col 12 | 601 |
| 602 | Average |  | \$230,119,084 |  | \$31,157,096 | \$10,677,353 | \$20,49,743 (Line $600+$ Line 601)/2 | 602 |
|  |  |  |  |  |  |  |  |  |
| Total Network Transmission Common, General and Intangibbe (CGI) Plant is the total of the Direct Assigned CGI Plant (Section 4) and the residual CGI Plant (Section 5 -6) allocated to Network Transmission using labor allocation factors. |  |  |  |  |  |  |  |  |
|  |  |  | Col1 | Col2 | Col3 |  |  |  |
|  |  |  | Total of | Total of | Total of |  |  |  |
|  |  |  | Sections 4-6 | Sections 4.6 | Sections 4.6 |  |  |  |
|  |  |  | Total Network | High | Low |  |  |  |
| Line | Month | Year | Transmission CGI | Voltage CGI | Voltage CGI | Source |  | Line |
| 700 | December | 2021 | \$1,321,251,640 | \$459,182,564 | \$862,069,075 | Line $400+$ Line $500+$ | ine 600 | 700 |
| 701 | December | 2022 | \$1,466,646,066 | \$492,290,831 | \$974,355,235 | Line $401+$ Line $501+$ L | ine 601 | 701 |
| 702 | Average |  | \$1,393,948,853 | \$475,736,698 | \$918,212,155 | (Line $700+$ Line $701 / 2$ |  | 702 |

Notes: ${ }_{\text {1) }}$ 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-Plant InService 5, L. 122


## Pacific Gas and Electric Company <br> Formula Rate Model Schedule 8 -Abandonedplant

Abandoned Plant Balance and Amortization
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) PG\&ior Year Abandoned Plant


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 AFCR to calculate the ITRR.

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


## 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 2 | Prior Month | Col 2-Col 5 |  |

# Pacific Gas and Electric Company 

Formula Rate Model
Schedule 9-PlantAdditions

orecast Net Plant Additions for Network Transmission Plant 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 AFCR to calculate the ITRR.

|  | Forecast Period |  | Gross Plant Additions | Incremental Gross Plant | Depreciation Accrual | Cost of Removal Spend | Incremental Reserve | Net Plant Additions |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line | Month | Year |  |  |  |  |  |  | Line |
| 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 | 21 |
| 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 |  | nth Av |  | \$882,862,121 |  |  |  | \$908,652,815 | 224 |

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 AFCR 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


## Notes:

) 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

1) Total Accumulated Depreciation for Network Transmission Functional Plant ${ }_{\text {Total }}$ Accumulated Depreciation for Network Transmision Functional Plant ist the of of the Accumulated Depreciation related to t High Voltage (Section 2 ) and Low Voltage (Section 3 ) Network Transmission Plan

Total Accumulated Depreciation for Network Transmision Functional Plant is the total of the Accumulated Depreciation
The monthy balances in Lines $100-112$ are the endof-month balances or Prior vear and December of Prior vear -1 .


|  | ferc Account: |  | $\begin{gathered} 350.01 \\ \text { ETT } 535001 \end{gathered}$ | $\begin{gathered} 350.02 \\ \text { ETTP3502 } \end{gathered}$ | $\begin{gathered} 352.01 \\ \text { ETT } 35201 \end{gathered}$ | $\begin{gathered} 352.02 \\ \text { ETT } 35202 \end{gathered}$ | 353.01ETP35301 | $\begin{gathered} 353.02 \\ \text { ETT35302 } \end{gathered}$ | $\begin{gathered} 354 \\ \underline{E T T} 35400 \end{gathered}$ | $\begin{gathered} 355 \\ \underline{E T T} 35500 \end{gathered}$ | 356 <br> $\underline{\text { ETP } 35600}$ | $\begin{gathered} 357 \\ \frac{\operatorname{ETP} 35700}{\mathrm{~L} 3500} \end{gathered}$ | $\begin{gathered} 358 \\ \text { ETP35800 } \end{gathered}$ | 359 |  | Source |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line | Month | Year |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 100 | December | 2021 | \$205,288 |  |  |  |  |  |  |  |  |  |  | \$10,35,394 | \$3,46, 493,186 | Line $200+$ Line 300 |
| 101 | January | 2022 | \$212,551 | \$76,989,471 | \$117,026,329 | \$19,688,397 | \$1,747,22, 256 | \$11,649,265 | \$367,34,386 | 5413,87,366 | \$533,042,882 | \$111,306,272 | \$81,640,669 | \$11,115,300 | \$3,496,115,143 | Line $201+$ Line 301 |
| 102 | February | 2022 | \$224,964 | \$77,308,152 | \$117,572,444 | \$19,843,309 | \$1,777,18,547 | \$16,697,174 | \$365,43,8,810 | \$407,18,958 | \$512,387,502 | \$111,969,054 | \$88,12,935 | \$11,37, 237 | \$3,49, 274,086 | Line $202+$ Line 302 |
| 103 | March | 2022 | \$223,632 | \$77,627,243 | \$118,119,428 | \$19,998,066 | \$1,790,390,37 | \$16,744,524 | \$370,299,552 | \$433,236,478 | \$464,413,851 | \$112,631,553 | \$82,608,380 | \$11,60,444 | \$3,49, ,901,491 | Line $203+$ Line 303 |
| 104 | April | 2022 | \$223,633 | \$77,947,338 | \$118,673,269 | \$20,139,468 | \$1,809,24,026 | \$16,791,410 | \$368,55,123 | \$440,961,356 | \$470,723,745 | \$113,297,073 | \$83,094,355 | \$11,871,367 | \$3,53, ,525,162 | Line $204+$ Line 304 |
| 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 | \$88,393,006 | \$12,137, 183 | \$3,559,678,375 | Line $205+$ Line 305 |
| 106 | June | 2022 | \$221,033 | \$7,587,970 | \$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 | \$12,40,531 | \$3,571,661,012 | Line $206+$ Line 306 |
| 107 | July | 2022 | \$205,418 | \$78,908,487 | \$120,318,349 | \$20,612,618 | \$1,844,417,125 | \$16,926,048 | \$357,159,741 | \$443,499,627 | \$503,937,070 | \$115,060,911 | \$88,35, 234 | \$12,66, 338 | \$3,597,984,164 | Line $207+$ Line 307 |
| 108 | August | 2022 | ( $\$ 17,656)$ | \$79,230,623 | \$120,871,853 | \$20,75, 883 | \$1,856,281,149 | \$16,848,251 | \$358,291,103 | \$446,408,826 | \$503,516,263 | \$115,727,760 | \$88,843,264 | \$12,97,527 | \$3,615,75,845 | Line $208+$ Line 308 |
| 109 | September | 2022 | ( 522,148$)$ | \$79,551,540 | \$121,426,049 | \$520,946,258 | ${ }_{\text {\$1, }} \$ 1,873,013,912$ | \$16,894,471 | \$357,402,4711 | \$448,560,851 | \$502, 034,948 | \$116,396,597 | \$855,321,607 | \$13,235,250 | \$3,634,762,805 | Line $209+$ Line 309 |
| 110 | October | ${ }^{2022}$ | ${ }^{(521,884)}$ | \$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 | \$13,06, 495 | \$3,648,719,424 | Line $210+$ Line 310 |
| 111 | November | 2022 | ( 522,029$)$ | \$80,193,686 | \$122,532,336 | \$21,287,399 | \$1,894,56, 426 | \$17,018,995 | \$354,347,505 | \$455,068,446 | \$497,034,908 | \$117,734,301 | \$86,28,611 | \$13,36, 25 | \$3,65, 407,835 | Line $211+$ Line 311 |
| 112 | December | 2022 | ( 521,395 ) | \$80,111,170 | \$117,568,998 | \$21,40, 561 | \$1,911,313,359 | \$17,06,250 | \$355,281,588 | \$461,317,047 | \$492,520,870 | \$118,165,189 | \$86,487,993 | \$13,30,698 |  |  |
| 113 | 13-Mont |  | \$125,84 | \$78,530,17 | 119,327,889 | 20,464,029 | \$1,829,591,545 | \$16,837,405 | \$360,502,062 | 5437,325,337 | \$499,865,197 | \$114,453,617 | \$83,02,424 | \$112,292,463 | \$3,573,2 |  |

Accumulated Depreciation balancestor Netrwork Tsansmission High voltage F Functional Plant are extracted from PowerPlan, PG\&E's fixed asset system of record, by querying by Asset Class, F FRC Account and UCC. The balances are then adjusted to include only the


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


|  |  |  | Col 1 | Col2 | $\mathrm{Col}^{3}$ | $\xrightarrow{\text { Col4 }}$ | Col5 | $\underline{\text { col } 6}$ | $\underline{6017}$ | $\underline{C 018}$ | $\underline{\text { col9 }}$ | Col 10 | Col 11 | Col 12 | $\frac{\text { Col 13 }}{\text { Total of Col 1-12 }}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | ferc Account | 350.01 | 350.02 | 352.01 | 352.02 | 353.01 | 353.02 | 354 | 355 | 356 | 357 | 358 | 359 |  |  |
| Line | Month | Year | ETP35001 | ETP35002 | ETP35201 | ETP35202 | ETP35301 | ETP35302 | ETP35400 | ETP35500 | ETP35600 | ETP35700 | ETP35800 | ETP35900 | Total | Line |
| 300 | December | 2021 | \$88,201 | \$39,996,721 | \$53,876,499 | \$12,647,513 | \$1,155,172,481 | \$14,233,601 | \$121,078,919 | \$883,393,240 | \$299,826,840 | \$44,097,818 | \$44,695,149 | \$6,004,749 | \$2,175,111,731 | 300 |
| 301 | January | 2022 | \$88,778 | \$40,363,771 | \$55,889,313 | \$13,198,186 | \$1,168,87, ,786 | \$14,297,563 | \$122,188,095 | \$387,966,590 | \$307,54,242 | \$44,387,978 | \$45,080,607 | \$6,32, 1266 | \$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 | \$6,46, 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 | \$263,24,026 | \$44,806,914 | \$45,648,547 | \$6,603,931 | \$2,212,156,001 | ${ }^{303}$ |
| 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 | 545,932,774 | \$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 | \$7,06,553 | \$2,262,327,867 | 306 |
| 307 | July | ${ }^{2022}$ | \$86,258 | \$41,368,854 | \$55,992,149 | \$11,861,550 | \$1,230,648,232 | \$14,542,342 | \$118,269,656 | \$414,904,518 | \$289,295,358 | \$45,446,537 | \$46,613,552 | \$7,217,34 | \$2,280,246,349 | 307 |
| 308 | August | 2022 | ( 57,289$)$ | \$41,537,536 | \$58,347,906 | \$13,977,513 | \$1,237,85,895 | \$14,475,942 | \$118,948,937 | \$417,733,095 | \$289,171,648 | \$44,656,271 | \$46,899, 126 | \$7,388,12 | \$2,291,81,691 | 308 |
| 309 | September | 2022 | ( 58,732$)$ | \$41,706,253 | \$58,708,994 | \$14,095,915 | \$1,248,54,710 | \$14,516,611 | \$118,836,630 | \$419,269,576 | \$288,214,724 | \$45,866,824 | \$47,175,227 | \$7,57, 184 | \$2,304,43,917 | 309 |
| 310 | October | 2022 | ( 59,037$)$ | \$41,875,192 | \$55,066,197 | \$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 | \$2,314,63,024 | 310 |
| 311 | November | 2022 | ( 59,044 | \$44,043,273 | \$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 | 547,738,853 | \$7,58, 75 | \$2,32, 318,908 | ${ }^{311}$ |
| 312 | December | 2022 | ( 59,018 ) | $541,90,231$ | \$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 | \$7,50, 179 | \$2,33, 443,379 | 312 |
| 313 | 13-Month A | 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 | \$2,262,13,326 | 313 |

4) Accumulated Depreciation for Direct Assigned Common, General and Intangible (CGI) Plant ${ }^{\text {Accumblated Depreciation balances for Direct Assigned CGI l lant are extracted from Powerllan, PGRE's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. }}$




|  |  |  | $\underbrace{\text { Coll }}_{\text {Note } 3}$ | $\underset{\substack{\text { 24-Allocators, } \\ \text { L. } 112}}{\text { Col }}$ | $\begin{gathered} \frac{\mathrm{Col}_{3}}{\mathrm{Col} 1 * \mathrm{Col} 2} 2 \end{gathered}$ | $\frac{\operatorname{Col} 4}{\operatorname{Col} 3 * 24-}$ <br> Allocators, L. 126 | $\underset{\substack{\text { Col } 3 * 24-A 10 c a t o s, ~ \\ \text { L. } 127}}{\text { Col },}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line | Month | Year | Total Electric Residual ccil | $\begin{gathered} \text { Network } \\ \text { Transmission } \\ \text { O\&M Labor Factor } \end{gathered}$ | $\begin{aligned} & \text { Network } \\ & \text { Transmission } \\ & \text { Corporate CGI } \\ & \hline \end{aligned}$ |  | Low Voltage |
| $\frac{\text { Line }}{600}$ | December | 2021 | \$77,287,812 | 13.54\% | \$10,464,424 | -53,56,097 |  |
| 601 | December | 2022 | \$93,272,379 | 13.54\% | \$12,628,663 | \$4,32,769 | \$8,300,895 See WP_10-Accoep 4,L.L 122, Col 12 |
|  | Average |  | \$85,280,095 |  | \$11,546,544 | \$3,956,933 | \$7,589,611 (Line $600+$ Line 601 ) |

## 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) Accumulated Depreciation for Direct Assigned CGG 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 -Accdeep 4, L. 122 , cols 1 and 2 .


Network Transmission Depreciation Expense
Input cells are shaded gedd

1) Depreciation Expense for Network Transmission Functional Plant

Prior Year recorded Depreciation Expense is extracted from Powerlan, PG\&E's fixed asset system of record, by querving 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 to ligh Voltage and Low Voltage Network Transmission Plant.

|  |  | Col 1 | Col2 | $\mathrm{COO}_{3}$ | Col 4 | Col5 | col 6 | Col7 | Col 8 | Col 9 | Col 10 | Col 11 | Col 12 | $\begin{gathered} \frac{\operatorname{col} 13}{\text { Total of Col 1-12 }} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FERC Account: | 350.01 | 350.02 | 352.01 | 352.02 | 353.01 | 353.02 | 354 | 355 | 356 | 357 | 358 | 359 |  |
| Line | Voltage | ETP35001 | ETP35002 | ETP35201 | ETP35202 | ETP35301 | ETP35302 | ETP35400 | ETP35500 | ETP35600 | ETP35700 | ETP35800 | ETP35900 | Total |
| 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 |
| 101 | Low Voltage | S0 | \$2,001,241 | \$3,712,027 | \$1,37,650 | \$152,02,301 | \$311,837 | \$11,679,470 | \$69,378,777 | \$42,911,447 | \$2,53, 355 | \$3,270,947 | \$1,749,627 | \$290,940,680 |
|  | Total | \$0 | \$3,825,849 | \$6,581,720 | \$1,964,868 | \$235,88,070 | \$359,155 | \$23,947,329 | \$73,644,278 | \$69,291,423 | \$7,971,957 | \$5,604,228 | \$3,229,654 | \$433,28 |

2) Depreciation Expense for Direct Assigned Common, General and Intangibe (CGI) Plant Depreciation Expense for Direct ssigned CGI Plant is extracted from Powerlan, PG\&E's fixed asset system of record, by querving by Asset Class. It is then allocated to UCC and Functional Areas based on Prior Year ending plant balances

```
\(\frac{\text { Line }}{200} \quad \frac{\text { Year }}{2022} \quad \frac{\text { Total CG1 }}{578,454,382} \quad \begin{aligned} & \text { High Voltage } \\ & 526,587,312\end{aligned} \quad \frac{\text { Low Voltage }}{551,867,071}\)
```



4) Depreciation Expense for Corporate Services (Electric) Residual Common, General and Inange (CGI) Plan

Depricis 1


|  |  | Electric |  | Transmission | Hieh voltage | Low Votase |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line | ar | Residual CGI | O8M Labor Factor | Electric CGI | Electric C6I | Electric CGI |
| 400 | 2022 | \$3,874,902 | 13.54\% | \$524,644 | \$179,793 | \$34, |

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.


Che following sections (Sections $6-9$ ) are used to calculate the Depreciation Expense Rate Adjustment, which is a method to account for the potentential difference in the Base TRR that would result from changing the depreciation rates for Network Transmission Functional Plan
The Depreciation Expense Rate Adjustment factors into the Base TRR only in filings where there are proposed depereciation rates for the rate vear that are different f foom the rates used to recordd depreciation expense in the Prior rear

Network Transmission Depreciation Expense
6) Total Network Transmision Functional Plant
Total Network Transmission Functional Plant Prior Year balances are from 7-PlantlnService, L. $101-112$.

|  |  |  | ${ }_{\text {7-PlantInservice }}^{\text {Col1 }}$ | ${ }_{\text {7-Plantll }}^{\text {Corvice }}$ |  | ${ }_{\text {7-Plantinserice }}^{\text {Col4 }}$ | 7-PlantInService | 7-Plantlnservice | ${ }_{\text {7-PlantInservice }}^{\text {col7 }}$ | 7-PlantInservice | 7-Plantinservice | ${ }_{\text {7-Plantinservice }}^{\text {Col }}$ | $\text { 7-Plant111 } \frac{\text { Corrice }}{\text { Col }}$ | $\underset{\text { 7-PlantInService }}{\text { Col } 12}$ | $\begin{gathered} \text { Col } 13 \\ \text { Total of Col 1-12 } \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | FERC Account: | 350.01 | 350.02 | 352.01 | 52.02 | 353.01 | 353.02 | 354 | 355 | 356 | 357 | 358 | 359 |  |  |
| Line | Month | Year | ETP35001 | ETP35002 | ETP35201 | ETP35202 | ETP35301 | ETP35302 | ETP35400 | ETP35500 | ETP35600 | ETP35700 | ETP35800 | ETP35900 | Total | Line |
| 600 | January | 2022 | \$83,668,291 | \$210,242,377 | \$363,978,809 | \$108,971,777 | \$7,536,36, 530 | \$35,991,450 | \$1,042,130,554 | \$2,211,040,993 | \$2,386,26,086 | \$520,059,211 | \$282,99,466 | \$165,949,028 | \$14,947,453,071 | 600 |
| 601 | February | 2022 | \$83,773,914 | \$210,432,772 | \$36,081,147 | \$108,883,562 | \$7,550,640,866 | \$35,992,354 | \$1,032,595,811 | \$2,28,107, 287 | \$2,420,922,917 | \$520,10,065 | \$282,991,264 | \$166,197,061 | \$15,003,627,019 | 601 |
| 60 | March | 2022 | \$85,296,017 | \$210,701,043 | \$363,504,243 | \$199,132,222 | \$7,559,86, 209 | \$35,992,352 | \$1,037,09,813 | \$2,234,97, 99 | \$2,411,26, 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 | \$1,034,55,793 | \$2,257,391,804 | \$2,450,48,699 | \$522,769,864 | \$282,435,655 | \$169,280,206 | \$15,121,958,498 | 603 |
| 604 | May | 2022 | \$99,673,185 | \$211,078,729 | \$364,048,065 | \$110,794,960 | \$7,617,16,066 | \$35,973,646 | \$1,022,318,469 | \$2,269,311,326 | \$2,506,48,777 | \$522,597,272 | \$282,517,177 | \$169,901,273 | \$15,206,862,947 | 604 |
| 605 | June | 2022 | \$99,809,400 | \$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 | \$7,611,92, ${ }^{\text {a }}$ | \$35,989,539 | \$1,025,47,775 | \$2,302,162,631 | \$2,564,07, 393 | \$524,93,455 | \$283,098,366 | \$171,479,637 | \$15,303,087,832 | 606 |
| 607 | August | 2022 | \$95,064,535 | \$211,324,176 | \$363,65,628 | \$114,954,306 | \$7,656,58,691 | \$35,989,549 | \$1,026,34, ${ }^{\text {a }}$ | \$2,316,615,680 | \$2,603,81,603 | \$525,030,177 | \$283,623,103 | \$172,696,619 | \$15,405,662,121 | 607 |
| 608 | September | 2022 | \$94,780,250 | \$211,480,220 | \$36, 885,232 | \$121,230,490 | \$7,677,42,001 | \$35,989,552 | \$1,020,412,251 | \$2,33, 265,590 | \$2,62, 508,490 | \$525,052,227 | \$282,045,654 | \$175,29,555 | \$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 | \$2,358,72,565 | \$2,642,14, ,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 | \$7,672,25, 593 | \$35,989,559 | \$1,049,103,391 | \$2,376,03,9949 | \$2,681,52,513 | \$525,074,847 | \$282,021,366 | \$179,834,493 | \$15,593,921,172 | 610 |
| 611 | Decen | 2022 | \$94,304 | \$211,06 | \$363,199,302 | \$125,371,516 | \$7,706,774,272 | \$35,989,562 | \$1,062,242,406 | \$2,381,84,833 | \$2,886,12,974 | \$523,695,481 | \$281,894,975 | \$186,139,56 | \$15,658,655, | 61 |

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
The rates listed below are annual rates
$\frac{\text { Line }}{700}$

8) Calculated Depreciation Expense for Prior Year Recorded Network Transmision 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

|  |  |  | $\begin{gathered} \text { Section } 6 * \\ (\text { Section } 7 / 12 \end{gathered}$ | $\begin{gathered} \text { Section } 6 * \\ (\text { Section } 7) / 12 \end{gathered}$ | $\begin{gathered} \frac{\operatorname{col} 3}{\substack{\text { Section } 6 *}} \\ (\text { Section } 7 \text { 7/12 } \end{gathered}$ | $\begin{gathered} \text { Section } 6 * \\ (\text { Section } 7 / 12 \end{gathered}$ | $\underset{\substack{\operatorname{Section} 6 * \\(\text { Section } 7) / 12}}{\text { Col }}$ | $\underset{\substack{\text { Section } 6 * \\ \text { (Section 7)/12 }}}{\substack{\text { Col }}}$ | $\begin{gathered} \frac{\operatorname{col} 7}{\substack{\text { Section } 6 *}} \\ (\text { Section } 7 / 12 \end{gathered}$ |  | $\begin{gathered} \text { Section } 6 * \\ (\text { Section } 7 \text { 7) } 12 \end{gathered}$ | $\begin{gathered} \text { Seot } 10 \\ (\text { Section } 6 * \\ (\text { Section } 72 \end{gathered}$ | $\begin{gathered} \text { Section } 6 * \\ (\text { Section } 7) / 12 \end{gathered}$ | $\begin{gathered} \text { Sect } 12 \\ \text { (Section } 6 * \\ \text { ST/12 } \end{gathered}$ | Col 13 <br> Total of Col 1-12 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line | FERC Account: Month | Year | $\begin{aligned} & 350.01 \\ & \text { ETP35001 } \end{aligned}$ | $\begin{gathered} 350.02 \\ \text { ETP } 35002 \end{gathered}$ | $\begin{gathered} 352.01 \\ \text { ETP } 53201 \end{gathered}$ | $\begin{gathered} 352.02 \\ \text { ETP35202 } \end{gathered}$ | $\begin{gathered} 353.01 \\ \text { ETP35301 } \end{gathered}$ | $\begin{gathered} 353.02 \\ \text { ETP35302 } \end{gathered}$ | $\begin{gathered} 354 \\ \text { ETT35400 } \end{gathered}$ | $\begin{gathered} 355 \\ \text { ETP35500 } \end{gathered}$ | $\begin{gathered} 356 \\ \text { ETP35600 } \end{gathered}$ | $\begin{gathered} 357 \\ \text { ETT } 35700 \end{gathered}$ | $\begin{gathered} 358 \\ \text { ETTP35000 } \end{gathered}$ | $\begin{gathered} 359 \\ \text { ETTP35000 } \end{gathered}$ | Total | Line |
| 800 | January | 2022 | so | \$320,620 | \$494,405 | \$155,648 | \$19,663,631 | \$49,818 | \$1,996,548 | \$5,85,036 | 55,416,824 | \$662,642 | \$4688,961 | 5257.498 | \$35,301,631 | 800 |
| 801 | February | 2022 | \$0 | \$320,910 | \$493,185 | \$155,665 | \$19,700,880 | \$49,819 | \$1,978,281 | \$5,85,922 | \$5,495,995 | \$662,704 | \$468,962 | \$257,882 | ${ }_{\text {S }} \mathbf{5 5 , 4 4 3 , 7 0 8}$ | 801 |
| 2 | March | 2022 | \$0 | \$321,319 | \$493,760 | \$155,877 | \$19,724,956 | \$49,819 | \$1,986,908 | \$5,87,997 | \$5,47,573 | \$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 | \$5,56,519 | \$666,096 | \$468,372 | \$262,666 | \$35,710,001 | 803 |
| 804 | May | 2022 | \$0 | \$321,895 | \$494,499 | \$158,25 | \$19,874,456 | \$49,794 | \$1,958,592 | \$5,96, 289 | \$5,68,716 | \$665,876 | \$468,508 | \$263,630 | \$35,941,505 | 804 |
| 805 | June | 2022 | \$0 | \$321,977 | \$493,864 | \$161,098 | \$19,843,023 | \$49,794 | \$1,960,513 | \$6,015,390 | \$5,74, ,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 | \$6,04, 688 | \$5,82, 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 | \$6,13, 189 | \$5,96,984 | \$669,004 | \$467,726 | \$271,944 | \$36,540,513 | 808 |
| 809 | October | 2022 | s0 | \$322,634 | \$494,328 | \$171,207 | \$20,027,896 | \$49,816 | \$1,977,669 | \$6,20,624 | \$5,99,761 | \$669,036 | \$467,776 | \$278,536 | \$36,660,185 | 809 |
| 810 | November | 2022 | s0 | \$322,668 | \$494,515 | \$173,542 | \$20,018,196 | \$49,816 | \$2,009,907 | \$6,24,985 | \$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 | \$6,07,511 | \$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 | \$3,22,652 | \$433,352,157 | 812 |

9) Depreciation Expense Rate Adjustment ${ }_{\text {The }}$ Depreciation Expense Rate Adjustment the difference between the recorded Prior Year depreciation expense and the depreciation expense amount that would have resulted from using the proposed rate.
```
Cine Calculated Depreciation Expense for Recorded Plant Using Proposed Rates
Calcuated Depreciation Expense for Recorded Pla
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Notes:

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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.,
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-Depreiation 3,L. 122, Col 11.
```

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-Depreiation 3,L. 122, Col 11.
```


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84) Account 350.01 - Land is not depreciated in the TO rate case.
```
84) 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)
```

5) ETP35002 - Land Rights is depreciated using the composite depreciation rate excluding net salvage for transmission plant. (see 12-DepRates, L. 110, col 10)
```

\begin{tabular}{|c|c|c|c|c|}
\hline Line & Func & EERC Account & Asset Class & Asset Class Description \\
\hline 100 & ETP & 352.01 & ETP35201 & Structures and improveme \\
\hline 101 & ETP & 352.02 & ETP35202 & STRUCTURES AND IMPROVEMENTS - EquIPME \\
\hline 102 & ETP & 353.01 & ETP35301 & Station equipment \\
\hline 103 & ETP & 353.02 & ETP35302 & Station equipment - Step-up transformers \\
\hline 104 & ETP & 354 & ETP35400 & TOWERS AND FixTURES \\
\hline 105 & ETP & 355 & ETP35500 & PoLES AND FIXTURES \\
\hline 106 & ETP & 356 & ETP35600 & overread conductors and devices \\
\hline 107 & ETP & 357 & ETP35700 & Underground condut \\
\hline 108 & ETP & 358 & ETP35800 & Underground conductors And devices \\
\hline 109 & ETP & 359 & ETP35900 & Roads and tralls \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline ORIIINAL & \multicolumn{2}{|r|}{net Salvage} & \multirow[t]{2}{*}{\[
\begin{gathered}
\text { Book } \\
\text { RESERVE }
\end{gathered}
\]} & \multirow[t]{2}{*}{fUTURE
ACCRUALS} & \multirow[t]{2}{*}{SURVIVOR
curve} & \multirow[t]{2}{*}{REMAINING} & \multicolumn{2}{|l|}{annual accrual} & \multirow[b]{2}{*}{Lff Rate} & \multirow[b]{2}{*}{cor rate} & \\
\hline cost & рст. & Amount & & & & & Amount & RATE & & & Line \\
\hline \$363,199,302 & (20) & ( \(572,639,860)\) & \$117,568,898 & \$318,270,265 & 70-R3 & 57.45 & \$5,92, 149 & 1.63\% & 1.33\% & 0.31\% & 100 \\
\hline \$125,371,516 & (20) & ( \(\$ 25,074,303)\) & \$21,404,561 & \$129,041,258 & 70-R3 & 63.80 & \$2,14,868 & 1.71\% & 1.41\% & 0.30\% & 101 \\
\hline \$7,706,74, ,72 & (60) & ( \(54,624,064,563)\) & \$1,911,313,359 & \$10,419,525,476 & 46-R2 & 37.87 & \$241,299,102 & 3.13\% & 2.13\% & 1.00\% & 102 \\
\hline \$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\% & 10 \\
\hline \$1,062,242,406 & (100) & ( \(\$ 1,062,242,406)\) & \$35,281,588 & \$1,769,203,224 & 75-R4 & 57.03 & \$24,420,953 & 2.30\% & 1.19\% & 1.11\% & \\
\hline \$2,381,845,833 & (80) & ( \(\$ 1,005,476,667)\) & \$461,317,047 & \$3,82,005,453 & 54-R1.5 & 46.49 & \$75,711,055 & 3.16\% & 1.71\% & 1.44\% & 105 \\
\hline \$2,886,12,974 & (110) & ( \(\$ 2,954,740,771)\) & \$492,520,870 & \$5,148,34,875 & 65-R2 & 51.91 & \$73,170,126 & 2.72\% & 1.36\% & 1.36\% & 106 \\
\hline \$523,69,481 & 0 & & \$118,165,189 & \$409,530,292 & 65-R4 & 54.80 & \$8,07,304 & 1.53\% & 1.52\% & 0.01\% & \\
\hline \$281,894,975 & (10) & ( \(588,189,498\) ) & \$86,487,993 & \$223,596,480 & 55-R3 & 43.69 & \$5,60,710 & 1.99\% & 1.76\% & 0.23\% & 10 \\
\hline \$186,139,562 & (10) & ( \(\$ 18,613,956)\) & \$13,340,698 & \$191,412,820 & 60-R1.5 & 52.76 & \$3,45,919 & 1.86\% & 1.65\% & 0.22\% & \\
\hline \$15,353,280,883 & & ( \(\$ 10,692,841,502)\) & \$3,594,462,453 & \$22,451,659,932 & & & \$439,810,971 & 2.86\% & \[
\begin{gathered}
1.83 \% \\
\left(\begin{array}{c}
\text { (Note } 33)
\end{array}\right.
\end{gathered}
\] & 1.03\% & \\
\hline
\end{tabular}

\section*{2) COMmON GenEbal AND INTANGIBE (CGI) PLANT (Note}


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 200 f filing.
3) Account 350.02 --and R Rights, was calculated sty by sing the composite depreciation rate excluding net salvage for transmission plant, as of peeember 31 , 2017, to arrive at the stated rate shown (Line 110 , col 10 ). This rate cannot be changed absenta section 205 or 206 filing
4) See CPUC Decision 20-12-005. In the event the cPCC modifies these deppeceiaition rates in the future, pursuant to the Protocolls, PG\&E will make a single issue filing at ERCR to modify these rates.

\section*{1) Calculation of Materials and Supplies}

Materials and Supplies balances are recorded in FERC Account 154


\section*{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


\title{
Pacific Gas and Electric Company
}

Formula Rate Model
schedule 13-WorkCap

\section*{Calculation of Components of Working Capital} Input cells are shaded gold

\section*{Allocation Method from Total Company to Electric Transmission Network}

213 Allocation Factor 24-Allocators, L. 116, L. 135, L. 113


\footnotetext{
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

\section*{}




\title{
Pacific Gas and Electric Company
}

Formula Rate Model
Schedule 15-NUC

\section*{Network Upgrade Credit and Interest Expense}

Prior Year: 2022 Input cells are shaded gold
\begin{tabular}{|c|c|c|c|c|c|c|}
\hline \multicolumn{7}{|c|}{Beginning of Year Balances} \\
\hline \(\underline{\text { Line }}\) & Description & Balance & & Source & Notes & \(\underline{\text { Line }}\) \\
\hline 100 & Outstanding Network Upgrade Credits Recorded in FERC Acct 252 & \$126,586,601 & WP_15-NUC 1, L. 100, col 10 & & & 100 \\
\hline 101 & FERC Acct 252 Other & \$129,287,223 & Line 102 - Line 100 & & & 101 \\
\hline 102 & Total Acct 252 - Customer Advances for Construction & \$255,873,824 & FF1 112-113, L. 56, col d & & & 102 \\
\hline \multicolumn{7}{|c|}{End of Year Balances} \\
\hline Line & Description & Balance & & Source & Notes & Line \\
\hline 103 & Outstanding Network Upgrade Credits & \$159,139,745 & WP_15-NUC 2, L. 100, col 10 & & & 103 \\
\hline 104 & FERC Acct 252 - Other & \$129,535,990 & Line 105 - Line 103 & & & 104 \\
\hline 105 & Total Acct 252 - Customer Advances for Construction & \$288,675,735 & FF1 112-113, L. 56, col c & & & 105 \\
\hline 106 & Interest on Network Upgrade Credits Recorded in FERC Acct 431 & \$1,745,354 & WP_15-NUC 2, L. 101, col 7 & & & 106 \\
\hline 107 & FERC Acct 431 - Other & \$119,353,902 & Line 108 - Line 106 & & & 107 \\
\hline 108 & Total Acct 431 - Other Interest Expense & \$121,099,256 & FF1 114-117, L. 68, col c & & & 108 \\
\hline 109 & Average of EOY and BOY & \$142,863,173 & Average of Lines 100 and 103 & & & 109 \\
\hline
\end{tabular}


\section*{Pacific Gas and Electric Company Formula Rate Model}

Schedule 16-UnfundedReserves

501 Liability Insurance Allocation Factor
502 Allocated Injuries and Damages
12.18\%
12.18\% 24-Allocators, Line 135

BOY/EOY Average:
\(\mathbf{( \$ 9 2 , 6 3 7 , 0 6 0 )}\) Average of Line 502, Col 1 and Col 2

Calculation of Severances

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

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 begining 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 beginning balance and ending balance of agreed transition cost.

Pacific Gas and Electric Company
Formula Rate Model Schedule 17-RegAssets-1
es and Associated Amortization and Regulatory Debits and Credits
input cells are shaded gold
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 Liabilitie
(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

\section*{1) Calculation of Regulatory Assets and Liabilities and Amortization of Debits and Credits}
instructions:
1) Upon Commission anproval of recovery of Other Regulatory Assets and Liabilities, Amortization an

Regulatory Debits and Credits costs through this formula transmission rate:
b) Enter costs in columns 1-3 in above table for the applicable Prior Year.
2) Insert additional lines as necessary for additional issues.

\section*{Line}

100 Other Regulatory Assets and Liabilities (EOY):
101 Other Regulatory Assets and Liabilities (BOY/EOY average)
102 Amortization and Regulatory Debits and Credits:
Prior Year
Amount
Calculation or Sourc
\$0 Line 103, col 2
Avg. of Line 103 col 1 and col 2
102
Description of Issue
Resulting in Other Regulatory
\(\frac{\text { Line }}{103}\) Sum of below Asset/Liability

\section*{col 1
Prior Year
BOY \\ \(\stackrel{\text { BOY }}{\text { Other R }}\) Asset/Liability}


Commission Order Regulatory
Debit/Credit

104 Issue \#1
105 Issue \#2
106 issue \#3
107 -
```

Pacific Gas and Electric Company Formula Rate Model

## 2) Unamortized Excess ADIT and Tax Normalization Calculation Pursuant to Treas. Reg $\$ 1.167(1)-1(\mathrm{~h})(6)$; PLR 9313008; 9202029; 922404; 201717008

| Line | Description | Value | Source |  |  |  |  |  |  |  |  | $\underline{\text { Line }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | BOY Unamortized Excess Federal Accumulated Deferred Income |  | 17-RegAssets-2, L. 110, Col $17+17$-RegAssets3, L. 110, Col 17 (zero |  |  |  |  |  |  |  |  |  |
| 200 | Taxes | $(\$ 535,162,606)$ | in 2017 only) |  |  |  |  |  |  |  |  | 200 |
|  | EOY Unamortized Excess Federal Accumulated Deferred Income |  | 17-RegAssets-2, L. 110, Col $24+17$-RegAssets- |  |  |  |  |  |  |  |  |  |
| 201 | Taxes | $(\$ 513,953,807)$ | 3, L. 110, Col 24 |  |  |  |  |  |  |  |  | 201 |
| 202 | Weighted Average ADIT Balance | (\$525,337,799) | Line 217, Col 8 |  |  |  |  |  |  |  |  | 202 |
|  |  | Col 1 | $\frac{\text { Col } 2}{\text { See Note } 1}$ | $\frac{\text { Col } 3}{\text { See Note } 2}$ | Col 4 |  | COI 5 |  | $\mathrm{Col} 5 \frac{\text { Col } 6}{\text { /Tot. Days }}$ | $\stackrel{\mathrm{Col} 7}{=\operatorname{Col} 2^{*} \operatorname{col} 6}$ | $\frac{\text { Col } 8}{\text { Prior Month Col } 8+\operatorname{Col} 7}$ |  |
| Line | Year | Future Test Period | Mthly Deferred Tax Amount | $\begin{gathered} \text { Deferred } \\ \text { Tax Balance } \end{gathered}$ | Days in Month |  | Number of Days Left in Period |  | Prorata <br> Percentages | Monthly Prorata Amounts | Annual Accumulated Prorata Calculation | Line |
|  |  | Beginning Deferred Tax |  |  |  |  |  |  |  |  |  |  |
| 203 |  | 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 Aver | age ADIT Balance: | $(525,337,799)$ | 217 |

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


[^1]

Operations and Maintenance Expense
Input cells are shaded gold
Operations and Maintenance $E$,
Input cells are shaded gold
Network Transmission O\&M Expense (Line 100, Col 15)

| Source | Col1 | Col2 | $\frac{\mathrm{Col}_{3}}{\text { Note } 1}$ | $\frac{\text { Coll }^{4}}{\text { Note }}$ | $\mathrm{Col} 3+\frac{\mathrm{CO}_{\mathrm{Col}}^{\mathrm{Col}}, \text {, Note } 2}{}$ | $\begin{gathered} \text { Col } 6 \\ \text { Note } 1, \text { Note } 4 \end{gathered}$ | $\begin{gathered} \frac{\operatorname{col} 7}{7} \\ \text { Note } 1, \text { Note } 4 \end{gathered}$ |  | $\begin{gathered} \frac{\mathrm{Col}^{9}}{\mathrm{Col} 3+\mathrm{Col} 6} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Col } 10 \\ \mathrm{Col}_{1}+\mathrm{Col} 17 \end{gathered}$ | $\begin{aligned} & \text { Coo } 11 \\ & \text { Col } 9+\text { Col } 10 \end{aligned}$ | $\frac{\text { Col } 12}{\text { Note } 3}$ | $\begin{aligned} & \frac{\operatorname{col} 13}{\operatorname{Col} 9 * \operatorname{col} 12} \end{aligned}$ | $\frac{\text { Col } 14}{\text { Col } 10^{*} \text { Col } 12}$ | $\begin{aligned} & \text { Col } 15 \\ & \operatorname{Col} 13+\operatorname{Col} 14 \\ & \hline \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ferc |  |  |  |  | Adjustments |  |  | Recorded Adjusted O\&M Expense |  |  | NetworkTransmission \% | Network Transmision O\&M Expense |  |  | Line |
| Line | Account | FERC Account Description | Labor | Non-labor | Total | Labor | Non-Labor | Total | Labor |  | Total |  | Labor |  | Total |  |
| 100 |  | Total Transmission 08 M | \$187,668,388 | \$551,832,296 | \$739,500,684 | ( $56,787,773$ ) | ( $567,654,826$ ) | ( $574,442,599)$ | \$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 | \$2,62, ,131 | \$608,496 | \$3,280,627 | so | so | 50 | \$2,672,131 | \$608,496 | \$3,28,627 | ${ }^{95.16 \%}$ | \$2,54,917 | \$579,071 | \$3,121,989 |  |
| 102 | 561.1 | Load Dispatch - Reliability | \$0 | \$0 | so | so | so | so | so | \$0 | so | 95.16\% | 50 | s0 | so | 102 |
| 103 | 561.2 | Load Dispatch - Monitor and Operate | \$37,617,810 | 55,79,664 | \$43,413,474 | so | so | so | \$37,617,810 | \$5,79, 664 | \$43,413,474 | 95.16\% | 5,798,76 | 5,515,40 | S41,314,173 | 103 |
| 104 | 561.3 | Load Dispatch - Transmission Service and Scheduing | 50 | So | 50 | so | so | so | 50 | so | so | 95.16 | so | s0 | so | 104 |
|  | 561.4 | Scheduling, System Control and Dispatch |  |  |  |  |  |  |  |  |  | 95.16\% | \$0 | \$0 | so |  |
| 105 | 561.4 | Services (CAISO GMC) | so | \$15,402,505 | \$15,402,50 | so | ( $\$ 15,402,505)$ | ( $\$ 15,402,505$ ) | \$0 | so | \$0 |  |  |  |  |  |
| 106 | 561.5 | Development | so | so | so | so | so | so | so | so | so | 95.16\% | so | \$0 | \$0 | 106 |
| 107 | 561.6 | Transmision Service Studies | 50 | \$0 | s0 | so | so | so | so | \$0 | so | 95.16\% | \% | s0 | \$0 | 107 |
| 108 | 561.7 | Generation Interconnection Studies | s0 | s0 | \$0 | so | so | so | so | s0 | so | 95.16\% | so | \$0 | so | 108 |
| 109 | 561.8 | Reliaility Planing and Standards Development Services (CAIso GMC) | \$0 | \$6,88,930 | \$6,88,930 | so | ( $56,888,930)$ | $(56,888,930)$ | so | \$0 | so | 95.16\% | so | \$0 | 50 | 109 |
| 110 | 562 | Station Expenses | \$8,21,343 | \$5,76,786 | \$13,988,129 | ( $51,214,897)$ | (\$145,274) | ( $51,360,771)$ | \$7,066,446 | \$5,51,512 | \$12,62,958 | 95.16\% | \$6,72,741 | \$5,29, 580 | \$12,01,321 | 110 |
| 111 | 562.1 | Operation of Energy Storage Equipment | 50 | 50 | so | so | so | so | so | S | \$0 | 95.16\% | \$0 | \$0 | so | 111 |
| 112 | 563 | Overhead Line Expenses | \$15,119,525 | \$71,799,668 | \$86,919,193 | \$836,864 | \$3,905,570 | \$4,742,434 | \$15,95,389 | \$75,705,238 | \$91,661,627 | 95.16\% | \$15,184,802 | 572,044,437 | \$87,229,239 | 112 |
| 113 | 564 | 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 |  |
| 114 | 565 | Transmission of Electricity by Others | s0 | \$1,27, 339 | \$1,27, 339 | so | s0 | so | \$0 | \$1,275,339 | \$1,275,339 | 100.00\% | \$0 | \$1,275,399 | \$1,275,339 | 114 115 |
| 115 | 566 | Miscellaneous Transmission Expenses | \$68,592,52 | \$171,077,898 | \$239,677,649 | (56,025,451) | ( $548,718,130)$ | ( $544,743,581$ ) | \$62,567,301 | \$122,360,768 | \$184,928,069 | 95.16\% | \$59,541,798 | \$116,44, 893 | 5175,88,690 | 115 |
| 116 | 567 | Rents | \$0 | so | so | so | so | so |  |  | \$0 | 95.16\% | \$0 |  | so | 116 |
| 117 | 568 | Maintenance Supervision and Engineering | \$988,795 | \$255,021 | \$1,24, 816 | so | so | so | \$988,795 | \$25,021 | \$1,243,816 | 95.16\% | \$940,981 | \$242,689 | \$1,183,670 |  |
| 118 | 569 | Maintenance of Structures | \$182,363 | \$2,02,811 | \$2,203,174 | \$0 | so | so | \$182,363 | \$2,02,811 | \$2,20,174 | 95.16\% | \$173,544 | \$1,92, ${ }^{\text {,93 }}$ | \$2,096,637 | 118 |
| 119 | 599.1 | Maintenance of Computer Hardware | so | so | so | so | so | so | so | so | so | 95.16\% | so | so | so | 119 |
| 120 | 569.2 | Maintenance of Computer Sotware | \$0 | so | so | so | so | so | so | s0 | so | 95.16\% | s0 | s0 | so | 120 |
| 121 | 569.3 | Maintenance of Communication Equipment | so | so | \$0 | \$0 | so | \$0 | 50 | 50 | so | 5.16\% | s0 | so | so | 121 |
| 122 | 569.4 | Maintenance of Miscellaneous Regional Transmission Plant | so | so | so | so | so | so | so | so | So | 95.16\% | so | so | s0 | 122 |
| 123 | 570 | Maintenance of Station Equipment | \$21,300,413 | \$24,915,246 | \$46,215,659 | so | so | so | \$21,30,413 | \$24,915,246 | \$46,215,559 | 95.16\% | \$20,270,410 | \$23,710,445 | \$43,98,855 | 123 |
| 124 | 570.1 | Maintenance of Energy Storage Equipment |  |  |  |  |  |  |  |  |  | 95.16\% |  |  |  |  |
| 125 | 571 | Maintenance of vereread Lines | \$31,511,165 | \$244,039,151 | \$275,550,316 | ( 5308,653 ) | (5377,033) | (5685,686) | \$31,202,512 | \$243,662,118 | \$274,864,630 | 95.16\% | \$29,693,684 | \$231,879,597 | \$261,573,281 | 125 126 |
| 126 | 572 | Maintenance of Underground Lines $\qquad$ | \$1,067,989 | \$1,43,0012 | \$2,48,,01 | so | \$0 | \$0 | \$1,067,989 | \$1,43,012 | \$2,98,001 | 95.16\% | \$1,016,34 |  |  |  |
| 127 | 573 | Plant | \$32,214 | \$583,286 | \$615,501 | so | (\$27,282) | (\$27,282) | \$32,214 | \$556,004 | \$588,219 | 95.16\% | \$30,657 | \$29,118 | \$559,775 |  |

$\frac{\text { Notes: }}{1 \text { Data }}$


4) Se WP_18-OandM for adjustment details

Administrative and General Expenses
Input Cells are shaded in gold
Prior Year: 2022


Notess:
1
1 The adjustments shown in the Table above are from WP_19-AandG. Sources of adjustments sere individual SAP reports by $F$ FRRC account with detailed descriptions of activity and accounting information.

Remove officer sTlP and sTIT for one Director.
Rdiust funded plans for PBOPs medical and

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 cacalulution within the Model and amounts recovered separately through cPuC proceedings and balancing/memorandum accounts
Remove labor and beneefits associated with NP\&S activities.
Remove capitial and below-the-ine adjustments as appropraite associated with regulatory adjustments described in Notes 3 through 8 .
Total by EERC a cocount
$\begin{array}{ll}10 & \text { Total by } \mathrm{FERC} \mathrm{C} \text { account } \\ 11 \\ \text { Pursuant to the } T 2020 \\ \text { Set }\end{array}$

## Pacific Gas and Electric Company

Formula Rate Model
Schedule 19 -Aand
(1) Line 206: the Electric O8M Labor Allocation Factor will be 100\%;
(2) Line 211 the Network
(2) Line 211: the Network Transmission Plant Allocation Factor as a percent of Total Company will be updated as Networ
B) Line 216 : the Factor using the combined O\&M Labor and Plant Factor will be updated to use 24 Allocators, Line 136 .

## nput cells are shaded gold

Insert additional lines as necessary for additional items.


## acific Gas and Electric Compan <br> Formula Rate Model

## Schedule 20-RevenueCredits



## 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

| Line |  | Description | Values | Source | Line |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |


| Total NP\&S Transmission Ex |  |  | \$20,44,087 Line 101 + Line 102 |  |  |  | 103 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Transmission Revenues and Expenses by Product Line |  |  |  |  |  |  |  |
|  |  |  | Col 1 | Col 2 | Col 3 | Col 4 |  |
|  |  |  | Note 1 | Note 2 | Col 1-Col 2 | Note 3 |  |
|  |  |  |  |  |  | Adjusted |  |
| Line |  | Product Line | Revenues | Expense | Net Revenues | Net Revenues | Line |
| 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 \% |  |  |  | $\underline{\text { Line }}$ |
| :---: | :---: | :---: | :---: | :---: |
| Line | Description | Values | Source |  |
| 300 | PTNR (Pre-tax net revenue) | \$47,438,477 | Line 200, col 4 | 300 |
| 301 | $\mathrm{t}=$ Composite state \& federal tax rate | 27.98 | 1-BaseTRR, L. 402 | 301 |
| 302 | $\mathrm{k}=$ The ratio of customer to shareholder after tax net revenues. |  | $50 \% / 50 \%=1$ | 302 |
| 303 | PSA\% (Pre-Tax Shareholder Percent of Net Revenues) $=1 /(1+k-k t)$ | 58.13\% | 1 / [1 + Line 302 - (Line 302 * 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 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| $\underline{\text { Line }}$ | Description | Values | Source | Line |
| 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 |

Formula Rate Model
Schedule 21-NPandS

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

## Pacific Gas and Electric Company <br> Formula Rate Model

Schedule 22-TaxRates
Income Tax Rates
Prior Year: 2022
Input cells are shaded gold

1) Tax Rates for the Rate Year

## Line Description

100 Federal Income Tax Rate
101 State Franchise Tax Rate (California)

102 Federal Secondary
103 Composite Income Tax Rate

Line
)Tax Rates for the Prior Year True-up
Line Description
200 Federal Income Tax Rate
201 State Franchise Tax Rate (California)

202 Federal Secondary
203 Composite Income Tax Rate
21.00\% Internal Revenue Code (IRC) Section 11 8.84\% California Rev. \& Tax. Cd. § 23151
$-1.86 \%$ Negative Line 100 * Line 101
27.98\% Sum of Lines 100-Line 102

Line
100
101
Reflects the federal tax deduction for state taxes which reduces the composite income tax rate

## Value Reference

21.00\% Internal Revenue Code (IRC) Section 11 8.84\% California Rev. \& Tax. Cd. § 23151
-1.86\% Negative Line 100 * Line 101
27.98\% Sum of Lines 100-Line 102

Line


Reflects the federal tax deduction for state taxes which reduces the composite income tax rate


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) | \$21,794,488 | 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-RetailGGTax 3
3) The Source of the Credits and Other can be found in the Green Shaded area of WP_23-RetailSGTax
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 Compan 

Formula Rate Model
Schedule 24-Allocators

## Calculation of Allocation Factor

Description
Value
Reference
Notes

Calculation of Prior Year Total Electric Department Labor Allocation Factor
100 Total Company Wages and Salaries
101 Electric A\&G Wages and Salaries
102 Gas A\&G Wages and Salaries
03 Cost Adjustment
104 Total Company Wages and Salaries w/o A\&G

105 Total Electric Department Wages and Salaries
106 Electric A\&G Wages and Salaries
107 Cost Adjustment
108 Total Adjusted Electric Wages and Salaries wo A\&G

09 Total Electric Department Labor as a \% of Total Company Labor

## Calculation of Prior Year Network Electric Transmission Labor Allocation Factors

10 Total Adjusted Electric Wages and Salaries wo A\&G
111 Network Electric Transmission Wages and Salaries

112 Network Electric Transmission Labor as a \% of Total Electric Allocation Factor 113 Network Electric Transmission Labor as a \% of Total Company Allocation Factor
2,321,743,464 FF1 354-355, L. 65, col b ..... 100
( $\$ 307,482,801$ ) FF1 354-355, L. 27, col b ..... 101
\$145,831,063) FF1 354-355, L. ..... 102
(\$70,773,446) WP_24-Allocators_Labor, L. 100, col 3 ..... 103
\$1,797,656,155 (Line 100 + Line 103) - (Line 101 + Line 102 .....
(1,637,751,444 fF1 354-355, L. 28, col b ..... 105
( $\$ 307,482,801$ ) Line 101 ..... 106
(\$58,927,169) WP_24-Allocators_Labor, L. 100, col 5 ..... 107
$\mathbf{\$ 1 , 2 7 1 , 3 4 1 , 4 7 4}$ Line 105 - Line 106 + Line 107109
\$1,271,341,474 Line 108 ..... 110
\$172,133,955 18-OandM, L. 100, col 1 ..... 11
13.54\% Line 111 / Line 110 ..... 112
1139.58\% Line 111 / Line 104
Calculation of Prior Year Transmission Plant Allocation Factor
17,125,301,357 7-PlantInService, L. 112, col 13 + 7-Plantinservice, L. 701, col 1 Prior Year Dec ..... 114
15 Total PG\&E Company Gross Plant In Service116 Network Electric Transmission Plant as a \% of Total Company Plant16.09\% Line 114 / Line 115117 Network Electric Transmission Gross Plant In Service including CGI Plant
18 Total PG\&E Electric Plant In Service including CGI Plant119 Network Electric Transmission Plant as a \% of Total Electric Plant121 Total Electric Transmission - Functional Plant only
22 Network Electric Transmission as a \% of Total Electric Transmission
Calculation of Prior Year High Voltage/Low Voltage Transmission Plant Allocation Facto
24 High Voltage125 Low Voltage26 Allocation Factor to High Voltage
127 Allocation Factor to Low Voltag
Calculation of Rate Year High Voitage/Low Voltage Electric Transmission Plant Allocation Factor
\$1,295,395,110 9-PlantAdditions, L. 223, col 2 128 High Voltage Capital AdditionsRate Year Dec12829 Low Voltage Capital Additions130 High Voltage Rate Year Functional Plant\$1,433,225,853 9-PlantAdditions, L. 323, col 2129Rate Year Dec130
\$17,125,301,357 7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 701, col Prior Year Dec

\$17,125,301,357 7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 701, col $1 \quad$ Prior Year Dec 117117

16 L.
\$15,658,655,291 7-PlantInService, L. 112, col $13 \quad 120$
\$16,454,320,106 6-PlantJurisdiction, L. 110, col $1+$ col $3 \quad 121$
95.16\% Line 120 / Line 121

Prior Year Dec 123
Prior Year Dec 124 Prior Year Dec 125

| $\$ 5,366,128,911$ | 7-PlantInService, L. 212, col 13 | Prior Year Dec |
| :--- | :--- | :--- |
| $\$ 10,292,526,380$ | 7 -PlantInService, L. 312, col 13 | Prior Year Dec |

PlantInService, L. 312, col 13 126

| $34.27 \%$ Line 124 / Line 123 | 126 |
| :--- | :--- |
| $65.73 \%$ Line 125 / Line 123 | 127 |

## Pacific Gas and Electric Company

## Formula Rate Model

Schedule 24-Allocator

131 Low Voltage Rate Year Functional Plant
132 Network Electric Transmission Rate Year Functional Plant
133 Allocation Factor to High Voltage
134 Allocation Factor to Low Voltage
\$11,725,752,233 Line $125+$ Line 129
$\$ 18,387,276,255$ Line $130+$ Line 131
36.23\% Line 130 / Line 13
63.77\% Line 131 / Line 132

Rate Year Dec 131 Rate Rate Year Dec 132 133 Rate Year Dec

## 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
16.80\% (60\% * Line 112) $+(40 \%$ *Line 119)

## Calculation of Prior Year Property Tax Allocation Factor

137 Network Electric Transmission Accumulated Depreciation including CG
138 Total PG\&E Electric Accumulated Depreciation including CGI
139 Network Electric Transmission Net Plant in Service (Functional + CGI)
140 Total PG\&E Electric Net Plant In Service (Functional + CGI)
141 Net Plant Property Tax Allocation Factor
\$4,199,168,503 10-AccDep, L. 112, col $13+10-$ AccDep, L. 701, col 1
$\$ 34,449,702,125$ WP 10-AccDep 6, L. 149, Col $8 \times 138$
$\$ 12,926,132,855$ Line 117 - Line 137
$\$ 44,500,368,206$ Line 118 - Line 138
29.05\% Line 139 / Line 140 — 14

# Pacific Gas and Electric Company 

Formula Rate Model
Schedule 25-RFandUFactors
Prior Year: 2022
Revenue Fees and Uncollectible Factors
Input cells are shaded gold

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

High and Low Voltage Wholesale Revenue Requirement
Rate Year: 2024
Input cells are shaded gold

| $\underline{\text { Col } 1}$ <br> Rate Year HV <br> Plant Allocator |
| :---: |
| $36.23 \%$ |


| Col 2 |
| :---: |
| Rate Year LV |
| Plant Allocator |

$63.77 \%$

Col 3
$\frac{\text { Line }}{1}$
36.23\%
63.77\%

Reference
$\frac{\text { Line }}{1}$

## Rate Base

Line

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

## Prior Year Transmission Revenue Requirement

 Line DescriptionHigh Voltage
Low Voltage
Notes Line

200 O\&M Expense
201 A\&G Expense
202 Network Upgrade Interest Expense
$\$ 230,128,375$
$\$ 112,831,193$
$\$ 632,324$

203 Depreciation Expense (incl. Common + General + Intangible)
204 Depreciation rate adjustment
\$176,946,22
$\$ 176,946,223$
$\$ 385,341$
\$0
\$256,661,976
\$52,518,916 \$70,183,022
$(\$ 8,798,137)$
207 Other Taxes
208 Income Taxes
209 Revenue Credits
\$402,831,843
\$198,607,797
\$1,113,030
\$360,091,453
\$678,285
$\$ 0$
\$519,999,876
\$92,444,882
\$123,537,605
(\$5,808,352
(Line 1 * (18-OandM, L. 100-L. 114, col 15) + 18-OandM,
$\$ 632,960,218$ L. 114, col 15), Line 1 * (18-OandM, L. $100-$ L. 114, col 15)
\$311,438,990 Line 1 * 1-BaseTRR, L. 501
\$1,745,354 Line 1*1-BaseTRR, L. 502
11-Depreciation, (L. 100, col $13+$ L. 500, col 2), (L. 101, col
\$537,037,675 13+L. 500, Col 3)
\$1,063,626 Line 1 * 1 -BaseTRR, L. 504
$\begin{array}{ll}\text { \$0 8-AbandonedPlant, Col 7, Lines } 100 \text { and } 101 & 204 \\ 205\end{array}$
(Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-
\$776,661,851 AbandonedPlant, L. 100 and L. 101, col 11)
\$144,963,798 Line 1 * 1-BaseTRR, L. 507
207
\$193,720,627 Line 1 * 1-BaseTRR, L. 508 208
( $\$ 14,606,489$ ) 20-RevenueCredits, L. 100, col 5 and col $6 \quad 209$

210 NP\&S Credit
211 Amortization and Regulatory Debits/Credits
212 Total without FF, Uncollectibles, and South Georgia
213 Total SFGR Tax and Franchise Fees

214 ITRR
215 True-up Adjustment
216 Wholesale Base TRR
217 Wholesale TRBAA
218 Standby Revenue Credit
219 Total Wholesale TRRs

## acific Gas and Electric Compan <br> Formula Rate Model Schedule 26-WholesaleTRRs

$(\$ 7,195,293) \quad(\$ 12,665,304) \quad(\$ 19,860,597)$ Line 1 * 1-BaseTRR, L. $510 \quad 210$

| \$0 | \$0 | \$0 | Line 1 * 1-BaseTRR, L. 511 | 211 |
| :---: | :---: | :---: | :---: | :---: |
| \$884,293,939 | \$1,680,831,115 | \$2,565,125,055 | Sum of Lines 200 to Line 211 | 212 |
| \$6,981,345 | \$13,269,865 | \$20,251,209 | Line 212 * (1-BaseTRR, L. 513 + L. 514) | 213 |
| \$114,234,951 | \$201,078,720 | \$315,313,671 | Line 1 * 1-BaseTRR, L. 601 | 214 |
| (\$53,631,045) | (\$94,402,474) | (\$148,033,519) | Line 1 * 1-BaseTRR, L. 602 | 215 |
| \$951,879,189 | \$1,800,777,226 | \$2,752,656,416 | Sum of Lines 212 to Line 215 | 216 |
| (\$286,211,944) | (\$131,125,662) | $(\$ 417,337,606)$ | ER23-2968-000 | 217 |
| $(\$ 3,438,028)$ | $(\$ 6,051,689)$ | $(\$ 9,489,717)$ | Negative, Line 1 * (29-RetailRates-1, L. 118, col (A) * 50\% | 218 |
| \$662,229,217 | \$1,663,599,876 | \$2,325,829,092 | Sum of Lines 216 to Line 218 | 219 |

# Pacific Gas and Electric Company <br> Formula Rate Model 

Calculation of PG\&E Wholesale Rates
Schedule 27-WholesaleRates
Rate Year: 2024


# 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.

| Line | Description | Values | Source | Notes Line |
| :---: | :---: | :---: | :---: | :---: |
| 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 <br> Formula Rate Model <br> Schedule 29-RetailRates-1

Proposed Retail Rates
Rate Design
Input cells are shaded gold

|  |  |  | Col 1 | Col 2 |  | Col 3 |  | Col 4 | Col 5 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line | Code | Class Name | Note 1 <br> Adjusted 12-CP <br> Cost Allocation | Note 2 <br> Forecast Billing Determinants | Billing Units | $\begin{gathered} =\operatorname{col} 1 / \mathrm{col} 2 \\ \text { Retail } \\ \text { Rate } \end{gathered}$ | Billing <br> Units | Note 3 Annual Sales (kWh) | $=\operatorname{col} 1 / \mathrm{col} 4$ <br> Average Rate $(\$ / \mathrm{kWh})$ | Line |
| 100 | RES- | Residential | \$1,295,825,385 | 27,666,722,782 |  | \$0.04684 |  | 27,666,722,782 | \$0.04684 | 100 |
| 101 | A1/B1- | Small L\&P | \$264,484,383 | 8,074,913,236 |  | \$0.03275 |  | 8,074,913,236 | \$0.03275 | 101 |
| 102 | A10/B10- | Medium L\&P |  | 29,336,261 | kW-mo |  |  | 7,953,343,255 | \$0.03662 | 102 |
| 103 | E19/B19- | At Transmission |  | 132,962 | kW-mo |  |  | 51,486,492 | \$0.02564 | 103 |
| 104 | E19/B19- | At Primary |  | 3,431,810 | kW-mo |  |  | 1,313,285,739 | \$0.02594 | 104 |
| 105 | E19/B19- | At Secondary |  | 33,609,673 | kW-mo |  |  | 12,722,209,440 | \$0.02623 | 105 |
| 106 | Medium L | Power | \$660,355,260 | 66,510,706 | kW-mo | \$9.93 |  |  |  | 106 |
| 107 | STL- | Streetlights | \$6,943,314 | 253,429,733 | kWh | \$0.02740 |  | 253,429,733 | \$0.02740 | 107 |
| 108 | AGA- | AG: A Schedules |  | 115,953,240 | kWh |  |  | 115,953,240 | \$0.03087 | 108 |
| 109 | AGB/C- | AG: B Schedules |  | 5,396,087,006 |  |  |  | 5,396,087,006 | \$0.03087 | 109 |
| 110 | Agricultur |  | \$170,155,271 | 5,512,040,246 |  | \$0.03087 |  |  |  | 110 |
| 111 | E20/B20- | At Transmission |  | 11,234,365 | kW-mo |  |  | 5,813,304,545 | \$0.02325 | 111 |
| 112 | E20/B20- | At Primary |  | 13,735,879 | kW-mo |  |  | 6,366,762,979 | \$0.02596 | 112 |
| 113 | E20/B20- | At Secondary |  | 4,130,441 | kW-mo |  |  | 1,802,238,689 | \$0.02757 | 113 |
| 114 | Schedule |  | \$350,107,555 | 29,100,685 | kW-mo | \$12.03 |  |  |  | 114 |

# Docket No. ER19-13-000, et al- Annual Update RY2024 

| 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 | \$0.03365 | 115 |
| 116 | STB/SB- | At Primary |  | 1,279,798 kW-mo | 50\% Volumetric Charge <br> \$0.01758 /kWh | 17,656,940 | \$0.08730 | 116 |
| 117 | STB/SB- | At Secondary |  | 71,329 kW-mo | 50\% Reservation Charge \$1.13 /.85*kW-mo | 12,693,664 | \$0.02298 | 117 |
| 118 | Standby |  | \$18,979,434 | 9,865,317 kW-mo |  | 539,935,268 | \$0.03515 | 118 |
| 119 | Total | Rate Design: | \$2,766,850,603 |  |  | 78,069,672,405 | \$0.03544 | 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
Formula Rate Model
Schedule 29-RetailRates-2

Rate Design Calculations Based on 12-CP Method Input cells are shaded gold

|  |  |  | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 | Col 7 | Col 8 | Col9 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line | Code | Class Name | Note 1 <br> Recorded Avg. 5-Year Historical (kWh) | Note 2 <br> Forecast Sales <br> (kWh) | Note 3 Recorded Avg. 5-Year Historical (kW) | $=(\operatorname{col} 2 / \mathrm{col} 1) * \operatorname{col} 3$ <br> Coincident Demands Scaled to (kW) | Note 4 <br> Demand Loss Factors | $=\operatorname{col} 4 * \operatorname{col} 5$ <br> Coincident Demands (adjusted for losses) (kW) | $=\mathrm{col} 6 /$ sum col 6 Percent of Coin. Peak (w/losses) | Adjusted Cost Alloc. Factors (w/standby) scale to $100 \%$ | $=\operatorname{col} 7 * \operatorname{TRR}$ <br> Adjusted 12-CP <br> Cost Allocation <br> (\$) | 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\% | \$1,295,825,385 | 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\% | \$264,484,383 | 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 Li | ht and Power | 21,081,535,862 | 22,040,324,926 | 34,827,442 | 36,362,963 |  | 41,257,551 | 24.03\% | 23.87\% | \$660,355,260 | 106 |
| 107 | STL- | Streetlights | 263,068,245 | 253,429,733 | 395,529 | 381,037 | 1.13848 | 433,803 | 0.25\% | 0.25\% | \$6,943,314 | 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\% | \$170,155,271 | 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\% | \$350,107,555 | 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\% | \$2,747,871,168 | 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\% | \$18,979,434 | 119 |
| 120 | Totals - Re |  | 79,058,686,350 | 78,069,672,405 | 154,947,320 | 152,815,825 |  | 172,371,331 |  | 100.00\% | \$2,766,850,603 | 120 |
| 121 |  |  |  |  |  |  | Source: B | Se Transmission Revenu | Requirement (TRR) | -BaseTRR, L. 704 | \$2,766,850,603 | 121 |

## acific Gas and Electric Compan

Formula Rate Model

## Schedule 29 -Retail Rates-2

Notes:

1) Recorded sales ( kWh ) and 5 -Year Average are from WP_29-RetailRates $4 ; 5$; and 5 a
2) Forecast kWh Billing Determinates are from WP_29-RetailRates 8 and 9 and approved by the CPUC in D.19-02-023.
, Record monthly contribution coincident system peak (12-CP) data (kW) and 5 -Year Average are from WP_29-RetailiRates $3,3 \mathrm{a}$, and 4
3) 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

[^0]:    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.
[^1]:    

