Docket No. ER19-13-000, et al- Annual Update RY2024 Attachment C - TO20 (RY2024) Model - with Waiver

Pacific Gas and Electric Company Transmission Owner Tariff

Appendix VIII: Formula Rate
Attachment 2: Model

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

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FORMATTING:

Shading

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

Number Format

Excel "Currency" number format is used.

Reference Order

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

Workpaper Naming Conventions

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

Workpaper Tabs and Structure

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

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

REFERENCES:

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

Base Transmission Revenue Requirement

Input cells are shaded gold

Rate Year: 2024
Prior Year: 2022

1) Rate Base				
<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>L</u>
<u>Plant</u> Transmission Plant	\$15,658,655,291 7-Plan	tInService I 112 col 13	End of Year Value	1
Common + General + Intangible Plant	\$1,466,646,066 7-Plan		End of Year Value	1
Abandoned Plant		ndonedPlant, L. 102, col 11	End of Year Value	1
Total Plant	\$17,125,301,357 Sum o		End of real value	•
Washing Cantal				
Working Capital Materials and Supplies	\$107,423,252 13-Wo	orkCan I 112 col 2	End of Year Value	1
Prepayments	\$64,247,105 13-WG	• *	End of Year Value	
Cash Working Capital	\$94,439,921 (Line 5	-	Lilu of Teal Value	
- '	\$94,459,921 (Line s			
Total Working Capital	\$200,110,278 Sum o	1 Lines 104 to 106		
Accumulated Depreciation Reserve				
Transmission Depreciation Reserve	(\$3,674,552,227) 10-Acc	• •	Negative End of Year Value	
Common + General + Intangible Depreciation Reserve	(\$524,616,275) 10-Acc	• • • • • • • • • • • • • • • • • • • •	Negative End of Year Value	1
Total Accumulated Depreciation Reserve	(\$ 4,199,168,503) Line 1	08 + Line 109		
a Accumulated Deferred Income Taxes	(\$1,565,836,049) 14-AD	IT, L. 104, col 2	End of Year Value	
b (Excess)/Deficient Accumulated Deferred Income Taxes	(\$513,953,807) 17-Re	gAssets-1, L. 201	End of Year Value	
c Total (Excess)/Deficient and Accumulated Deferred Income Taxes	(\$2,079,789,856) Line 1	_	End of Year Value	:
Network Upgrade Credits (Customer Advances)	(\$159,139,745) 15-NU		Negative End of Year Value	•
Unfunded Reserves		fundedReserves, L. 101, col 2	End of Year Value	:
Other Regulatory Assets or Liabilities		gAssets-1, L. 100	End of Year Value	:
Rate Base	\$10,822,020,285 Sum c	f Lines 103, 107, 110 and Lines 11	1c to 114	1
2) ROE and Capitalization Calculations				
<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>I</u>
<u>Debt</u>		_		
Long Term Debt Amount	\$ 34,920,538,387 5-Cost	•		:
Long Term Debt Cost Percentage		tofCap-3, L. 114		
Cost of Long Term Debt	\$1,368,885,105 Line 2	00 * Line 201		
Preferred Stock				
Preferred Stock Amount	\$252,054,300 5-Cost	tofCap-1, L. 114		:
		tofCap-1, L. 114 tofCap-4, L. 106		
Preferred Stock Amount		tofCap-4, L. 106		
Preferred Stock Amount Preferred Stock Cost Percentage	5.52% 5-Cost	tofCap-4, L. 106		
Preferred Stock Amount Preferred Stock Cost Percentage Cost of Preferred Stock	5.52% 5-Cost	tofCap-4, L. 106 03 * Line 204		
Preferred Stock Amount Preferred Stock Cost Percentage Cost of Preferred Stock Equity	5.52% 5-Cost \$13,916,319 Line 2	tofCap-4, L. 106 03 * Line 204 tofCap-1, L. 120		:
Preferred Stock Amount Preferred Stock Cost Percentage Cost of Preferred Stock Equity Common Stock Equity Amount	\$13,916,319 Line 20 \$29,646,672,631 5-Cost	tofCap-4, L. 106 03 * Line 204 tofCap-1, L. 120		:
Preferred Stock Amount Preferred Stock Cost Percentage Cost of Preferred Stock Equity Common Stock Equity Amount Total Capital	\$13,916,319 Line 20 \$29,646,672,631 5-Cost	tofCap-4, L. 106 03 * Line 204 tofCap-1, L. 120 00 + Line 203 + Line 206	Global Settlement Value	2 2 2 2

	Base Transmission Revenue Requirement	R	ate Year: 2024	
	Input cells are shaded gold	P	rior 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
	<u>Calculation of Cost of Capital Rate</u>			
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			
<u>Line</u>	<u>Description</u>	<u>Values</u> <u>Source</u>	<u>Notes</u>	<u>Line</u>
300	Property Taxes Sub-Total Local Taxes	\$435,557,101 FF1 262-263, L. 10, col l		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
302	Total Transmission Property Taxes	\$120,317,337 Ellie 300 Ellie 301		302
	Payroll Tax Expense			
303	Fed Ins Cont Amt Current	\$102,974,934 FF1 262-263, L. 8, col l		303
304	CA SUI Current	\$3,527,350 FF1 262-263, L. 2, col l		304
305	Fed Unemp Tax Act- Current	\$814,104 FF1 262-263, L. 1, col l		305
306	Business Taxes	\$28,924,750 WP_1-BaseTRR_Pyrl_Tax 2, L. 105	Portion of FF1, 262-263, L. 11, col Total	306
307	SF Pyrl Exp Tx	\$0 WP_1-BaseTRR_Pyrl_Tax 2, L. 106	Portion of FF1, 262-263, L. 11, col 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

	Base Transmission Revenue Requirement	Rate Year: 2024				
	Input cells are shaded gold	Prior Year: 2022				
311	Total Other Taxes	\$144,963,798 Line 302 + Line 310				
	4) Income Taxes					
<u>Line</u>	<u>Description</u>	<u>Source</u>	Notes <u>Line</u>			
400	Federal Income Tax Rate	21.00% 22-TaxRates, L. 100	400			
401	State Income Tax Rate	8.84% 22-TaxRates, L. 101	401			
402	Composite Tax Rate	27.98% (Line 400 + Line 401) - (Line 400 * Line 401)	402			
	Calculation of Flowthrough and Permanent Tax Deductions (FPD):					
403	Book Depreciation of AFUDC Equity Book Basis	11,232,945 WP_1-BaseTRR_Tax 1, L. 100	403			
404	Flowthrough and Permanent Tax Deductions	\$11,232,945 Line 403	404			
	Calculation of Credits and Other (CO):					
405	Amortization of (Excess) Deficient Deferred Tax Liability	(21,208,799) WP_1-BaseTRR_Tax 3, L. 100 Note 3	405			
406	Federal and State Tax Credits	(702,229) WP_1-BaseTRR_Tax 2, L. 103	406			
407	Credits and Other	(\$21,911,028) Line 405 + Line 406	407			
408	Income Taxes:	\$193,720,627 Line 409	408			
409	Income Taxes = $[((RB * ER) + FPD - RAP) * (CTR/(1 - CTR))] + CO/(1 - CTR)]$		409			
	Where:					
410	RB = Rate Base	\$10,822,020,285 Line 115	410			
411	ER = Equity Rate of Return Including Common and Preferred Stock	5.23% Line 220	411			
412	CTR = Composite Tax Rate	27.98% Line 402	412			
413	CO = Credits and Other	(\$21,911,028) Line 407	413			
414	FPD = Flowback and Permanent Tax Deductions	\$11,232,945 Line 404	414			
415	RAP = Return on Abandoned Plant From CAISO Participation Incentive	\$0 Line 223	415			
	5) Prior Year Transmission Revenue Requirement					
<u>Line</u>	<u>Description</u> Prior Year TRR Components	<u>Values</u> <u>Source</u>	<u>Notes</u> <u>Line</u>			
500	O&M Expense	\$632,960,218 18-OandM, L. 100, col 15	500			
501	A&G Expense	\$311,438,990 19-AandG, L. 221	501			
502	Network Upgrade Interest Expense	\$1,745,354 15-NUC, L. 106	502			
503	Depreciation Expense (incl. Common + General + Intangible)	\$537,037,675 11-Depreciation, L. 102, col 13 + L. 500, col 1	503			
504	Depreciation Expense - Rate Adjustment	\$1,063,626 11-Depreciation, L. 902	504			
505	Abandoned Plant Amortization Expense	\$0 8-AbandonedPlant, L. 102, col 7	505			
506	Return on Capital	\$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 N	Value 509			
510	NP&S Credit	(\$19,860,597) 21-NPandS, L. 403 Negative V				
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			

	Base Transmission Revenue Requirement		Rate Year: 2024		
	Input cells are shaded gold		Prior Year: 2022		
515	Total SFGR Tax and Franchise Fees	\$20,251,209 Line 51	.2 * (Line 513 + Line 514)		515
516	Prior Year TRR	\$2,585,376,264 Line 51	.2 + Line 515		516
	6) Wholesale Base Transmission Revenue Requirement				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
600	Prior Year TRR	\$2,585,376,264 Line 51	1.6		600
601	ITRR	\$315,313,671 2-ITRR,	, L. 209		601
602	Annual True-up Adjustment	(\$148,033,519) 4-ATA,	L. 400		602
603	Wholesale Base Transmission Revenue Requirement	\$2,752,656,416 Sum of	Lines 600 to Line 602		603
	7) Base Transmission Revenue Requirement				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	Line
700	Uncollectibles Factor	0.3514% 25-RFa	ndUFactors, L. 402		700
701	Uncollectibles Expense	\$9,673,498 Line 70	00 * Line 603		701
702	Retail (South Georgia) Tax Adjustment	\$4,520,690 23-Reta	ailSGTax, L. 305, col 3		702
703	Wholesale Base Transmission Revenue Requirement	\$2,752,656,416 Line 60	03		703
704	Retail Base Transmission Revenue Requirement	\$2,766,850,603 Sum of	Lines 701 to Line 703		704

Notes:

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

Incremental Transmission Revenue Requirement

Rate Year: 2024 Prior Year: 2022

	1) Annual Fixed Charge Rate ("AFCR") Calculation				
Line	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	AFCR = Prior Year TRR / Net Plant				100
	Determination of Net Plant:				
_	Transmission Plant:	\$15,658,655,291 7-PlantIn			101
	2 Transmission Dep. Reserve:	\$3,674,552,227 10-AccDe	• 1		102
103	8 Net Plant:	\$11,984,103,064 Line 101	- Line 102		103
	Determination of AFCR:				
104	Prior Year TRR wo RF&U:	\$1,856,825,648 1-BaseTR	R, L. 512 - [75%*(1-BaseTRR, L. 500 + L. 501)]		104
105	Less: Depreciation Expense	(\$433,352,157) 1-BaseTR	R, L. 503 + L. 504 - 11-Depreciation, L. 500, col 1		105
	·		RR, L. 111c x 1-BaseTRR, L. 220) x (1+1-BaseTRR, L. 402/(1 - 1-		
106	Less: Impact of ADIT		L. 402)) + (1-BaseTRR, L. 111c x 1-BaseTRR, L 216)		106
	7 AFCR Applicable TRR	\$1,614,971,142 Line 104	• • • • • • • • • • • • • • • • • • • •		107
	3 AFCR:	13.48% Line 107			108
	7 H CH.	13.10/0 Emic 10/	, Line 103		100
	2) Calculation of ITRR				
Line	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
200	Forecast Plant Additions:	\$1,914,181,408 9-PlantA	dditions, L. 124, col 6		200
201	L AFCR:	13.48% Line 108			201
202	2 AFCR prior to Deprec & ADIT Impacts	\$257,954,034 Line 200	* Line 201		202
	·	' ' '			202
	Add: Depreciation Expense	\$54,557,346 9-PlantA			
	Add: Impact of ADIT	\$332,444 14-ADIT,	·		204
205	5 ITRR without RF&U:	\$312,843,824 Sum Line	202 to Line 204		205
206	Franchise Fees Factor	0.7687% 1-BaseTR	R, L. 513		206
207	7 SFGR Tax Factor	0.0208% 1-BaseTR	R, L. 514		207
208	3 Total SFGR Tax and Franchise Fees	\$2,469,847 Line 205	* (Line 207 + Line 206)		208
209	Incremental Forecast Period TRR:	\$315,313,671 Line 205	+ Line 208		209

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

True-up Transmission Revenue Requirement

Input cells are shaded gold

	1) Rate Base				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	Line
	<u>Plant</u>				
100	Transmission Plant	\$15,256,619,955 7-Plant	tInService, L. 113 col 13	13-Month Avg	100
101	Common + General + Intangible Plant	\$1,393,948,853 7-Plant	tInService, L. 702, col 1	BOY EOY Avg	101
102	Abandoned Plant	\$0 8-Aban	ndonedPlant, L. 102, col 12	BOY EOY Avg	102
103	Total Plant	\$16,650,568,808 Sum of	f Lines 100 to 102		103
	Working Capital				
104	Materials and Supplies	\$94,423,361 13-Woi	rkCap, L. 113, col 2	13-Month Avg	104
105	Prepayments	\$74,616,856 13-Woi	rkCap, L. 215, col 5	13-Month Avg	105
106	Cash Working Capital	\$94,439,921 (Line 40	00 + Line 401) / 10		106
107	Total Working Capital	\$263,480,138 Sum of	f Lines 104 to 106		107
	Accumulated Depreciation Reserve				
108	Transmission Depreciation Reserve	(\$3,573,217,597) 10-Acci	Dep, L. 113, col 13	Negative 13-Month Avg	g 108
109	Common + General + Intangible Depreciation Reserve	(\$482,743,675)_10-Acci	Dep, L. 702, col 1	Negative BOY EOY Avg	109
110	Total Accumulated Depreciation Reserve	(\$4,055,961,272) Line 10	08 + Line 109		110
111	a Accumulated Deferred Income Taxes	(\$1,535,183,352) 14-ADI	T, L. 108, col 2	Weighted Average	111
111	b (Excess)/Deficient Accumulated Deferred Income Taxes	(\$525,337,799) 17-Reg	Assets-1, L. 203	Weighted Average	111
111	c Total (Excess)/Deficient and Accumulated Deferred Income Taxes	(\$2,060,521,151) Line 11	l1a + Line 111b	Weighted Average	111
112	Customer Advances	(\$142,863,173) 15-NU(C, L. 109	Negative BOY EOY Avg	112
113	Unfunded Reserves	(\$125,198,867) 16-Unf	fundedReserves, L. 100, col 2	BOY EOY Avg	113
114	Other Regulatory Assets or Liabilities	\$0 17-Reg	Assets, L. 101	BOY EOY Avg	114
115	Rate Base	\$10,529,504,483 Sum of	f Lines 103, 107, 110 and Lines 111c t	to 114	115

2) ROE and Capitalization Calculations

Instructions:

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

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
				ROE from Schedule 1; i there are mid-year changes, a workpaper	
200	Prior Year Return on Common Equity	10.45% 1-Bas	eTRR, L. 213	will be provided	200
	Calculation of Cost of Capital Rate	101 +	stofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. L. 102 + L. 103 + L. 104) - (sum L. 105 to L.		
201	Weighted Cost of Long Term Debt	1.91% 107)]	* 1-BaseTRR, L. 208	13-Month Avg	201
202	Weighted Cost of Preferred Stock	0.03% 1-Bas	eTRR, L. 217		202
203	Weighted Cost of Common Stock	5.20% Line 2	00 * 1-BaseTRR, L. 210		203
204	Cost of Capital Rate	7.13% Sum	of Lines 201 to 203		204

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

205 206	Equity Rate of Return Including Common and Preferred Stock FERC Participation Incentive Rate of Return	5.23% Line 202 + Line 203 0.00% 1-BaseTRR, L. 221	205
207	Return on Capital: Rate Base times Cost of Capital Rate	\$751,016,456 Line 204 * Line 115	207

Remove Return on Abandoned Plant from FERC Participation Incentive 208 209 **Total Return on Capital**

\$0 Line 102 * Line 206

\$751,016,456 Line 207 - Line 208

3) Income Taxes

Instructions:

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

<u>Line</u> 300 301 302	Description Federal Income Tax Rate State Income Tax Rate Composite Tax Rate	Values 21.00% 22-TaxRates, L. 8.84% 22-TaxRates, L. 27.98% (Line 300 + Line		<u>Notes</u>	<u>Line</u> 300 301 302
303	Income Taxes:	\$187,780,019 Line 304			303
304	Income Taxes = $[((RB * ER) + FPD - RAP) * (CTR/(1 - CTR))] + CO/(1 - CTR]$ Where:				304
305	RB = Rate Base	\$10,529,504,483 Line 115			305
306	ER = Equity Rate of Return Including Common and Preferred Stock	5.23% Line 205			306
307	CTR = Composite Tax Rate	27.98% Line 302			307
308	CO = Credits and Other	(\$21,911,028) 1-BaseTRR, L. 4	07		308
309	FPD = Flowback and Permanent Tax Deductions	\$11,232,945 1-BaseTRR, L. 4	04		309
310	RAP = Return on Abandoned Plant From FERC Participation Incentive	\$0 Line 208			

True-up Transmission Revenue Requirement

Input cells are shaded gold

Prior Year: 2022

4) True-up Transmission Revenue Requirement

Instructions:

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

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	Prior Year TRR Components				
400	O&M Expense	\$632,960,218	1-BaseTRR, L. 500		400
401	A&G Expense	\$311,438,990	1-BaseTRR, L. 501		401
402	Network Upgrade Interest Expense	\$1,745,354	1-BaseTRR, L. 502		402
403	Depreciation Expense (incl. Common + General + Intangible)	\$537,037,675	1-BaseTRR, L. 503		403
404	Abandoned Plant Amortization Expense	\$0	8-AbandonedPlant, L. 102, col 7		404
405	Return on Capital	\$751,016,456	Line 209		405
406	Other Taxes	\$144,963,798	1-BaseTRR, L. 507		406
407	Income Taxes	\$187,780,019	Line 303		407
408	Revenue Credits	(\$14,606,489)	1-BaseTRR, L. 509	Negative Value	408
409	NP&S Credit	(\$19,860,597)	1-BaseTRR, L. 510	Negative Value	409
410	Amortization and Regulatory Debits/Credits	\$0_	1-BaseTRR, L. 511		410
411	Total without FF, Uncollectibles, and South Georgia	\$2,532,475,426	Sum Lines 400 to 410		411
	SFGR Tax and Franchise Fees				
412	Franchise Fees Factor	0.7687%	1-BaseTRR, L. 513		412
413	SFGR Tax Factor	0.0208%	1-BaseTRR, L. 514		413
414	Total SFGR Tax and Franchise Fees	\$19,993,446	Line 411 * (Line 412 + Line 413)		414
415	Total with SFGR Tax and Franchise Fees	\$2,552,468,872	Line 411 + Line 414		415
	Annual True-up Adjustment				
416	ATA that was included in the Prior Year's Rates	\$136,134,084	RY2022 TO Model, Schedule 1-BaseTRR, L. 602		416
417	Total with ATA	\$2,688,602,956	Line 415 + Line 416		417
	Uncollectibles and Retail (South Georgia) Tax Adjustment				
418	Uncollectibles Factor	0.3514%	1-BaseTRR, L. 700		418
419	Uncollectibles Expense	\$9,448,399	Line 417 * Line 418		419
420	Retail (South Georgia) Tax Adjustment	\$4,613,695	23-RetailSGTax, L. 305, col 4		420
421	True-up Transmission Revenue Requirement	\$2,702,665,050	Line 417 + Line 419 + Line 420		421

Annual True-up Adjustment

Rate Year: 2024

Input cells are shaded gold

Prior Year: 2022

1) Retail Revenues

Instructions:

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

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

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

Instructions:

 Line
 True Up TRR:
 Source:

 200
 \$2,702,665,050
 3-True-up TRR, L. 421

	<u>Col 1</u>	<u>Col 2</u> Note 3	<u>Col 3</u> Note 4	<u>Col 4</u> Col 2 - Col 3	Col 5 Note 5 Cumulative Excess	<u>Col 6</u> Note 6	<u>Col 7</u> Note 7	<u>Col 8</u> Note 8	Col 9 Col 5 + Col 8 Cumulative Excess
		Retail	Retail	Retail	or Shortfall in				or Shortfall in
		Monthly	Transmission	Monthly Excess or	Retail Revenue	Monthly	Monthly	Accumulated	Retail Revenue
<u>Month</u>	<u>Year</u>	True-up TRR	Revenues	Shortfall in Revenue	without Interest	Interest Rate	<u>Interest</u>	<u>Interest</u>	with Interest
201 December	2021	N/A	N/A	N/A	(\$1,192,894)	N/A	N/A	(\$99,435)	(\$1,292,328) 201
202 January	2022	\$206,986,285	\$187,677,228	\$19,309,057	\$18,116,164	0.27%	\$22,578	(\$76,857)	\$18,039,307 202
203 February	2022	\$188,943,207	\$196,603,584	(\$7,660,377)	\$10,455,787	0.27%	\$38,365	(\$38,492)	\$10,417,295 203
204 March	2022	\$202,880,546	\$230,588,030	(\$27,707,484)	(\$17,251,697)	0.27%	(\$9,278)	(\$47,770)	(\$17,299,468) 204
205 April	2022	\$197,825,014	\$210,003,286	(\$12,178,272)	(\$29,429,969)	0.27%	(\$63,149)	(\$110,920)	(\$29,540,889) 205
206 May	2022	\$223,187,275	\$220,759,806	\$2,427,469	(\$27,002,500)	0.27%	(\$76,483)	(\$187,403)	(\$27,189,903) 206
207 June	2022	\$251,338,202	\$254,091,681	(\$2,753,479)	(\$29,755,979)	0.27%	(\$77,130)	(\$264,533)	(\$30,020,512) 207
208 July	2022	\$268,352,674	\$268,565,476	(\$212,802)	(\$29,968,780)	0.30%	(\$90,381)	(\$354,914)	(\$30,323,694) 208
209 August	2022	\$277,871,339	\$294,359,137	(\$16,487,798)	(\$46,456,578)	0.30%	(\$115,703)	(\$470,616)	(\$46,927,194) 209
210 September	2022	\$252,183,917	\$282,833,234	(\$30,649,317)	(\$77,105,895)	0.30%	(\$186,756)	(\$657,372)	(\$77,763,267) 210

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.

	Annual True-up Adjustmen	it								Rate Year: 2024
	Input cells are shaded gold									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 Year

nstructions:

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)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	
		Note 9		Col 2 + Col 3	Note 10	Note 11	Col 4 + Col 5	
		Month		Month				
		Beginning		Ending Balance	Interest for	Monthly	Month	
<u>Line</u> <u>Month</u>	<u>Year</u>	<u>Balance</u>	<u>Amortization</u>	without Interest	Current Month	Interest Rate	Ending Balance	<u>Line</u>
300 January	2024	(\$142,007,666)	\$12,336,127	(\$129,671,539)	(\$950,877)	0.70%	(\$130,622,416)	300
301 February	2024	(\$130,622,416)	\$12,336,127	(\$118,286,290)	(\$871,180)	0.70%	(\$119,157,470)	301
302 March	2024	(\$119,157,470)	\$12,336,127	(\$106,821,344)	(\$790,926)	0.70%	(\$107,612,270)	302
303 April	2024	(\$107,612,270)	\$12,336,127	(\$95,276,143)	(\$710,109)	0.70%	(\$95,986,252)	303
304 May	2024	(\$95,986,252)	\$12,336,127	(\$83,650,126)	(\$628,727)	0.70%	(\$84,278,853)	304
305 June	2024	(\$84,278,853)	\$12,336,127	(\$71,942,726)	(\$546,776)	0.70%	(\$72,489,502)	305
306 July	2024	(\$72,489,502)	\$12,336,127	(\$60,153,375)	(\$464,250)	0.70%	(\$60,617,625)	306
307 August	2024	(\$60,617,625)	\$12,336,127	(\$48,281,499)	(\$381,147)	0.70%	(\$48,662,646)	307
308 September	2024	(\$48,662,646)	\$12,336,127	(\$36,326,519)	(\$297,462)	0.70%	(\$36,623,981)	308
309 October	2024	(\$36,623,981)	\$12,336,127	(\$24,287,855)	(\$213,191)	0.70%	(\$24,501,046)	309
310 November	2024	(\$24,501,046)	\$12,336,127	(\$12,164,919)	(\$128,331)	0.70%	(\$12,293,250)	310
311 December	2024	(\$12,293,250)	\$12,336,127	\$42,876	(\$42,876)	0.70%	\$0	311
312		Total Amortization:	\$148,033,519					312

4) Annual True-up Adjustment

 Line
 ATA
 Source

 400
 (\$148,033,519) Negative Line 312, Col 3

<u>Line</u> 400

Annual True-up Adjustment

Input cells are shaded gold

Prior Year: 2022

5) Partial Year True-up and TRR Allocation Factors

Instructions:

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

<u>Line</u>				
500 Partial Year True	-up?	No		
	Col 1	Col 2	Col 3	Col 4
		Note 12	Note 13	
		True-up TRR	PG&E Gross Load	Formula Rate
<u>Month</u>	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
513 To	otal	100.00%	88,677,757	

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 Formula Rate Model Schedule 5-CostofCap-1

Calculation of Components of Cost of Capital Rate

	1) Return and Capitalization Calculations				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	Calculation of Long Term Debt Amount				
100	Bonds Account 221	\$35,115,164,559	5-CostofCap-2, L. 100, col 14	End of Year	100
101	Reacquired Bonds Account 222	\$0	5-CostofCap-2, L. 101, col 14	End of Year; enter negative	101
102	Long Term Debt Advances from Associated Companies Account 223	\$0	5-CostofCap-2, L. 102, col 14	End of Year	102
103	Other Long Term Debt Account 224	\$0	5-CostofCap-2, L. 103, col 14	End of Year	103
104	Unamortized Premium on Long Term Debt Account 225	\$4,903,468	5-CostofCap-2, L. 104, col 14	End of Year	104
105	Unamortized Discount on Long Term Debt Account 226	(\$30,251,169)	5-CostofCap-2, L. 105, col 14	End of Year; enter negative	105
106	Unamortized Debt Expenses Account 181	(\$142,832,915)	5-CostofCap-2, L. 106, col 14	End of Year; enter negative	106
107	Unamortized Loss on Reacquired Debt Account 189	(\$36,721,574)	5-CostofCap-2, L. 107, col 14	End of Year; enter negative	107
108	Composite Tax Rate	27.98%	1-BaseTRR, L. 402		108
109	After tax amount of Unamortized Loss on Reacquired Debt	(\$26,445,556)	Line 107 * (1- Line 108)		109
110	Long Term Debt Amount	\$34,920,538,387	Sum of Lines 100 to 106 and Line	e 109	110
	Coloulation of Dunfarund Charle Amount				
111	Calculation of Preferred Stock Amount	6257.004.575	5 ContafCom 2 100 col 14	Find of Voor	111
	Preferred Stock Amount Account 204	\$257,994,575	5-CostofCap-2, L. 108, col 14	End of Year End of Year	111
	Unamortized Issuance Costs	(\$5,940,275)	5-CostofCap-2, L. 109, col 14		112
	Net Gain (Loss) From Purchase and Tender Offers Preferred Stock Amount	\$0	5-CostofCap-2, L. 110, col 14	End of Year	113
114	Preterred Stock Amount	\$252,054,300	Sum of Lines 111 to 113		114
	Calculation of Common Stock Equity Amount				
115	Total Proprietary Capital	\$30,729,450,876	5-CostofCap-2, L. 111, col 14	End of Year	115
116	Less Preferred Stock Amount	(\$252,054,300)	Line 114	Same as Line 114, but negative	116
117	Minus Net Gain (Loss) From Purchase and Tender Offers	\$0	Line 113	Same as Line 113, but reverse sign	117
118	Less Unappropriated Undist. Sub. Earnings Acct. 216.1	(\$838,890,207)	5-CostofCap-2, L. 112, col 14	End of Year, but reverse sign	118
119	Less Accumulated Other Comprehensive Loss Account 219	\$8,166,262	5-CostofCap-2, L. 113, col 14	End of Year, but reverse sign	119
120	Common Stock Equity Amount	\$29,646,672,631	Sum of Lines 115 to 119		120

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

Calculation of 13-Month Average Capitalization Balances Prior Year: 2022

Input cells are shaded gold

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

	<u>Col 1</u> 13-Month Avg. = Sum (Cols. 2-14)/13	Col 2 December 2021	Col 3 January 2022	Col 4 February 2022	<u>Col 5</u> March 2022	<u>Col 6</u> April 2022	<u>Col 7</u> May 2022	<u>Col 8</u> June 2022	<u>Col 9</u> July 2022	<u>Col 10</u> August 2022	Col 11 September 2022	<u>Col 12</u> October 2022	Col 13 November 2022	Col 14 December 2022	
	Description	2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	
Line	Bonds Account 221 (Note 1):														<u>Line</u>
100	\$35,902,319,269	36,443,675,751	\$36,443,675,751	\$37,701,175,751	\$37,402,939,854	\$37,802,939,854	\$34,802,939,854	\$36,302,939,854	\$34,802,939,854	\$34,802,939,854	\$34,802,939,854	\$35,152,939,854	\$35,152,939,854	\$35,115,164,559	100
	Reacquired Bonds Account 222 (Note 2):		, , , , , , , , ,	, , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, - , -	(, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, , , , , ,	, , , ,	, , , , , , , , , , , , , , , , , , , ,	
101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	101
	Long Term Debt Advances from Associated Companies Acco	unt 223 (Note 3):													
102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	102
	Other Long Term Debt Account 224 (Note 4):														
103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	103
	Unamortized Premium on Long Term Debt Account 225 (No	te 5)													
104	\$5,194,763	\$5,486,058	\$5,437,509	\$5,388,960	\$5,340,410	\$5,291,861	\$5,243,312	\$5,194,763	\$5,146,214	\$5,097,664	\$5,049,115	\$5,000,566	\$4,952,017	\$4,903,468	104
	Less Unamortized Discount on Long Term Debt Account 226														
105	\$29,798,499	\$26,193,407	\$25,988,886	\$29,773,586	\$29,533,807	\$29,294,027	\$29,051,110	\$31,909,259	\$31,617,071	\$31,356,562	\$31,080,214	\$30,803,866	\$30,527,518	\$30,251,169	105
	Unamortized Debt Expenses Account 181 (Note 7):														
106	\$147,190,030	\$141,834,875	\$139,180,836	\$154,146,640	\$151,239,653	\$149,023,142	\$145,693,422	\$153,951,064	\$148,704,564	\$146,725,096	\$148,910,951	\$146,556,830	\$144,670,397	\$142,832,915	106
	Unamortized Loss on Reacquired Debt Account 189 (Note 8)		4	4	4	4	4		4	A					
107	\$43,010,823	\$49,489,664	\$48,364,006	\$47,286,902	\$46,209,798	\$45,132,694	\$44,055,591	\$42,982,100	\$41,908,609	\$40,835,118	\$39,761,627	\$38,688,136	\$37,704,885	\$36,721,574	107
400	Preferred Stock Amount Account 204 (Note 9):	Ć257.004.575	6257.004.575	¢257.004.575	6257.004.575	6257.004.575	6257.004.575	¢257.004.575	6257.004.575	¢257.004.575	¢257.004.575	¢257.004.575	6257.004.575	6257.004.575	400
108	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	108
109	Unamortized Preferred Stock Issuance and Expense Costs (No. (\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	/¢E 040 27E\	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	100
109	روج,540,275) Net Gain (Loss) From Purchase and Tender Offers on Preferred	•••••	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$3,340,273)	(\$3,340,273)	(\$5,940,275)	(\$5,940,275)	(\$5,540,275)	(\$3,940,273)	(\$5,540,275)	(\$5,940,275)	109
110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$n	110
110	Total Proprietary Capital (Note 12)	70	Ψ	70	γo	γo	γo	γo	γo	Ç	Ψ	γo	70	ÇÜ	110
111	\$27,861,287,230	\$25,611,170,423	\$26,291,328,878	\$26,576,589,489	\$26,591,871,823	\$27,699,311,935	\$27,892,855,626	\$27,707,788,807	\$27,984,537,712	\$28,181,122,545	\$27,973,824,540	\$29,405,399,179	\$29,551,482,162	\$30,729,450,876	111
	Unappropriated Undist. Sub. Earnings Acct. 216.1 (Note 13):		<i>\$20,232,320,070</i>	<i>\$20,570,505,105</i>	<i>\$20,001,071,020</i>	<i>\$27,033,311,333</i>	<i>\$27,032,033,020</i>	<i>\$27,707,700,007</i>	ψ27,30 1,337,712	ψ20,101,122,0 13	ψ <i>Σ1,313,</i> 02 1,3 10	ψ23, 103,333,173	ψ23,331, 102,102	430,723,130,070	
112	\$382,837,267	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$838,890,207	112
	Accumulated Other Comprehensive Loss Account 219 (Note		, , , , , , , , , , , , , , , , , , , ,	+ - · · / / / / / /	+ - · · //	+ - · · · / - · · · / - · · · ·	, , ,	, ,	+,	+ - · · · · · · · · · · · · · · · · · ·	, , ,	, , ,	, , ,	, , , , , , , , , , , , , , , , , , , ,	_
113	(\$12,295,103)	(\$7,526,997)	(\$7,422,127)	(\$7,317,258)	(\$7,212,388)	(\$7,107,518)	(\$7,002,649)	(\$12,199,665)	(\$12,094,795)	(\$11,989,925)	(\$24,037,123)	(\$23,932,253)	(\$23,827,384)	(\$8,166,262)	113

1) Amount in Column 2 from FF1 112-113, L. 18, col d, amount in Column 14 from FF1 112-113, L. 18, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9221000, Company Code PGE1)

2) Amount in Column 2 from FF1 112-113, L. 19, col d, amount in Column 14 from FF1 112-113, L. 19, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9222000, Company Code PGE1) 3) Amount in Column 2 from FF1 112-113, L. 20, col d, amount in Column 14 from FF1 112-113, L. 20, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9223000, Company Code PGE1)

4) Amount in Column 2 from FF1 112-113, L. 21, col d, amount in Column 14 from FF1 112-113, L. 21, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9224000, Company Code PGE1)

5) Amount in Column 2 from FF1 112-113, L. 22, col d, amount in Column 14 from FF1 112-113, L. 22, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9225000, Company Code PGE1)

6) Amount in Column 2 from FF1 112-113, L. 23, col d, amount in Column 14 from FF1 112-113, L. 23, col d, amount in Column 14 from FF1 112-113, L. 23, col d, amount in Column 2 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9226000, Company Code PGE1) 7) Amount in Column 2 from FF1 110-111, L. 69, col d, amount in Column 14 from FF1 110-111, L. 69, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 9181000, 9181001, Company Code PGE1)

8) Amount in Column 2 from FF1 110-111, L. 81, col d, amount in Column 14 from FF1 110-111, L. 81, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9189000, Company Code PGE1)

9) Amounts in Columns 2-14 are from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 9204000, 9204020, Company Code PGE1)

10) Amounts in Columns 2-14 are from PG&E internal records (equal to the negative sum of G/L account for SAP accounts 2070020, 2130020, and 2140020; Company Code PGE1) 11) Amounts in Columns 2-14 are from PG&E internal records (because of non-use, there is no SAP account)

12) Amount in Column 2 from FF1 112-113, L. 16, col d, amount in Column 14 from FF1 112-113, L. 16, col d, amount in Column 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 2010000, 2040000, 2040001, 2070000, 2070020, 2110010, 2110015, 2130020,

2140001, 2440020, Company Code PGE1)

13) Amount in Column 2 from FF1 112-113, L. 12, col d, amount in Column 14 from FF1 112-113, L. 12, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 2161001, Company Code PGE1) 14) Amount in Column 2 from FF1 112-113, L. 15, col d, amount in Column 14 from FF1 112-113, L. 15, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 2190001, Company Code PGE1)

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

Long Term Debt Cost Percentage

Input cells are shaded gold

1) Calculation of Cost of Long Term Debt <u>Values</u> <u>Line</u> **Description Source** <u>Line</u> <u>Long-Term Debt Component - Denominator:</u> 100 (Plus) Bonds (Acct. 221) \$35,115,164,559 FF1 112-113, L. 18, col c 100 101 (Less) Reacquired Bonds (Acct. 222) \$0 FF1 112-113, L. 19, col c 101 **102** (Plus) Other Long-Term Debt (Acct. 224) \$0 FF1 112-113, L. 21, col c 102 103 (Plus) Unamortized Premium on Long-Term Debt (Acct. 225) \$4,903,468 FF1 112-113, L. 22, col c 103 104 (Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226) \$30,251,169 FF1 112-113, L. 23, col c 104 FF1 110-111, L. 69, col c 105 (Less) Unamortized Debt Expenses (Acct. 181) \$142,832,915 105 106 (Less) Unamortized Loss on Reacquired Debt (Acct. 189) \$36,721,574 FF1 110-111, L. 81, col c 106 107 LTD = Long Term Debt \$34,910,262,369 Lines ((100 + 102 + 103) - (101 + 104 + 105 + 106)) 107 <u>Long-Term Debt Component - Numerator:</u> 108 (Plus) Interest on Long-Term Debt (Acct. 427) \$1,302,886,803 FF1 114-117, L. 62, col c 108 \$49,588,678 FF1 114-117, L. 63, col c 109 109 (Plus) Amort. of Debt Disc. and Expense (Acct. 428) FF1 114-117, L. 64, col c 110 (Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1) \$16,245,343 110 111 (Less) Amort. of Premium on Debt-Credit (Acct. 429) \$1,326,141 FF1 114-117, L. 65, col c 111 112 (Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1) \$139,701 FF1 114-117, L. 66, col c 112 \$1,367,254,982 113 LTD interest Lines ((108 + 109 + 110) - (111 + 112)) 113 114 Cost of Long-Term Debt: 3.92% Line 113 / Line 107 114

301

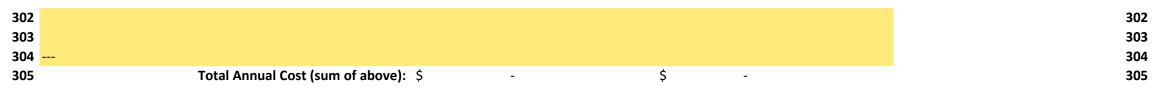
Pacific Gas and Electric Company Formula Rate Model Schedule 5-CostofCap-4

Preferred Stock Cost Percentage
Input cells are shaded gold

301

	4) 0 1 1 6 !! 5		_ "								
	1) Calculation of "P	referred Stock Cost			A	Deference					
ine 00		Total Annual Co	<u>Description</u> st of Preferred Stock:		<u>Amount</u>	Reference					<u>Li</u> 1
.00						Line 208, Col 9					
101 102		•	Preferred Stock Cost: al Cost of Preferred:		· ·	Line 305, Col 6 Line 100 + Line 101					1 1
.02		TOTAL ANNU	iai cost oi Preierred:		\$13,910,317	Line 100 + Line 101					1
03	To	otal Preferred Stock	Amount Outstanding:	:	\$257,994,550	Line 208, Col 5					1
04		Tot	al Premium/Discount		(\$5,940,273)	Line 208, Col 6					1
05		Tota	al Preferred Balance:		\$252,054,277	Line 103 + Line 104					1
.06		Preferred St	ock Cost Percentage:		5.52%	Line 102 / Line 105					1
	2) Preferred Stock	nformation for each	Outstanding Series								
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>		<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	-
	PG&E Records	PG&E Records	FF1 250-251, col a	PC	G&E Records	FF1 250-251, col f	PG&E Records	FF1 250-251, col e	= Col 5 + Col 6	= Col 4 x Col 7	
	Note 1	Note 1			Note 1		Note 1			Note 2	
ina	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	Li
<u>ine</u> 200	А	3/28/1905	6.000%	\$	1.50	\$105,291,525	(\$7,366,504)	4,211,661	\$97,925,021	\$6,317,492	
201	В	4/12/1905	5.500%	\$	1.38	\$29,329,075	(\$173,730)	1,173,163	\$29,155,345	\$1,613,099	
02	C	7/9/1941	5.000%	\$	1.25	\$10,000,000	\$726,283	400,000	\$10,726,283	\$500,000	
03	D	6/28/1948	5.000%	\$	1.25	\$44,454,300	(\$716,366)	1,778,172	\$43,737,934	\$2,222,715	
204	E	5/4/1949	5.000%	\$	1.25	\$23,358,050	\$542,539	934,322	\$23,900,589	\$1,167,903	
205	G	1/25/1950	4.800%	\$	1.20	\$19,825,775	\$1,006,320	793,031	\$20,832,095	\$951,637	
206	Н	6/22/1954	4.500%	\$	1.13	\$15,278,550	\$70,694	611,142	\$15,349,244	\$687,535	
207	1	10/25/1955	4.360%	\$	1.09	\$10,457,275	(\$29,509)	418,291	\$10,427,766	\$455,937	
.07			al Amount Outstandir	ıg (s			(\$5,940,273)	10,319,782	\$252,054,277	\$13,916,317	
208	3) Reacquired Prefe	erred Stock Informa	tion								
208	3) Reacquired Prefe				Col 4	Col 5	Col 6				
208	3) Reacquired Prefe Col 1	erred Stock Informa	tion Col 3		Col 4	<u>Col 5</u>	Col 6				
208					Col 4 Inamortized suance Cost	Col 5 Amortization Period	Col 6 Issuance Amortization Cost	Notes and Sources			

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)

<u>Col 6</u>

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

Transmission Plant Jurisdiction

Input cells are shaded gold

<u>Col 2</u>

<u>Col 3</u>

<u>Col 4</u>

<u>Col 5</u>

Transmission Plant in FERC Form 1 for Prior Year:

Transmission Plant balances are Prior Year ending balances from PG&E's FERC Form 1.

FERC Transmission Plant represents only Network Transmission plant that is eligible for inclusion in rate base and recoverable through the TO rate case.

<u>Col 1</u>

CPUC Transmission Plant represents Transmission Plant not recoverable through the TO rate case.

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

Notes:

1) For a description of the adjustments included in Col 3 and a reconciliation by FERC account to PG&E's FERC Form 1, please see WP_7-PlantInService 3.

2) FERC sub-account 359.1 "Asset Retirement Costs for Transmission Plant" is not included in rate base for purposes of the TO rate case.

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

Network Transmission Plant In Service

Input cells are shaded gold

1) Total Network Transmission Functional Plant

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

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

2) Network Transmission Functional Plant - High Voltage

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

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

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

Network Transmission Plant In Service

Input cells are shaded gold

3) Network Transmission Functional Plant - Low Voltage

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

			<u>Col 1</u>	Col 2	<u>Col 3</u>	Col 4	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u> Total of Col 1-12	
l in a	D.C. made	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354 57035400	355	356	357	358	359		
<u>Line</u>	<u>Month</u>	<u>Year</u>	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	<u>Total</u>	<u>Line</u>
	December	2021	\$29,727,454	\$108,722,857	\$211,537,017	\$74,192,763	\$4,718,207,720	\$31,169,847	\$503,640,176	\$2,017,210,507	\$1,482,520,771	\$166,938,584	\$164,636,286	\$94,920,414	\$9,603,424,396	300
301 .	lanuary	2022	\$29,731,220	\$109,557,508	\$219,984,235	\$77,961,068	\$4,765,583,013	\$31,255,375	\$504,994,619	\$2,048,272,443	\$1,509,282,897	\$167,578,684	\$165,234,300	\$95,535,268	\$9,724,970,631	301
302 1	February	2022	\$29,834,736	\$109,738,554	\$219,553,464	\$77,970,875	\$4,779,194,008	\$31,256,279	\$502,019,585	\$2,060,469,480	\$1,520,600,839	\$167,578,684	\$165,234,825	\$95,614,945	\$9,759,066,272	302
303 I	March	2022	\$31,267,021	\$109,876,803	\$219,963,041	\$78,116,151	\$4,782,898,580	\$31,256,277	\$506,436,642	\$2,079,057,199	\$1,508,461,600	\$167,579,726	\$165,461,950	\$97,290,256	\$9,777,665,248	303
304	April	2022	\$31,276,319	\$110,047,168	\$220,286,217	\$78,474,957	\$4,801,219,556	\$31,237,569	\$503,947,153	\$2,096,230,118	\$1,528,133,705	\$167,577,391	\$164,887,438	\$97,932,290	\$9,831,249,880	304
305 I	May	2022	\$33,574,372	\$110,169,359	\$220,488,956	\$79,018,594	\$4,822,100,668	\$31,237,571	\$493,893,214	\$2,106,241,881	\$1,559,805,691	\$167,336,504	\$164,885,877	\$98,358,984	\$9,887,111,672	305
306	lune	2022	\$33,741,862	\$110,210,976	\$220,018,673	\$80,348,744	\$4,816,778,172	\$31,237,581	\$494,595,513	\$2,122,469,013	\$1,572,893,602	\$167,336,478	\$165,014,052	\$98,538,118	\$9,913,182,784	306
307 .	luly	2022	\$33,817,711	\$110,241,630	\$220,159,592	\$81,350,374	\$4,820,336,724	\$31,248,020	\$495,529,287	\$2,138,571,879	\$1,582,193,683	\$167,336,527	\$165,271,309	\$98,464,740	\$9,944,521,476	307
308	August	2022	\$33,904,979	\$110,299,006	\$220,083,211	\$81,775,185	\$4,831,037,951	\$31,248,030	\$496,206,759	\$2,153,608,504	\$1,602,501,361	\$167,336,691	\$165,653,513	\$98,976,786	\$9,992,631,976	308
309 S	September	2022	\$33,612,192	\$110,412,656	\$220,314,683	\$85,857,599	\$4,845,663,135	\$31,248,034	\$494,130,229	\$2,162,539,106	\$1,610,134,667	\$167,335,104	\$164,478,641	\$100,290,720	\$10,026,016,766	309
310	October	2022	\$33,688,439	\$110,463,497	\$220,355,075	\$86,354,485	\$4,840,869,543	\$31,248,037	\$501,606,049	\$2,185,790,456	\$1,615,870,382	\$167,335,340	\$164,519,358	\$100,724,133	\$10,058,824,795	310
311	November	2022	\$33,759,910	\$110,477,568	\$220,472,677	\$87,798,635	\$4,839,463,718	\$31,248,040	\$505,288,856	\$2,202,813,620	\$1,649,751,751	\$167,335,208	\$164,464,827	\$101,014,735	\$10,113,889,547	311
312	December	2022	\$34,141,723	\$110,407,362	\$204,840,917	\$87,456,510	\$4,967,124,838	\$31,248,030	\$518,071,464	\$2,243,888,540	\$1,663,490,691	\$166,487,397	\$164,529,979	\$100,838,930	\$10,292,526,380	312
313	13-Month Averag	ge	\$32,467,534	\$110,048,072	\$218,312,135	\$81,282,765	\$4,817,729,048	\$31,241,438	\$501,566,119	\$2,124,397,134	\$1,569,664,742	\$167,314,794	\$164,944,027	\$98,346,178	\$9,917,313,986	313

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

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

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>			
			Col 2 + Col 3	Note 1	Note 1			
			Table 101 and	Birry Arrivand	Discussion of			
			Total Direct	Direct Assigned	Direct Assigned			
<u>Line</u>	<u>Month</u>	<u>Year</u>	Assigned CGI	<u>High Voltage</u>	Low Voltage		<u>u</u>	<u>Line</u>
400	December	2021	\$985,786,308	\$344,220,572	\$641,565,736	See WP_7-PlantInService 5, L. 122, col 1 and col 2 from annual update for Prior Year minus 1	4	400
401	December	2022	\$1,090,147,067	\$363,266,842	\$726,880,225	See WP_7-PlantInService 5, L. 122, col 1 and col 2	4	401
402	Average		\$1,037,966,688	\$353,743,707	\$684,222,981	(Line 400 + Line 401)/2	4	402

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

<u>Col 1</u>

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

<u>Col 4</u>

<u>Col 5</u>

<u>Col 3</u>

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

602

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

Network Transmission Plant In Service

Input cells are shaded gold

\$20,479,743 (Line 600 + Line 601)/2

<u>Col 5</u>

Col 3 * 24-

Allocators, L. 126 Allocators, L. 127

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

<u>Col 1</u>

Note 3

\$230,119,084

<u>Col 2</u>

24-Allocators,

L. 112

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

<u>Col 3</u>

Col 1 * Col 2

\$31,157,096

			Network	Network				
		Total Electric	Transmission	Transmission	High Voltage	Low Voltage		
<u>Line</u> <u>Month</u>	<u>Year</u>	Residual CGI	O&M Labor Factor	Corporate CGI	Corporate CGI	Corporate CGI	<u>Line</u>	<u>e</u>
600 December	2021	\$228,511,817	13.54%	\$30,939,479	\$10,602,777	\$20,336,702 See WP_7-PlantInService 5, L. 122, col 12 from annual update for Prior Year minus 1	600	o
601 December	2022	\$231,726,351	13.54%	\$31,374,713	\$10,751,929	\$20,622,783 See WP_7-PlantInService 5, L. 122, col 12	601	1

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

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

\$10,677,353

<u>Col 4</u>

Col 3 * 24-

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

Notes:

602 Average

1) Network Transmission Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Prior Year amounts by Functional Area, see WP_7-PlantInService 5, L. 122.

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

3) Corporate Residual (Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Areas only. For Prior Year amount, see WP_7-PlantInService 5, L. 122.

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

Abandoned Plant Balance and Amortization Prior Year: 2022

Input cells are shaded gold

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

1	\ Dri	or V	oar	Δha	ndor	har	Plant
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		<u>Col 1</u>	Col 2	Col 3	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u> (Col 6 + Col 8)/2	Col 10 Col 9 * Composite Tax Rate	<u>Col 11</u> Col 8 - Col 10	<u>Col 12</u> Col 9 - Col 10	<u>Col 13</u>	<u>Col 14</u>	
<u>Lin</u>	e	<u>Voltage</u>	Total Project Costs	Recoverable <u>Costs</u>	Amortization Period (yrs)		BOY Balance	Prior Year Amortization	EOY <u>Balance</u>	Average <u>Balance</u>	<u>ADIT</u>	EOY Balance Net of ADIT	Average Balance Net of ADIT	FERC Docket Number	Authorization <u>Status</u>	<u>Line</u>
	Total High Voltage Abandoned Plant (sum from below)	High	\$0	\$0	-		\$0	\$0	\$0		 \$0	\$0	\$0			100
	1 Total Low Voltage Abandoned Plant (sum from below)	Low	\$0	\$0			\$0	\$0	\$0	\$0	\$(\$0	\$0			101
102	Totals			\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0			102
										40	**		**			
103										\$0	\$0) \$0	\$0			103
104	4															104

Notes:

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

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

Forecast Net Plant Additions for Network Transmission Plant 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.

1) Total Forecast Net Plant Additions

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

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

2) High Voltage Net Plant Additions

High Voltage Net Plant Additions are the total of the forecasted Incremental Gross Plant less the Incremental Reserve. Incremental Gross Plant is the total of forecast Gross Plant Additions. Incremental Reserve is the total of the calculated depreciation related to the Incremental Gross Plant less the forecast Cost of Removal spend.

For the calculation of forecast Gross Plant Additions and Cost of Removal spend by planning order, see workpapers WP 9-PlantAdditions 1-4.

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

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

Forecast 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.

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

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

Forecast Net Plant Additions for Network Transmission Plant 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.

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.

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

Notes:

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

Accumulated Depreciation for Network Transmission Assets
Prior Year: 2022

Input cells are shaded gold

1) Total Accumulated Depreciation for Network Transmission Functional Plant

Total Accumulated Depreciation for Network Transmission Functional Plant is the total of the Accumulated Depreciation related to High Voltage (Section 2) and Low Voltage (Section 3) Network Transmission Plant.

The monthly balances in Lines 100 -112 are the end-of-month balances for Prior Year and December of Prior Year - 1.

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

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

Accumulated Depreciation balances for Network Transmission High Voltage Functional Plant are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the amounts related to

FERC Jurisdiction Transmission Plant that are eligible for inclusion in rate base, and recoverable through the TO rate case. The monthly balances in Lines 200 - 212 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

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

Accumulated Depreciation for Network Transmission Assets Prior Year: 2022

Input cells are shaded gold

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

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

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

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

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

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
			Col 2 + Col 3	Note 1	Note 1	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Total CGI</u>	<u>High Voltage</u>	<u>Low Voltage</u>	<u>Line</u>
400	December	2021	\$334,009,023	\$121,844,421	\$212,164,602 See WP_10-AccDep 4, L. 122, Col 1 and Col 2 from annual update for Prior Year minus 1	400
401	December	2022	\$404,647,887	\$141,543,433	\$263,104,454 See WP_10-AccDep 4, L. 122, Col 1 and Col 2	401
402	Average		\$369,328,455	\$131,693,927	\$237,634,528 (Line 400 + Line 401)/2	402

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

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

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
			Note 2	24-Allocators,	Col 1 * Col 2	Col 3 * 24-	Col 3 * 24-Allocators,	
			Note 2	L. 113	COLL COLZ	Allocators, L. 126	L. 127	
				Network	Network			
			Total PG&E	Transmission	Transmission			
<u>Line</u>	<u>Month</u>	<u>Year</u>	Residual CGI	O&M Labor Factor	Corporate CGI	High Voltage	Low Voltage	<u>Line</u>
500	December	2021	\$1,006,714,731	9.58%	\$96,397,628	\$33,034,899	\$63,362,729 See	WP_10-AccDep 4, L. 122, Col 11 from annual update for Prior Year minus 1
501	December	2022	\$1,120,986,953	9.58%	\$107,339,725	\$36,784,691	\$70,555,034 See	WP_10-AccDep 4, L. 122, Col 11
502	Average		\$1,063,850,842	_	\$101,868,676	\$34,909,795	\$66,958,881 (Line	e 500 + Line 501)/2

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

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

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
			Note 3	24-Allocators,	Col 1 * Col 2	Col 3 * 24-	Col 3 * 24-Allocators,		
			Note 5	L. 112	COIT COIZ	Allocators, L. 126	L. 127		
				Network	Network				
			Total Electric	Transmission	Transmission				
<u>Line</u>	Month	<u>Year</u>	Residual CGI	O&M Labor Factor	Corporate CGI	High Voltage	Low Voltage		<u>Line</u>
600	December	2021	\$77,287,812	13.54%	\$10,464,424	\$3,586,097	\$6,878,328 S	ee WP_10-AccDep 4, L. 122, Col 12 from annual update for Prior Year minus 1	600
601	December	2022	\$93,272,379	13.54%	\$12,628,663	\$4,327,769	\$8,300,895 S	ee WP_10-AccDep 4, L. 122, Col 12	601
602	Average		\$85,280,095	_	\$11,546,544	\$3,956,933	\$7,589,611	Line 600 + Line 601)/2	602

Accumulated Depreciation for Network Transmission Assets
Prior Year: 2022

Input cells are shaded gold

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

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

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

Notes

1) Accumulated Depreciation for Direct Assigned CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Prior Year amounts by Functional Area, see WP_10-AccDep 4, L. 122, cols 1 and 2.

2) Accumulated Depreciation for Corporate Residual (Gas and Electric) CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Functional Areas. For Prior Year amount, see WP_10-AccDep 4, L. 122, col 11.

3) Accumulated Depreciation for Corporate Residual (Electric) CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Area only. For Prior Year amount, see WP_10-AccDep 4, L. 122, col 12.

<u>Line</u> 200

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

Network Transmission Depreciation Expense

Input cells are shaded gold

Prior Year: 2022

1) Depreciation Expense for Network Transmission Functional Plant

<u>Col 1</u>

<u>Col 1</u>

<u>Col 1</u>

<u>Line</u>

300

<u>Year</u>

2022

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

The Depreciation Expense amounts by FERC Account and Asset Class in Lines 100 and 101 represent the amounts related to High Voltage and Low Voltage Network Transmission Plant.

<u>Col 4</u>

Col 3 * 24-

<u>Col 4</u>

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

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

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

<u>Col 5</u> Col 3 * 24-

<u>Col 5</u>

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

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

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

Note 2	L. 113	COLL * COLZ	Allocators, L. 126	Allocators, L. 127
Total PG&E	Network	Transmission		
Corporate	Transmission	Allocation of	High Voltage	Low Voltage
Residual CGI	O&M Labor Factor	Corporate CGI	Corporate CGI	Corporate CGI
\$269,126,509	9.58%	\$25,770,118	\$8,831,267	\$16,938,850

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

<u>Col 3</u>

<u>Col 3</u>

Col 2

<u>Col 2</u>

24-Allocators,

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

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

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

<u>Col 2</u>

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.

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

Calculation of Depreciation Expense Rate Adjustment for Proposed Depreciation Rates

The following sections (Sections 6-9) are used to calculate the Depreciation Expense Rate Adjustment, which is a method to account for the potential difference in the Base TRR that would result from changing the depreciation rates for Network Transmission Functional Plant.

The Depreciation Expense Rate Adjustment factors into the Base TRR only in filings where there are proposed depreciation rates for the rate year that are different from the rates used to record depreciation expense in the Prior Year.

<u>Line</u> 612

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

Network Transmission Depreciation Expense Prior Year: 2022

6) Total Network Transmission Functional Plant

Input cells are shaded gold

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

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

7) Proposed Network Transmission Functional Plant Depreciation Rates

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

The rates listed below are annual rates.

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

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

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

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

9) Depreciation Expense Rate Adjustment

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

i	n	e		

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

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

DEPRECIATION RATES (Note 1)

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

2) COMMON	GENERAL	AND INTANGIB	I E (CGI) DI ANI	(Note 4)
ZI COMMUNICIA.	GENERAL	AIND IN LANGID	LE (CGI) PLAN	i inole 4)

1) ELECTRIC TRANSMISSION PLANT (Note 2)

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

Notes:

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

 4) See CPUC Decision 20-12-005. In the event the CPUC modifies these depreciation rates in the future, pursuant to the Protocols, PG&E will make a single issue filing at FERC to modify these rates.

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

Calculation of Components of Working Capital

Input cells are shaded gold

1) Calculation of Materials and Supplies

Materials and Supplies balances are recorded in FERC Account 154.

			<u>Col 1</u>	Col 2	Col 3	Col 4	
			Note 1	Note 2	Col 2 * 24-Allocators, L. 126	Col 2 * 24-Allocators, L. 127	
			Total	Total			
			Company	Network	High	Low	
Line	<u>Month</u>	<u>Year</u>	Materials & Supplies	Transmission	Voltage	<u>Voltage</u>	<u>Line</u>
100	December	2021	\$552,298,302	\$90,974,457	\$31,176,410	\$59,798,047	100
101	January	2022	\$564,783,471	\$91,924,106	\$31,501,849	\$60,422,256	101
102	February	2022	\$574,682,220	\$91,973,233	\$31,518,685	\$60,454,548	102
103	March	2022	\$588,948,417	\$91,947,228	\$31,509,773	\$60,437,455	103
104	April	2022	\$604,137,329	\$92,350,284	\$31,647,898	\$60,702,386	104
105	May	2022	\$615,409,862	\$89,109,405	\$30,537,268	\$58,572,137	105
106	June	2022	\$614,743,670	\$88,120,388	\$30,198,338	\$57,922,050	106
107	July	2022	\$626,365,737	\$90,877,743	\$31,143,267	\$59,734,476	107
108	August	2022	\$654,666,818	\$96,836,444	\$33,185,279	\$63,651,165	108
109	September	2022	\$666,037,934	\$95,538,069	\$32,740,333	\$62,797,735	109
110	October	2022	\$682,317,107	\$97,328,714	\$33,353,977	\$63,974,737	110
111	November	2022	\$720,967,138	\$103,100,375	\$35,331,891	\$67,768,484	111
112	December	2022	\$751,427,249	\$107,423,252	\$36,813,316	\$70,609,937	112
113	13-Month Average		\$632,060,404	\$94,423,361	\$32,358,330	\$62,065,032	113

2) Calculation of Prepayments

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

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

Prior Year: 2022

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

Calculation of Components of Working Capital

Input cells are shaded gold

						40% Plant / 60%		
Allocation Method from Total	Company to Electric Transmissio	n Network			Plant Ratio	Labor Average	Labor Ratio	
213 Allocation Factor	24-Allocators, L. 116, L. 135, L.	. 113		_	16.09%	12.18%	9.58%	213
	(Sum Line 200 to Line							
214 a) 13 Month Avg Calculation	212) / 13	\$662,601,540	\$12,671,999	\$649,929,540	\$14,642,353	\$438,925,734	\$196,361,454	214
215 Allocated Prepayments	Line 213 * Line 214			\$74,616,856	\$2,355,308	\$53,459,024	\$18,802,524	215
216 b) EOY Calculation217 Allocated Prepayments	Line 212 Line 213 * Line 216	\$570,965,645	\$10,875,252	\$560,090,393 \$64,247,105	\$6,464,223 \$1,039,808	\$391,506,193 \$47,683,554	\$162,119,977 \$15,523,743	216 217

Notes:

- Note 1: Materials and Supplies month-end balances are extracted from SAP by querying by General Ledger (GL) Account. December balances are from FF1 227, L. 12, cols b and c.
- Note 2: PG&E's supply chain management team uses specific material codes to assign recorded inventory balances to Network Transmission.
- Note 3: PG&E conducted a query of the subaccounts of General Ledger (GL) Account 165 and removed all prepayments that are directly assigned to PG&E's Generation department in col 4.
- Note 4: PG&E conducted a query of GL Acct 165 for prepaid amounts related to A&G account 924 property insurance and reflected the month-end recorded balances in col 6.
- Note 5: PG&E conducted a query of GL Acct 165 for prepaid amounts related to A&G account 925 general liability insurance and reflected the month-end recorded balances in col 7.
- Note 6: PG&E conducted a query of GL Acct 165 for other prepaid amounts consisting of Acct 308.1 excise taxes, property taxes and miscellaneous and reflected the month-end recorded balances in col 8.

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

Accumulated Deferred Income Taxes Prior Year: 2022 Input cells are shaded gold 1) Summary of Accumulated Deferred Income Taxes a) End of Year Accumulated Deferred Income Taxes <u>Col 2</u> <u>Col 3</u> <u>Col 1</u> **Total ADIT** <u>Source</u> <u>Account</u> 100 \$512,503,867 Line 212, Col. 2 100 Account 190 101 (\$2,074,332,358) Line 309, Col. 2 101 Account 282 102 \$0 Line 406, Col. 2 102 Account 283 103 103 Account 255 (\$4,007,558) Line 505, Col. 2 104 104 Total Accumulated Deferred Income Taxes (\$1,565,836,049) Sum of Lines 100 to 103 b) Beginning of Year Accumulated Deferred Income Taxes **BOY ADIT** <u>Source</u> (\$1,508,728,940) WP_14-ADIT 1, L. 100, col 7 105 Total Accumulated Deferred Income Taxes c) Average of Beginning and End of Year Accumulated Deferred Income Taxes Average ADIT <u>Source</u> Weighted Average ADIT: (\$1,535,183,352) Line 614, Col. 8 106 107 107 Adjustment for Forecasted Proration vs Actual Proration: \$0 WP_14_ADIT, Tab 8, Col 13, Line 130 Adjusted Average ADIT (\$1,535,183,352) Line 106 + Line 107 108 2) Account 190 Detail <u>Col 1</u> <u>Col 2</u> <u>Col 3</u> <u>Col 4</u> <u>Col 5</u> <u>Col 6</u> <u>Col 7</u> END BAL per G/L Electric **Gas and Other Electric Labor** Line ACCT 190 DESCRIPTION Sum Col 3 to Col 6 **Non-ISO Related Costs** ISO Only **Plant Related** Related Description Reference <u>Line</u> Electric: (\$265,747,491) WP_14-ADIT 2, L. 100, Col 2 200 190.000 Environmental (\$265,747,491) Gas and Other Non-ISO Related Costs 201 201 190.000 Compensation \$51,907,982 \$51,907,982 Gas and Other Non-ISO Related Costs WP_14-ADIT 2, L. 101, Col 2 202 190.000 Vacation Timing Differences \$38,055,369 \$11,199,258 \$26,856,111 Relates to all Regulated Electric Property 202 WP_14-ADIT 2, L. 102, Col 2 203 190.000 Contributions In Aid of Construction (CIAC) \$67,177,504 \$67,177,504 Gas and Other Non-ISO Related Costs WP_14-ADIT 2, L. 103, Col 2 203 204 190.000 Injuries and Damages 204 \$1,326,120,555 \$1,326,120,555 Gas and Other Non-ISO Related Costs WP_14-ADIT 2, L. 104, Col 2 205 190.000 California Corporation Franchise Tax (\$352,127,944) (\$351,823,303) (\$304,641) Relates to all Regulated Electric Property WP_14-ADIT 2, L. 105, Col 2 206 206 190.000 Net Operating Losses Deferred Taxes \$6,773,217,926 \$493,153,592 \$7,266,371,518 WP_14-ADIT 2, L. 106, Col 2 and WP_14-ADIT 3, L. 113 Property-Related FERC Costs 207 190.000 ITC FAS 109 Deferred Taxes WP_14-ADIT 2, L. 107, Col 2 Gas and Other Non-ISO Related Costs (\$60,584,015) Relates to all Regulated Electric Property 208 208 190.000 Property Tax Timing Differences (\$80,712,788) (\$20,128,773) WP_14-ADIT 2, L. 108, Col 2 **209 190.000** Other \$2,152,134,507 \$2,123,212,884 \$28,921,623 Relates to all Regulated Electric Property WP_14-ADIT 2, L. 109, Col 2 209 \$9,715,136,542 \$26,856,111 Sum of Above Lines beginning on Line 200 210 210 \$10,203,179,212 \$522,075,215 (\$60,888,656) Total Account 190 211 21.69% 13.54% 24-Allocators, L. 119, 112 211 Allocation Factors (Plant and Wages) \$512,503,867 \$3,636,197 Line 210 * Line 211 for Cols 5 and 6 212 Total Account 190 ADIT \$522,075,215 (\$13,207,545) (Sum of amounts in Columns 4 to 6) \$10,203,179,212 Must match amount on Line 210 Col 2 FERC Form 1 Account 190 FF1 234, L. 18, col c 213 3) Account 282 Detail <u>Col 4</u> <u>Col 7</u> <u>Col 1</u> <u>Col 2</u> <u>Col 3</u> <u>Col 5</u> <u>Col 6</u> END BAL per G/L **Gas and Other Total Company Total Company Labor** Line ACCT 282 DESCRIPTION Related Sum Col 3 to Col 6 Non-ISO Related Costs ISO Only **Plant Related** Description <u>Line</u> 300 300 282.000 Fully Normalized Deferred Tax (\$2,095,571,016) (\$2,095,571,016) Property-Related FERC Costs WP_14-ADIT 4, L. 103, Col 2 301 301 282.000 Property/Non-ISO (\$8,034,316,898) (\$8,034,316,898) Property-Related CPUC Costs (\$497,928,581) 302 282.000 Common Plant (\$497,928,581) WP_14-ADIT 4, L. 117, Col 2 Property-Related Costs 303 303 304 305 304 305 306 306 307 Total Account 282 (\$10,627,816,495) (\$8,034,316,898) (\$2,095,571,016) (\$497,928,581) \$0 Sum of Above Lines beginning on Line 300 307 308 9.58% 24-Allocators, L. 122, 116, 113 308 Allocation Factors (Plant and Wages) 95.16% 16.09% (\$2,074,332,358) \$0 Line 307 * Line 308 for Cols 4 to 6 309 309 **Total Account 282 ADIT** (\$1,994,237,621) (\$80,094,737) (Sum of amounts in Columns 4 to 6) FERC Form 1 Account 282 (\$10,627,816,495) FF1 274-275, L. 9, col k 310 311 311 Not Used 312 312 FERC Form 1 Account 282 (\$10,627,816,495) Must match amount on Line 307 Col 2

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

Accumulated Deferred Income Taxes Prior Year: 2022 Input cells are shaded gold 4) Account 283 Detail <u>Col 7</u> <u>Col 1</u> <u>Col 2</u> <u>Col 4</u> <u>Col 3</u> END BAL per G/L **Gas and Other Total Company Total Company Labor** Line ACCT 283 DESCRIPTION Sum Col 3 to Col 6 **Non-ISO Related Costs** ISO Only **Plant Related** Related Description Electric: 400 283.000 Loss on Reaquired Debt FF1 276-277, L. 3 + L. 11, col k (\$35,791,746) (\$35,791,746) Gas and Other Non-ISO Related Costs FF1 276-277, L. 4 + L. 12, col k 401 283.000 Balancing Accounts (\$2,322,462,756) (\$2,322,462,756) 401 Relates Entirely to CPUC Balancing Account Recovery 402 283.000 Other (\$421,270,881) (\$421,270,881) FF1 276-277, L. 5 + L. 14 + L.18, col k 402 Gas and Other Non-ISO Related Costs 403 403 (\$2,779,525,383) (\$2,779,525,383) \$0 \$0 Sum of Above Lines beginning on Line 400 Total Account 283 405 Allocation Factors (Plant and Wages) 16.09% 9.58% 24-Allocators, Lines 116, 113 405 \$0 Line 404 * Line 405 for Cols 5 and 6 Total Account 283 ADIT \$0 (Sum of amounts in Columns 4 to 6) FERC Form 1 Account 283 (\$2,779,525,383) Must match amount on Line 404 Col 2 FF1 276-277, L. 19, col k 407 5) Account 255 Detail <u>Col 7</u> <u>Col 1</u> <u>Col 2</u> <u>Col 3</u> <u>Col 4</u> <u>Col 5</u> END BAL per G/L **Gas and Other Total Company Total Company Labor** Line ACCT 255 DESCRIPTION Sum Col 3 to Col 6 **Non-ISO Related Costs** ISO Only **Plant Related** Related Description <u>Line</u> Electric: 255.000 Investment Tax Credits (\$81,897,948) (\$2,607,490) WP_14-ADIT 7, L. 100, Col 6 (\$79,290,458) Property-Related FERC Costs 255.000 Investment Tax Credits - Common (\$9,487,722) WP_14-ADIT 7, L. 101 , col 6 501 (\$9,487,722) Property-Related Costs 502 255.000 Investment Tax Credits -Other \$36,396 Gas and Other Non-ISO Related Costs 502 \$36,396 503 Total Electric 255 (\$91,349,274) (\$79,254,062) (\$2,607,490) (\$9,487,722) \$0 Sum of Above Lines beginning on Line 500 504 9.58% 24-Allocators, L. 122, 116, 113 504 Allocation Factors (Plant and Wages) 95.16% 16.09% (\$1,526,156) \$0 Line 503 * Line 504 for Cols 4 to 6 505 **Total Account 255 ADIT** (\$4,007,558) (\$2,481,402) (Sum of amounts in Columns 4 to 6) (\$91,349,274) Must match amount on Line 503 Col 2 506 FERC Form 1 Account 255 FF1 266-267, L. 8 + L. 12, col h 6) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(I)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008 <u>Col 7</u> <u>Col 1</u> <u>Col 3</u> <u>Col 4</u> <u>Col 5</u> = Col 2 * Col 6 Col 5 / Tot. Days Prior Month Col 8 + Col 7 See Note 1 See Note 2 Mthly Deferred Deferred **Number of Days** Monthly **Annual Accumulated** Prorata **Future Test Period** Tax Amount Tax Balance Days in Month Left in Period <u>Percentages</u> Prorata Amounts **Prorata Calculation** <u>Line</u> Beginning Deferred Tax Balance (Line 105, Col. 2) 600 (\$1,508,728,940) 100.00% (1,508,728,940) 335 (\$4,367,781) 601 2022 January (\$4,758,926) (\$1,513,487,866) 91.78% (1,513,096,721) 307 2022 February (\$4,758,926) (\$1,518,246,791) 84.11% (\$4,002,713) (1,517,099,434) (\$4,758,926) (\$1,523,005,717) 276 (\$3,598,530) (1,520,697,964) 75.62% 2022 April (\$4,758,926) (\$1,527,764,643) 67.40% (\$3,207,386) (1,523,905,350) 605 2022 May (\$4,758,926) (\$1,532,523,569) 215 58.90% (\$2,803,203) (1,526,708,553) 2022 June (\$4,758,926) (\$1,537,282,494) 185 50.68% (\$2,412,058) (1,529,120,611) 2022 July 154 (\$4,758,926) 42.19% (\$2,007,876) (1,531,128,486) (\$1,542,041,420) 608 2022 August (\$4,758,926) 123 33.70% (\$1,603,693) 608 (\$1,546,800,346) (1,532,732,179) 2022 September (\$4,758,926) (\$1,551,559,271) 93 25.48% (\$1,212,548) (1,533,944,727) 609 610 610 2022 October (\$4,758,926) (\$1,556,318,197) 16.99% (\$808,365) (1,534,753,093) 30 611 611 2022 November (\$4,758,926) 8.77% (\$417,221) (1,535,170,314) (\$1,561,077,123) 2022 December 0.27% 612 612 (\$4,758,926) (\$1,565,836,049) (\$13,038) (1,535,183,352) 613 **Ending Balance** (\$1,565,836,049) 613 614 614 Weighted Average ADIT Balance: (1,535,183,352)

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

Accumulated Deferred Income Taxes Prior Year: 2022 Input cells are shaded gold

	input cens	s are snaueu goiu											
	7) Tax No	ormalization Calculation Pursuant to Treas. Reg §1.167(I)-1(h)(6); PL	LR 9313008; 9202029; 922404; 20	1717008 for the Forecasted Plant	Additions								
	•	Assumption Tax Depreciation - MACRS Half Year Convention over			Year 1 Tax Depr Rate	Year 2 Tax Depr Rate							
			Gross		5.00%	9.50%	27.98%	1-BaseTRR, Line 405		Prorata	Monthly	Accumulated	
			<u>Plant Adds</u>	Book Deprec	Tax Deprec	Tax Deprec	ADIT projected	Amortization of Excess ADIT	Adjusted ADIT Projected	<u>Percentages</u>	<u>ADIT</u>	<u>ADIT</u>	
		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	
			9-PlantAdditions Col 1, Lines	Col 2 * 12-DepRates, Col 9, Line			Col 3 - Col 4 * 1-BaseTRR					Prior Month Col 11 +	
<u>Line</u>	<u>Year</u>	Plant Additions	100-111	110/12 * Remaining Months	Col 2 * Col 1, Line 729		Line 402	1-BaseTRR, Line 405/12	Col 6 + Col 7	Col 6, Lines 600-612	Col 8 * Col 9	Col 10	
700	2023	January	\$55,340,744	1,585,294	2,767,037		(330,694)	\$1,767,40	\$1,436,706	91.78%	1,318,620	1,318,620	700
701	2023	February	\$69,352,119	1,821,109	3,467,606		(460,749)	\$1,767,40	\$1,306,651	84.11%	1,099,019	2,417,639	701
702	2023	March	\$84,168,509	2,009,247	4,208,425		(615,409)	\$1,767,40			871,094		
703	2023	April	\$195,584,191	4,202,037	9,779,210		(1,560,694)	\$1,767,40			•		703
704	2023	May	\$122,601,960	2,341,375	6,130,098		(1,060,221)	\$1,767,40			•		704
705	2023	June	\$246,277,911	4,115,353	12,313,896		(2,294,247)	\$1,767,40			• • •		705
706	2023	July	\$41,886,224	599,938	2,094,311		(418,180)	\$1,767,40			•		706
707	2023	August	\$64,514,103	770,031	3,225,705		(687,186)	\$1,767,40			•		707
708	2023	September	\$102,755,732	981,182	5,137,787		(1,163,168)	\$1,767,40			•		708
709	2023	October	\$87,574,375	627,165	4,378,719		(1,049,820)	\$1,767,40			·		
710	2023	November	\$60,098,353	286,930	3,004,918		(760,591)	\$1,767,40			•		710
711	2023	December	\$130,277,673	310,995	6,513,884		(1,735,792)	\$1,767,40		_	87	4,875,050	711
712		Sub-total Additions	\$1,260,431,894	19,650,657	63,021,595		(12,136,750)	\$21,208,79	9 \$9,072,049				712
713		Balance		Filing Very Q. Data Very Dis Adda	Data Van Dit Adda Data Van Tan	Filing Veen Dis Adde Dess Veen	(12,136,750)		9,072,049	100%	9,072,049	9,072,049	713
				_	Rate Year Plt Adds Rate Year Tax			Amortization of Fusion ADIT	Adinated ADIT Dual 4 - 4	Droroto Dorocatore	Monthly ADIT	Accumulated ADIT	
			<u>Plant Adds</u>	Book Deprec Rate Year	<u>Deprec</u>	<u>Tax Deprec</u>	ADIT projected	Amortization of Excess ADIT	Adjusted ADIT Projected	Prorata Percentages	Monthly ADIT	Accumulated ADIT	
				((Col 2, Line 712/12)*12-									
				DepRates, Col 9, Line 110) + ((Col									
			9-PlantAdditions Col 1, Lines	2*12-DepRates, Col 9, Line		Col 2, Line 712 * Col 1, Line						Prior Month Col 11 +	
<u>Line</u>		Rate Year Plant Additions	112-123	110/)12 * Remaining Months)	Col 2 * Col 1, Line 729	730/12	BaseTRR Line 402	1-BaseTRR, Line 405/12	Col 6 + Col 7	Col 6, Lines 600-612	Col 8 * Col 9	Col 10	
714	2024	January	\$55,109,133	4,587,526	2,755,457		(2,279,642)	\$1,767,40					714
715	2024	February	\$106,226,944		5,311,347		(2,656,063)	\$1,767,40					
716	2024	March	\$88,345,572	5,117,827	4,417,279		(2,596,282)	\$1,767,40					
717	2024	April	\$119,667,140	5,579,861	5,983,357		(2,905,234)	\$1,767,40					
718	2024	May	\$116,543,495	5,234,542	5,827,175		(2,958,161)	\$1,767,40					
719		June	\$66,454,498		3,322,725		(2,569,401)	\$1,767,40					
720	2024	July	\$98,550,311	4,420,406	4,927,516		(2,934,228)	\$1,767,40					
721	2024	August	\$140,050,138	4,680,486	7,002,507		(3,442,106)	\$1,767,40					
722	2024	September	\$98,701,984		4,935,099		(3,067,612)	\$1,767,40					
723 724	2024 2024	October	\$75,330,090	3,548,345	3,766,505		(2,853,370)	\$1,767,40					
724 725	2024	November	\$125,850,538 \$377,359,226	3,609,721 3,909,688	6,292,527 18,867,961		(3,543,067) (6,978,184)	\$1,767,40 \$1,767,40					
725 726	2024	December Sub-total Additions	\$1,468,189,069	54,557,346	73,409,453		(38,783,349)	\$1,767,40 \$21,208,79		<u></u>	(14,276)	3,610,555	725 726
								<i>41</i>	(+=:/-: //	,			
727		Total Additions Impact of ADIT on Forecasted Plant Additions Plus Amortization	\$2,728,620,964	\$74,208,003	\$136,431,048	3 \$119,741,030	(50,920,099)					3,610,555	/2/
728		of Excess ADIT										332,444 Note 3	
												Note 3	
<u>Line</u>	<u>Year</u>	Table 1 - MACRS 15-Yr Prop											<u>Line</u>
729	1	5.009											729
730	2	9.50%											730
731	3	8.559											731
732	4	7.709											732
733	5	6.939											733
734	6	6.239											734
735	7	5.90%											735
736	8	5.90%											736
737	9	5.919											737
738	10	5.90%											738
739	11	5.919											739
740	12	5.90%											740
741	13	5.919											741
742	14	5.90%											742
743	15 16	5.919											743
744	16	2.95%	/0										744
	Notes:												

Notes:

1) The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.

2) For January through December = previous month balance plus amount in col 2.

3) Formula for Line 728 (Line 727 x 1-BaseTRR L. 220) x (1-BaseTRR L. 402/(1 - 1-BaseTRR L. 402))+(Line 727 x 1-BaseTRR L 216)

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

Network Upgrade Credit and Interest Expense

Input cells are shaded gold

Prior Year: 2022

Beginning of Year Balances						
<u>Line</u>	Description	<u>Balance</u>		Source	<u>Notes</u>	<u>Line</u>
100 Outstanding Network Upgra	de Credits Recorded in FERC Acct 252	\$126,586,601	WP_15-NUC 1, L. 100, col 10			100
101 FERC Acct 252 Other		\$129,287,223	Line 102 - Line 100			101
102 Total Acct 252 - Customer A	dvances for Construction	\$255,873,824	FF1 112-113, L. 56, col d			102
End of Year Balances						
<u>Line</u>	Description	<u>Balance</u>		Source	<u>Notes</u>	<u>Line</u>
103 Outstanding Network Upgra	de Credits	\$159,139,745	WP_15-NUC 2, L. 100, col 10			103
104 FERC Acct 252 - Other		\$129,535,990	Line 105 - Line 103			104
105 Total Acct 252 - Customer A	dvances for Construction	\$288,675,735	FF1 112-113, L. 56, col c			105
106 Interest on Network Upgrad	le Credits Recorded in FERC Acct 431	\$1,745,354	WP_15-NUC 2, L. 101, col 7			106
107 FERC Acct 431 - Other		\$119,353,902	Line 108 - Line 106			107
108 Total Acct 431 - Other Intere	est Expense	\$121,099,256	FF1 114-117, L. 68, col c			108
109	Average of EOY and BOY	\$142,863,173	Average of Lines 100 and 103			109

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

	Unfunded Reserves				Prior Year: 2022
	Input cells are shaded gold			_	
Line	1) Summary of Unfunded Reserves Average Balances	Col 1	Col 2	<u>Source</u>	Line
100	Sum of BOY/EOY Averages		(\$125,198,867)	Sum Lines 205, 303, 401, 503, 603	100
101	Sum of EOY Values		(\$131,293,248)	Sum col 2, Lines 204, 302, 400, 502, 602	101
	2) Calculation of Allocated Assured Venetics				
	2) Calculation of Allocated Accrued Vacation	<u>Col 1</u>	<u>Col 2</u>		
	Description.	,			Line.
<u>Line</u>	Description Total Company Asserted Vacation Liability	Beginning of year (BOY)	End of Year (EOY)	Source	<u>Line</u>
200	Total Company Accrued Vacation Liability	(\$361,396,928)	(\$337,515,363)		200
201	Less: Permanent Accounting Adjustment Net Accrued Vacation	\$45,700,000	\$45,700,000	Line 200 + Line 201	201 202
202 203	Labor Allocation Factor	(\$315,696,928) 9.58%		24-Allocators, Line 113	202
203	Allocated Accrued Vacation	(\$30,229,452)		Line 202 * Line 203	203
204	Allocated Accided Vacation	(330,223,432)	(327,342,001)	Line 202 Line 203	204
205		BOY/EOY Average:	(\$29.086.067)	Average of Line 204, Col 1 and Col 2	205
			(+==,===,===,		
	3) Calculation of Allocated Preferred Stock Dividends Payable				
		Col 1	Col 2		
		Beginning of year	End of Year	<u>Source</u>	
300	Dividends Declared-Preferred Stock (Acct. 437)	(\$41,748,952)	\$0	Negative 5-CostofCap-4, Line 102 (see Note 3)	300
301	Electric Plant over Total Plant	16.09%	16.09%	24-Allocators, Line 116	301
302	Allocated Preferred Stock Dividends Payable	(\$6,715,564)	\$0	Line 300 * Line 301 (see Note 3)	302
303		BOY/EOY Average:	(\$3,357,782)	Average of Line 302, Col 1 and Col 2	303
	4) Calculation of Transition Cost				
		Col 1	Col 2		
		Beginning of year	End of Year	<u>Source</u>	
400	Transition Cost	\$0		see Note 4	400
401		BOY/EOY Average:	\$0	Average of Line 400	401
	5) 0.1. 1.1				
	5) Calculation of Injuries and Damages	Cald	6-12		
		Col 1	Col 2		
F00	Injuries and Damages	Beginning of year	End of Year	Source NO. 16 Unfunded Personner L. 101 and L. 105 See N	o+o E
500	Injuries and Damages	(\$674,113,891)	(\$847,080,716)	WP_16-UnfundedReserves, L. 101 and L. 105, See N	ote 5 500

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

501	Liability Insurance Allocation Factor	12.18%	12.18%	24-Allocators, Line 135	501
502	Allocated Injuries and Damages	(\$82,103,799.86)	(\$103,170,320)	Line 500 * Line 501 (see Note 5)	502
503		BOY/EOY Average:	(\$92,637,060)	Average of Line 502, Col 1 and Col 2	503
	6) Calculation of Severances				
		Col 1	Col 2		
		Beginning of year	End of Year	<u>Source</u>	
600	Severance	(\$581,361)	(\$1,882,384)	WP_16-UnfundedReserves, L. 201 and L. 205, See Note 5	600
601	Labor Allocation Factor	9.58%	9.58%	24-Allocators, Line 113	601
602	Allocated Injuries and Damages	(\$55,668.03)	(\$180,247)	Line 600 * Line 601 (see Note 6)	602
603		BOY/EOY Average:	(\$117,958)	Average of Line 602, Col 1 and Col 2	603

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

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

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

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

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

Regulatory Assets and Liabilities 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 Liabilities (Account 254). This Schedule does not include Abandoned Plant costs recovered through Schedule 8.

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

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

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

nstructions:

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

۷)	insert additional lines as necessary for additional issues.					
				Prior Year		
<u>Line</u>				<u>Amount</u>	Calculation or Source	
100 O	ther Regulatory Assets and Liabilities (EOY):				\$0 Line 103, col 2	
	ther Regulatory Assets and Liabilities (BOY/EOY average):				\$0 Avg. of Line 103 col 1 and col 2	
102 A	mortization and Regulatory Debits and Credits:			;	\$0 Line 103, col 3	
		col 1	aal 2	2013		
		col 1	col 2	col 3		
	Description of Issue	Prior Year	Prior Year	Prior Year	Commission Order	
	Description of Issue	BOY	EOY	Amortization or	Commission Order	
1.5	Resulting in Other Regulatory	Other Reg	Other Reg	Regulatory	Granting Approval of	C
<u>Line</u>	Asset/Liability	Asset/Liability	Asset/Liability	<u>Debit/Credit</u>	Regulatory Liability	<u>Source</u>
103 St	um of below	\$0	\$0		<u>\$0</u>	
104 10	suo #1					
104 ls						
105 Is						
106 Is						
107	•					

Prior Year: 2022

	2) Unamortized Excess ADIT and Tax Normalization Calculation Pu	rsuant to Treas. Reg §1.167(I)	1(h)(6); PLR 9313008; 920	2029; 922404; 20171700	08					l e
<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Source</u>							<u>Line</u>
			17-RegAssets-2, L. 110,							
			Col 17 + 17-RegAssets-							
	BOY Unamortized Excess Federal Accumulated Deferred Income		3, L. 110, Col 17 (zero							
200	Taxes	(\$535,162,606	in 2017 only)							200
			17-RegAssets-2, L. 110,							
	EOY Unamortized Excess Federal Accumulated Deferred Income		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
		<u>Col 1</u>	Col 2	Col 3	Col 4	<u>Col 5</u>	Col 6	Col 7	<u>Col 8</u>	
			See Note 1	See Note 2			Col 5 / Tot. Days	= Col 2 * Col 6	Prior Month Col 8 + Col 7	
			Mthly Deferred	Deferred		Number of Days	Prorata	Monthly	Annual Accumulated	
<u>Line</u>	<u>Year</u>	Future Test Period	Tax Amount	Tax Balance	Days in Month	Left in Period	Percentages	Prorata Amounts	Prorata Calculation	Line
		Beginning Deferred Tax								
203		Balance (Line 200)		(\$535,162,606)		365			(535,162,606)	
204	2022	January	\$1,767,400	(\$533,395,206)	31	335		\$1,622,134	(533,540,472)	
205	2022	February	\$1,767,400	(4-04 60-006)				44 400 550	(522.052.040)	
		•		(\$531,627,806)	28	307		\$1,486,553	(532,053,919)	
	2022	March	\$1,767,400	(\$529,860,406)	31	276	75.62%	\$1,336,445	(530,717,474)	206
207	2022	March April	\$1,767,400 \$1,767,400	(\$529,860,406) (\$528,093,006)	31 30	276 246	75.62% 67.40%	\$1,336,445 \$1,191,179	(530,717,474) (529,526,295)	206 207
207 208	2022 2022	March April May	\$1,767,400 \$1,767,400 \$1,767,400	(\$529,860,406) (\$528,093,006) (\$526,325,606)	31 30 31	276 246 215	75.62% 67.40% 58.90%	\$1,336,445 \$1,191,179 \$1,041,071	(530,717,474) (529,526,295) (528,485,224)	206 207 208
207 208 209	2022 2022 2022	March April May June	\$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400	(\$529,860,406) (\$528,093,006) (\$526,325,606) (\$524,558,206)	31 30 31 30	276 246 215 185	75.62% 67.40% 58.90% 50.68%	\$1,336,445 \$1,191,179 \$1,041,071 \$895,805	(530,717,474) (529,526,295) (528,485,224) (527,589,418)	206 207 208 209
207 208 209 210	2022 2022 2022 2022	March April May June July	\$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400	(\$529,860,406) (\$528,093,006) (\$526,325,606) (\$524,558,206) (\$522,790,807)	31 30 31 30 31	276 246 215 185 154	75.62% 67.40% 58.90% 50.68% 42.19%	\$1,336,445 \$1,191,179 \$1,041,071 \$895,805 \$745,697	(530,717,474) (529,526,295) (528,485,224) (527,589,418) (526,843,721)	206 207 208 209 210
207 208 209 210 211	2022 2022 2022 2022 2022	March April May June July August	\$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400	(\$529,860,406) (\$528,093,006) (\$526,325,606) (\$524,558,206) (\$522,790,807) (\$521,023,407)	31 30 31 30 31 31	276 246 215 185 154 123	75.62% 67.40% 58.90% 50.68% 42.19% 33.70%	\$1,336,445 \$1,191,179 \$1,041,071 \$895,805 \$745,697 \$595,590	(530,717,474) (529,526,295) (528,485,224) (527,589,418) (526,843,721) (526,248,131)	206 207 208 209 209 210
207 208 209 210 211	2022 2022 2022 2022 2022 2022	March April May June July August September	\$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400	(\$529,860,406) (\$528,093,006) (\$526,325,606) (\$524,558,206) (\$522,790,807) (\$521,023,407) (\$519,256,007)	31 30 31 30 31 31 31	276 246 215 185 154 123 93	75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	\$1,336,445 \$1,191,179 \$1,041,071 \$895,805 \$745,697 \$595,590 \$450,324	(530,717,474) (529,526,295) (528,485,224) (527,589,418) (526,843,721) (526,248,131) (525,797,807)	206 207 208 209 210 211 212
207 208 209 210 211 212	2022 2022 2022 2022 2022 2022 2022	March April May June July August September October	\$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400	(\$529,860,406) (\$528,093,006) (\$526,325,606) (\$524,558,206) (\$522,790,807) (\$521,023,407) (\$519,256,007) (\$517,488,607)	31 30 31 30 31 31 30 31	276 246 215 185 154 123 93 62	75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99%	\$1,336,445 \$1,191,179 \$1,041,071 \$895,805 \$745,697 \$595,590 \$450,324 \$300,216	(530,717,474) (529,526,295) (528,485,224) (527,589,418) (526,843,721) (526,248,131) (525,797,807) (525,497,592)	206 207 208 209 210 211 212 213
206 207 208 209 210 211 212 213	2022 2022 2022 2022 2022 2022 2022 202	March April May June July August September October November	\$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400	(\$529,860,406) (\$528,093,006) (\$526,325,606) (\$524,558,206) (\$522,790,807) (\$521,023,407) (\$519,256,007) (\$517,488,607) (\$515,721,207)	31 30 31 30 31 31 30 31 30	276 246 215 185 154 123 93 62 32	75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	\$1,336,445 \$1,191,179 \$1,041,071 \$895,805 \$745,697 \$595,590 \$450,324 \$300,216 \$154,950	(530,717,474) (529,526,295) (528,485,224) (527,589,418) (526,843,721) (526,248,131) (525,797,807) (525,497,592) (525,342,641)	206 207 208 209 210 211 212 213 214
207 208 209 210 211 212 213 214	2022 2022 2022 2022 2022 2022 2022	March April May June July August September October November December	\$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400	(\$529,860,406) (\$528,093,006) (\$526,325,606) (\$524,558,206) (\$522,790,807) (\$521,023,407) (\$519,256,007) (\$517,488,607) (\$515,721,207) (\$513,953,807)	31 30 31 30 31 31 30 31	276 246 215 185 154 123 93 62	75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	\$1,336,445 \$1,191,179 \$1,041,071 \$895,805 \$745,697 \$595,590 \$450,324 \$300,216	(530,717,474) (529,526,295) (528,485,224) (527,589,418) (526,843,721) (526,248,131) (525,797,807) (525,497,592)	206 207 208 209 210 211 212 213 214 215
207 208 209 210 211 212	2022 2022 2022 2022 2022 2022 2022 202	March April May June July August September October November	\$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400 \$1,767,400	(\$529,860,406) (\$528,093,006) (\$526,325,606) (\$524,558,206) (\$522,790,807) (\$521,023,407) (\$519,256,007) (\$517,488,607) (\$515,721,207)	31 30 31 30 31 31 30 31 30	276 246 215 185 154 123 93 62 32	75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77% 0.27%	\$1,336,445 \$1,191,179 \$1,041,071 \$895,805 \$745,697 \$595,590 \$450,324 \$300,216 \$154,950	(530,717,474) (529,526,295) (528,485,224) (527,589,418) (526,843,721) (526,248,131) (525,797,807) (525,497,592) (525,342,641)	206 207 208 209 210 211 212 213 214 215 216

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

zation of (Excess)/Deficient Deferred Federal and State ells are shaded gold	e Income Taxes (Note 1)		Col 0	Order 864 Permane Col 1	nt Worksheet(s) Catego Col 2	ory 1 Information Col 3	Category 2 Information Col 4	Categ	ory 3 Information Col 6 C	Col 7 Col	Categor	ry 5 Information Col 9	Col 10	Col 11 MORTIZATION OF EXC	Col 12	Category 4 Information Col 13	Col 14	Category 3 Information Col 15	Col 16	Col 17	Col 18	Col 19	Col 20	Col 21	Category 3 Information Col 22	Col 23	Col 24	Col 25	Prid
		Originating Excess/Deficient ADIT Recorded	Originating Timing Difference	ADIT Balance Prior to TCJA @ 35% FIT	Remeasurement ADIT Balance @ 21% FIT	Col 1 - Col 2 (Excess)/Deficient ADIT Note F Balance	FERC Account (Excess)/Deficient ADIT Recorded	UNAMORTIZED EXCES Beg Bal PROTECTED UNF	S FEDERAL ACCUMULA Beg Bal Beg PROTECTED UNPRO	Sum Col 5 ATED DEFERRED INCOME eg Bal ROTECTED Beg E	TAXES /	Amortization Period		MORTIZATION OF EXC IED DEFERRED INCOM Amortization Expense UNPROTECTED		FERC Account ADIT Amortization Recorded	End Bal PROTECTED	Col 6 - Col 11 FEDERAL ACCUMULATED D End Bal UNPROTECTED	Col 7 - Col 12 DEFERRED INCOME TAXES - End Bal UNPROTECTED	Sum Col 14 to Col 16 BEGINNING BALANCE End Bal	ACCUMU Amortization Expense PROTECTED	OD AMORTIZATION OF LATED DEFERRED INCO Amortization Expense UNPROTECTED		Col 14 - Col 18 UNAMORTIZED EXCI End Bal PROTECTED	Col 15 - Col 19 ESS FEDERAL ACCUMULATE End Bal UNPROTECTED	End Bal UNPROTECTED	ES - ENDING BALANCE End Bal	Col 24 x Gross-up (Excess)/Deficien t ADIT Including Gross- 1.38857	
CION Life emoval sets Book Tax Basis Differences d Assets Book Tax Basis Differences d Asset Book Tax Differences Net Operatin	Note A Note B Note C Note D ng Loss Carryover Note E	Acct # 282 Acct # 282 Acct # 282 Acct # 190/ # 282 Acct # 190	12/31/2017 0 0 0 0 0 0 0	12/31/2017 (1,695,727,972) 0 (346,763,385) 9,730,734 336,430,551 (1,696,330,072)	0 (206,675,379) 5,840,030 201,858,330	12/31/2017 (607,929,374) 0 (140,088,006) 3,890,704 134,572,220 (609,554,456)	Acct #254 Acct #254 Acct #254 Acct #254 Acct #254 Acct #182.3 Acct #182.3	0 134,572,220	0	0 0 (140, 3,890,704 3, 0 134,	,929,374) 0 ,088,006) 130	ARAM/Years ARAM ARAM Months (Note G) Months (Note G) ARAM	(39,885,537) 0 0 0 8,829,126 (31,056,410)	0 0 0 (49,569,503) 0 0 (49,569,503)	0 0 0 0 357,466 0 357,466	Acct # 411.1 Acct # 411.1 Acct # 411.1 Acct # 411.1 Acct # 410.1 Acct # 410.1	(568,043,837) 0 0 0 0 125,743,094 (442,300,743)	0 0 0 (90,518,503) 0 0 (90,518,503)	0 0 0 3,533,239 0 3,533,239	(568,043,837) 0 (90,518,503) 3,533,239 125,743,094 (529,286,008)	(8,365,627) 0 0 0 1,851,829 (6,513,799)	0 (14,324,173) 0 0	0 0 0 0 559,120 0 559,120	(559,678,210) 0 0 0 123,891,265 (435,786,945)	0 0 0 (76,194,330) 0 0 (76,194,330)	0 0 0 2,974,119 0 2,974,119	(559,678,210) 0 (76,194,330) 2,974,119 123,891,265 (509,007,156)	(777,153,828) 0 (105,801,359) 4,129,779 172,032,017 (706,793,391)	Refer
ots to December 31, 2017 Amounts of for Repairs Off-System ding Adjustments			0 0 0 0	(22,361,974) 0 0 (1,718,692,046)	(13,417,682) 0 0 (1,100,193,299)	(8,944,291) 0 0 (618,498,747)	Acct # Acct # Acct #	0 0	(8,944,291) 0 0 0 49,032,297)	0 0	,944,291) 0 0 0 ,498,747)	ARAM ARAM ARAM	0 0 0 (31,056,410)	(3,067,693) 0 0 (52,637,196)	0 0 0 357,466	Acct # Acct # Acct #	0 0 0 (442,300,743)	(5,876,598) 0 0 (96,395,101)	0 0 0 3,533,239	(5,876,598) 0 0 (535,162,606)	0 0 0 (6,513,799)	(929,947) 0 0 (15,254,120)	0 0 0 559,120	0 0 0 (435,786,945)	(4,946,651) 0 0 (81,140,981)	0 0 0 2,974,119	(4,946,651) 0 0 (513,953,807)	(16,360,801) 1,800,105 2,140,898 (719,213,189)	
DIT nod Life ethod/Life lethod/Life Method/Life	Includes Cost of Removal Includes Cost of Removal Includes Cost of Removal	Acct # 282 Acct # 282 Acct # 282	0	(1,695,727,972) (177,951,619) (1,580,569,734) 62,793,381	(1,087,798,598) (177,951,618) (947,208,768) 37,361,788	(607,929,374) (1) (633,360,965) 25,431,593	Acct # 254 Acct # 254 Acct # 254	(607,929,374) (1) (633,360,965) 25,431,593 0 0	0 0 0 0 0 0		,929,374) (1) ,360,965) ,431,593 0	ARAM ARAM ARAM	(39,885,537) 0 (41,554,074) 1,668,537 0 0	0 0 0 0 0 0	0 0 0 0 0	Acct # 411.1 Acct # 411.1 Acct # 411.1	(568,043,837) (1) (591,806,892) 23,763,056 0	0 0 0 0 0 0	0 0 0 0 0 0	(568,043,837) (1) (591,806,892) 23,763,056 0	(8,365,627) 0 (8,715,588) 349,960		0 0 0 0 0 0	(559,678,210) (1) (583,091,304) 23,413,095 0 0	0 0 0 0 0 0	0 0 0 0 0 0	(559,678,210) (1) (583,091,304) 23,413,095 0 0	(777,153,828) (2) (809,664,609) 32,510,783 0 0	
t of Removal Removal Removal	TBD TBD TBD	Acct # 282 Acct # 282 Acct # 282	0	0 0 0 0	0 0 0 0	0 0 0 0	Acct # 254 Acct # 254 Acct # 254	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0		0	0	0 0 0 0 0 0		0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0	0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	
exed Assets Book Tax Basis Differences adit Adjustment del 1033 Involuntary Conv del 263a F&C 2014 del 263a F&C Fed del AFUDC Equity del Audit Adj Bonus del Casualty Loss 2008 del CIAC del CIAC del CIAC del CHE Book Only del Overheads del Repair 2014 Fed del Repair 2014 Fed del Software del Software CA NO del Software Other del TOA Capitalization del TOA Software Other del FAUDC Equity Off AFUDC Equity Off AFUDC Equity Off AfuDC Equity Off Afubc Equity Off Casualty Loss 2008 Off CIAC Off Cor Fed Off ITC Basis Red Off Repair 2014 Off Repair Allow Off Software Off TOA Capitalization		Acct # 282		(346,763,385) (2,434,619) (448,270) (54,964,684) (20,602,724) (523,662) 200,460 (213,631) 2,328,140 (215,413) (2,118,462) (7,026,118) (21,209,154) (836,924) (218,308,783) (14,250,105) (29,782,170) (3,287,923) (1,300,270) (9,402,052) (940,821) (97,065) (261) 371,736 39,627 4,858,878 1,290,771 1,949,491 46,022 10 79,589 138,316 42,825 (176,950) 19,042 186,183 (44,233) 617,495 1,864,201 (122,081) (34,476) 73,984 928 19,298,496 1,257,232 1,143,942 (474,400) 4,916,763 290,428 114,944 831,141 8,456 (245) 82,965 (3) 51	(1,460,771)	(140,088,006)	Acct # 254		40,088,006) (973,848) (179,308) 21,985,874) (8,241,090) (209,465) 80,184 (85,453) 931,256 (86,165) (847,385) (2,810,447) (8,483,661) (174,277) 88,993,016) (5,700,042) 11,912,868) (1,315,169) (520,108) (3,760,821) (376,328) (38,826) (104) 148,694 15,856 1,944,179 516,475 780,049 18,253 4 31,846 55,344 16,985 (70,798) 7,619 73,844 (17,544) 244,910 739,510 (48,419) (13,795) 15,419 371 7,869,445 501,569 456,340 (189,821) 1,967,341 116,074 45,992 332,564 3,384 (98) 33,197 (1) 20 0 0	0 (21, 0 (8, 0 (0 (0 (0 (0 (0 (0 (0 (0 (0 (0 (0 (0 ((973,848) (179,308) (985,874) (241,090) (209,465) (80,184 (85,453) (931,256 (86,165) (847,385) (810,447) (483,661) (174,277) (993,016) (700,042) (912,868) (315,169) (520,108) (760,821) (376,328) (38,826) (104) 148,694 15,856 (944,179 516,475 780,049 18,253 4 31,846 55,344 16,985 (70,798) 7,619 73,844 (17,544) 244,910 739,510 (48,419) (13,795) 15,419 371 (869,445 501,569 456,340 (189,821) (967,341 116,079 45,992 332,564 3,384 (98) 33,197 (1) 20 0	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM		(49,569,503) (344,592) (63,447) (7,779,601) (2,916,072) (74,118) 28,373 (30,237) 329,521 (30,489) (299,843) (994,464) (3,001,905) (61,667) (31,489,773) (2,016,934) (4,215,314) (465,367) (184,038) (1,330,749) (133,162) (13,738) (37) 52,615 5,611 687,939 182,752 276,017 6,459 1 11,269 19,583 6,010 (25,051) 2,696 26,129 (6,208) 86,660 261,672 (17,133) (4,881) 5,456 131 2,784,567 177,478 161,474 (67,167) 696,135 41,072 16,274 117,676 1,197 (35) 11,746 (0) 7 0 0 0		Acct # 411.1		(90,518,503) (629,256) (115,861) (14,206,272) (5,325,018) (135,347) 51,811 (55,216) 601,735 (55,676) (547,542) (1,815,983) (5,481,756) (112,610) (57,503,243) (3,683,108) (7,697,554) (849,803) (336,070) (2,430,072) (243,166) (25,088) (67) 96,079 10,245 1,256,240 333,723 504,032 11,794 3 20,577 35,761 10,975 (45,746) 4,923 47,715 (11,336) 158,250 477,838 (31,286) (8,914) 9,963 240 5,084,878 324,091 294,866 (122,654) 1,271,206 75,002 29,718 214,888 2,186 (63) 21,450 (1) 13 0 0		(90,518,503) (629,256) (115,861) (14,206,272) (5,325,018) (135,347) 51,811 (55,216) 601,735 (55,676) (547,542) (1,815,983) (5,481,756) (112,610) (57,503,243) (3,683,108) (7,697,554) (849,803) (336,070) (2,430,072) (243,166) (25,088) (67) 96,079 10,245 1,256,240 333,723 504,032 11,794 3 20,577 35,761 10,975 (45,746) 4,923 47,715 (11,336) 158,250 477,838 (31,286) (8,914) 9,963 240 5,084,878 324,091 294,866 (112,654) 1,271,206 75,002 29,718 214,888 2,186 (63) 21,450 (1) 13 0		(14,324,173) (99,577) (18,334) (2,248,083) (842,662) (21,418) 8,199 (8,738) 95,222 (8,811) (86,646) (287,372) (867,465) (17,820) (9,099,647) (582,836) (1,218,106) (134,478) (53,182) (384,549) (38,480) (3,970) (11) 15,204 1,621 198,795 52,810 79,761 1,866 0 3,256 5,659 1,737 (7,239) 779 7,551 (1,794) 25,042 75,616 (4,951) (1,411) 1,577 38 804,661 51,286 46,661 (19,409) 201,163 11,869 4,703 34,005 346 (10) 3,394 (0) 2			(76,194,330) (529,679) (97,526) (11,958,189) (4,482,356) (113,929) 43,612 (46,478) 506,513 (46,866) (460,895) (1,528,611) (4,614,292) (94,790) (48,403,596) (3,100,272) (6,479,448) (715,325) (282,888) (2,045,523) (204,686) (21,118) (57) 80,875 8,624 1,057,446 280,913 424,271 9,928 2 17,321 30,102 9,238 (38,507) 4,144 40,164 (9,542) 133,207 402,222 (26,335) (7,503) 8,386 202 4,280,217 272,805 248,205 (103,244) 1,070,043 63,133 25,015 180,883 1,840 (53) 18,056 (1) 11 0 0		(76,194,330) (529,679) (97,526) (11,958,189) (4,482,356) (113,929) 43,612 (46,478) 506,513 (46,866) (460,895) (1,528,611) (4,614,292) (94,790) (48,403,596) (3,100,272) (6,479,448) (715,325) (282,888) (2,045,523) (204,686) (21,118) (57) 80,875 8,624 1,057,446 280,913 424,271 9,928 2 17,321 30,102 9,238 (38,507) 4,144 40,164 (9,542) 133,207 402,222 (26,335) (7,503) 8,386 202 4,280,217 272,805 248,205 (103,244) 1,070,043 63,133 25,015 180,883 1,840 (53) 18,056 (11) 11 0 0	(105,801,359) (735,498) (135,422) (16,604,814) (6,224,077) (158,198) 60,559 (64,538) 703,330 (65,076) (639,987) (2,122,588) (6,407,279) (131,622) (67,211,907) (4,304,953) (8,997,185) (993,281) (392,811) (2,840,357) (284,222) (29,323) (79) 112,301 11,975 1,468,340 390,067 589,131 13,786 3 24,052 41,799 12,828 (53,470) 5,754 55,771 (13,250) 184,968 558,515 (36,568) (10,419) 11,645 280 5,943,393 378,810 344,650 (143,362) 1,485,832 87,665 34,736 251,169 2,556 (74) 25,072 (1) 15 0 0	
on Fixed Assets Book Tax Basis Differences in Pay Timing Differences by Tax Timing Differences by Tax - Correction of 2017 FERC Form 1 Error bed AFUDC Debt bed FAS34 Cap Int bed Sec 263a Cap Int Off AFUDC Debt Off FAS34 Cap Int Off Sec 263a Cap Int		Acct # 190 Acct # 190 Acct # 190 Acct # 282	0	9,730,734 5,449,228 26,635,870 (26,601,023) (47,739,683) (103,800) 53,593,753 4,213,331 9,123 (5,726,065)	5,840,030 3,269,537 15,981,522 (15,960,614) (28,643,810) (62,280) 32,156,252 2,531,567 5,504 (3,437,649)	3,890,704 2,179,691 10,654,348 (10,640,409) (19,095,873) (41,520) 21,437,501 1,681,764 3,619 (2,288,416)	Acct # 182.3 Acct # 182.3 Acct # 182.3 Acct # 254 Acct # 254 Acct # 254 Acct # 254 Acct # 254 Acct # 254 Acct # 254	0 0 0 0 0 0 0 0 0 0	0 1 0 (1 0 (1 0 0	2,179,691 2, 10,654,348 10, (10,640,409) (10, (19,095,873) (19, (41,520) 21,437,501 21, 1,681,764 1, 3,619	,654,348 ,640,409) ,095,873) (41,520) ,437,501 ,681,764 3,619	130 Months	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	357,466 1,666,878 (1,055,491) (1,626,722) (15,447,060) (33,586) 17,341,253 1,360,415 2,927 (1,851,149) 0 0	Acct # 410.1 Acct # 410.1 Acct # 410.1 Acct # 411.1	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	3,533,239 512,813 11,709,839 (9,013,688) (3,648,813) (7,934) 4,096,248 321,349 691 (437,267) 0	3,533,239 512,813 11,709,839 (9,013,688) (3,648,813) (7,934) 4,096,248 321,349 691 (437,267) 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	559,120 81,150 1,853,033 (1,426,378) (577,409) (1,255) 648,214 50,852 109 (69,196)	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	2,974,119 431,662 9,856,806 (7,587,310) (3,071,404) (6,678) 3,448,034 270,497 582 (368,072) 0	431,662 9,856,806 (7,587,310) (3,071,404) (6,678) 3,448,034 270,497 582	4,129,779 599,394 13,686,891 (10,535,530) (4,264,867) (9,273) 4,787,845 375,605 808 (511,094)	
on Fixed Asset Book Tax Differences perating Loss Deferred Taxes		Acct # 190 Acct # 190	0	336,430,551 336,430,551	201,858,330 201,858,330	134,572,220 134,572,220	Acct # 182.3 Acct # 182.3	134,572,220 134,572,220 0 0 0 0	0 0 0 0 0 0	0 134, 0 134, 0 0 0 0	,572,220 ,572,220 0 0 0 0	ARAM ARAM	8,829,126 8,829,126	0 0 0 0 0 0	0 0 0 0 0 0	Acct # 410.1 Acct # 410.1	125,743,094 125,743,094 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	125,743,094 125,743,094 0 0 0	1,851,829 1,851,829		0 0 0 0 0 0	123,891,265 123,891,265 0 0 0	0 0 0 0 0 0	0 0 0 0 0	123,891,265 123,891,265 0 0 0	172,032,017 172,032,017 0 0 0 0	
nents to December 31, 2017 Amounts d 2017 481a Adj d 2017 481a Bon Add Back d St Off 2017 481a Adj CA			0	(22,361,974) (29,456,149) 3,240,927 3,853,249	(13,417,682) (17,673,690) 1,944,556 2,311,451	(8,944,291) (11,782,460) 1,296,371 1,541,798		0 (0	(8,944,291) 11,782,460) 1,296,371 1,541,798		,944,291) ,782,460) ,296,371 ,541,798		0	(3,067,693) (4,041,122) 444,626 528,802	0		0 0 0 0 0	(5,876,598) (7,741,338) 851,744 1,012,995	0 0 0 0 0	(5,876,598) (7,741,338) 851,744 1,012,995	0	(929,947) (1,225,034) 134,785 160,302	0	0 0 0 0 0	(4,946,651) (6,516,303) 716,959 852,693	0	(4,946,651) (6,516,303) 716,959 852,693	(12,419,798) (16,360,801) 1,800,105 2,140,898	

Note 1 This Schedule 17-RegAsset-2 reflects the federal income tax rate change due to the Tax Cuts and Job Act (TCJA). This Schedule will be replicated for each tax rate change after the TCJA (see 17-RegAsset-3). Note A Reflects the deferred tax liability (DTL) for the difference between book and tax depreciation methods and depreciable lives on plant Note B Reflects the deferred tax asset (DTA) difference between the book accrual and actual spending for cost of removal.

Note C Reflects the DTL difference between tax basis deductions and book depreciation on these tax basis deductions.

Note D Reflects the DTA difference between non-fixed asset tax deductions and book deductions.

Note E Reflects the tax net operating loss DTA. The net operating loss DTA is protected.

Note F Basis for allocation is the 2017 value from Tab 24-Allocators, Rows 17 and 23 for common and direct function groups, respectively.

Note G Pursuant to ER17-2154-002 OFFER OF SETTLEMENT AND STIPULATION, Section 2.1.1.

Note H The "grossed-up" portion from Column 25 is excluded from rate base.

Note I The TO19 settlement provided for a base 130-months amortization subject to adjustment per Section 2.2.1. As a result, the overall amortization period may not be 130-months.

Amortization of (Excess)/Deficient Deferred Federal and State Inconput cells are shaded gold	come Taxes (Note 1)																																Prior Y
		Oviginating	Col	Order 864 Col 1	Permanent Works Col	(Exces	Information Col 3 ol 1 - Col 2 os)/Deficient	Category 2 Informat	Col	Catego	Col 6	Col 7	Col 8 Sum Col 5 to Col 7	Category 5 Information Col 9		Col 11 D AMORTIZATION OF CCUMULATED DEFERR	Col 1 EXCESS)/DEFICIENT F ED INCOME TAXES		egory 4 Information Col 13	Col 14 Col 5 - Col 10	Category 3 Information Col 15 Col 6 - Col 11	Col 7 - Co		Col 17	Col 18 CURRENT PERIOD ACCU	Col 19 AMORTIZATION OF (EXUMULATED DEFERRED IN	Col 20 CESS)/DEFICIENT FEDERA NCOME TAXES	Col 21 Col 14 - Col 18	Category 3 Information Col 22 Col 15 - Col 19	Col 16 - Col 20	Col 24 Sum Col 21 to Col 23	(Excess)/Deficient	
RIPTION		Originating Excess/Deficie ADIT Recorde Account	original nt Timin d Differe 12/31/2	ring ADIT Bala ring Prior to: nce @ 21% 2017 12/31/2	rcia ADIT Barring (2017) Remeasu ADIT Barring (2017) ADIT Barring (20	alance No: % FIT E /2017 12	te F 'ADIT Balance /31/2017	FERC Account (Excess)/Deficient ADIT Recorded Acct 182.3 / Acct 25	Beg PROTEG	Bal ECTED UI ASSETS FI	Beg Bal NPROTECTED	Beg Bal UNPROTECTED NON FIXED ASSETS	Beg Bal TOTALS	Amortization Period ARAM/Years	Expense PROTECTED FIXED ASSET	Expens UNPROTECTS FIXED ASS	e Exper TED UNPROT ETS NON FIXED		FERC Account DIT Amortization Recorded : 410.1 / Acct 411.1	End Bal PROTECTED FIXED ASSETS	End Bal UNPROTECTED FIXED ASSETS	End B UNPROTE NON FIXED	CTED	End Bal TOTALS	Expense PROTECTED FIXED ASSETS	Expense UNPROTECTED FIXED ASSETS	Expense UNPROTECTED NON FIXED ASSETS	End Bal PROTECTED FIXED ASSETS	EXCESS)/DEFICIENT FEDERAL A End Bal UNPROTECTED FIXED ASSETS	End Bal UNPROTECTED NON FIXED ASSETS	End Bal TOTALS	ADIT Including Gross-up of 1.38857	Referen
ood Life of Removal Assets Book Tax Basis Differences Fixed Assets Book Tax Basis Differences Fixed Asset Book Tax Differences Net	Note A Note B Note C Note D Pt Operating Loss Carryover Note E	Acct # 282 Acct # 282 Acct # 282 Acct # 190/ # 2 Acct # 190		0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	Acct # 254 Acct # 254 Acct # 254 Acct # 182.3 Acct # 182.3		0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	ARAM ARAM 130 Months (Note of 131 Months (Note of ARAM	G) G) 	0 0 0 0 0	0 0 0 0 0	0	Acct # 411.1 Acct # 411.1 Acct # 411.1 Acct # 410.1 Acct # 410.1	() () ()))))	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0		0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
ments to December 31, 2017 Amounts ADIT Item 1 Adju ncluding Adjustments	justment for Abandoned Plant			0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	Acct # Acct # Acct #		0 0 0	0 0 0 0	0 0 0	0 0 0	ARAM ARAM ARAM		0 0 0	0 0 0 0	0 0 0 0	Acct # Acct # Acct #)))	0 0 0	0 0 0	0 0 0		0 0 0 0	0 0 0	0 0 <u>0</u> 0	0 0 0	0 0 0	0 0 0	0 0 0 0 0 0 0 0	
Method Life A Method/Life ed Method/Life t Off Method/Life	Note 1 Includes Cost of Rem Includes Cost of Rem Includes Cost of Rem	oval Acct # 282 oval Acct # 282		0	0	0	0	Acct # 254 Acct # 254 Acct # 254		0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	- ARAM ARAM ARAM		0	0 0 0 0 0 0	0	Acct # 411.1 Acct # 411.1 Acct # 411.1			0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0		0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	
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atal Fixed Assets Book Tax Basis Differences RC Fed 1033 Involuntary Conv RC Fed 263a F&C Ped RC Fed 263a F&C Ped RC Fed APUDC Equity RC Fed Acudit Adj Bonus RC Fed Casualty Loss 2008 RC Fed ClAC RC Fed ClAC RC Fed ClAC RC Fed Ore Head RC Fed ITC Basis Red RC Fed ITC Basis Red RC Fed Overheads RC Fed Repair 2014 Fed RC Fed Repair 2014 Fed RC Fed Software RC Fed Software CA NO RC Fed TOA Capitalization RC Fed TOA Capitalization RC St Off Audit Adjustment RC St Off Audit Adjustment RC St Off Audit Adjustment RC St Off CAsualty Loss 2008 RC St Off Overheads RC St Off Ore Fed RC St Off Grasis Red RC St Off Repair St Ore RC St Off Repair RUDG RC St Off Regair Pod RC St Off Regair RUDG RC St Off Regair RUDG RC St Off St Off Audit Adjustment RC St Off Soft Rudg RC St Off Rudg RC St		Acct # 282						Acct # 254						ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM					Acct # 411.1 Acct													0 0 0 0	
Total Non Fixed Assets Book Tax Basis Differences Vacation Pay Timing Differences Property Tax Timing Differences FERC Fed AFUDC Debt FERC Fed FAS34 Cap Int FERC Fed Sec 263a Cap Int FERC St Off AFUDC Debt FERC St Off FAS34 Cap Int FERC St Off FAS34 Cap Int FERC St Off FAS34 Cap Int		Acct # 190 Acct # 190 Acct # 282 Acct # 282 Acct # 282 Acct # 282 Acct # 282 Acct # 282		0	0	0	0	Acct # 182.3 Acct # 254		0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	130 Months 130 Months 130 Months 130 Months 130 Months 130 Months 130 Months		0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0		Acct # 410.1 Acct # 410.1 Acct # 411.1 Acct # 411.1 Acct # 411.1 Acct # 411.1 Acct # 411.1 Acct # 411.1			0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
al Non Fixed Asset Book Tax Differences et Operating Loss Deferred Taxes et Operating Loss Deferred Taxes - 2018 True Up		Acct # 190 Acct # 190		0	0	0	0	Acct # 182.3 Acct # 182.3		0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	- ARAM ARAM		0	0 0 0 0 0 0		Acct # 410.1 Acct # 410.1			0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0		0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
ADIT Item 1				0	0	0	0			0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	_		0	0	0				0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0		0	0	0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

Note 1 This Schedule 17-RegAssets-3 will reflect tax rate changes occuring after the TCJA.

Note A Relects the deferred tax liability (DTL) for the difference between book and tax depreciation methods and depreciable lives on plant capitalized for both book and tax. Method life is a protected timing difference.

Note B Relects the deferred tax asset (DTA) difference between the book accrual and actual spending for cost of removal.

Note C Reflects the DTL difference between tax basis deductions and book depreciation on these tax basis deductions.

Note D Reflects the DTA difference between non-fixed asset tax deductions and book deductions.

Note E Reflects the tax net operating loss DTA. The net operating loss DTA is protected.

Note F Basis for allocation is the 2017 value from Tab 24-Allocators, Rows 17 and 23 for common and direct function groups,

Note G Pursuant to ER17-2154-002 OFFER OF SETTLEMENT AND STIPULATION, Section 2.1.1.

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

Operations and Maintenance Expense

Input cells are shaded gold

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

\$632,960,218

<u>Source</u>	<u>Col 1</u>	Col 2	<u>Col 3</u> Note 1	<u>Col 4</u> Note 1	<u>Col 5</u> Col 3 + Col 4, Note 2	Col 6 Note 1, Note 4	<u>Col 7</u> Note 1, Note 4	<u>Col 8</u> Col 6 + Col 7	<u>Col 9</u> Col 3 + Col 6	<u>Col 10</u> Col 4 + Col 7	<u>Col 11</u> Col 9 + Col 10	<u>Col 12</u> Note 3	<u>Col 13</u> Col 9 * Col 12	<u>Col 14</u> Col 10 * Col 12	<u>Col 15</u> Col 13 + Col 14	
				Recorded O&M Exper	<u> </u>						2010 1 201 20	1.000				
	FERC			3, L. 83-98 and L. 101-			Adjustments		Recor	ded Adjusted O&M Ex	pense	Network	Netwo	ork Transmission O&M	Expense	
<u>Line</u>	Account	FERC Account Description	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Transmission %	Labor	Non-Labor	Total	<u>Line</u>
100		Total Transmission O&M	\$187,668,388	\$551,832,296	\$739,500,684	(\$6,787,773)	(\$67,654,826)	(\$74,442,599)	\$180,880,615	\$484,177,470	\$665,058,085		\$172,133,955	\$460,826,263	\$632,960,218	100
101	560	Operation Supervision and Engineering	\$2,672,131	\$608,496	\$3,280,627	\$0	\$0	\$0	\$2,672,131	\$608,496	\$3,280,627	95.16%	\$2,542,917	\$579,071	\$3,121,989	101
102	561.1	Load Dispatch - Reliability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	102
	F61 2	Load Dispatch - Monitor and Operate										OF 160/	¢2F 709 764	ĆE E1E 400	¢41 214 172	
103	561.2	Transmission System	\$37,617,810	\$5,795,664	\$43,413,474	\$0	\$0	\$0	\$37,617,810	\$5,795,664	\$43,413,474	95.16%	\$35,798,764	\$5,515,409	\$41,314,173	103
	F61 2	Load Dispatch - Transmission Service and										OF 160/	ćo	ćo	ćo	
104	561.3	Scheduling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	104
	561.4	Scheduling, System Control and Dispatch										95.16%	\$0	\$0	\$0	
105	301.4	Services (CAISO GMC)	\$0	\$15,402,505	\$15,402,505	\$0	(\$15,402,505)	(\$15,402,505)	\$0	\$0	\$0	95.10%	ŞU	ŞU	Ş U	105
	561.5	Reliability Planning and Standards										95.16%	\$0	\$0	\$0	
106	301.3	Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.10%	ŞU	ŞU	Ş U	106
107	561.6	Transmission Service Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	107
108	561.7	Generation Interconnection Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	108
	561.8	Reliability Planning and Standards										95.16%	\$0	\$0	\$0	
109	301.8	Development Services (CAISO GMC)	\$0	\$6,888,930	\$6,888,930	\$0	(\$6,888,930)	(\$6,888,930)	\$0	\$0	\$0	93.10%	Ş U	ŞU	ŞU	109
110	562	Station Expenses	\$8,281,343	\$5,706,786	\$13,988,129	(\$1,214,897)	(\$145,274)	(\$1,360,171)	\$7,066,446	\$5,561,512	\$12,627,958	95.16%	\$6,724,741	\$5,292,580	\$12,017,321	110
111	562.1	Operation of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	111
112	563	Overhead Line Expenses	\$15,119,525	\$71,799,668	\$86,919,193	\$836,864	\$3,905,570	\$4,742,434	\$15,956,389	\$75,705,238	\$91,661,627	95.16%	\$15,184,802	\$72,044,437	\$87,229,239	112
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	113
114	565	Transmission of Electricity by Others	\$0	\$1,275,339	\$1,275,339	\$0	\$0	\$0	\$0	\$1,275,339	\$1,275,339	100.00%	\$0	\$1,275,339	\$1,275,339	114
115	566	Miscellaneous Transmission Expenses	\$68,592,752	\$171,078,898	\$239,671,649	(\$6,025,451)	(\$48,718,130)	(\$54,743,581)	\$62,567,301	\$122,360,768	\$184,928,069	95.16%	\$59,541,798	\$116,443,893	\$175,985,690	115
116	567	Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	116
117	568	Maintenance Supervision and Engineering	\$988,795	\$255,021	\$1,243,816	\$0	\$0	\$0	\$988,795	\$255,021	\$1,243,816	95.16%	\$940,981	\$242,689	\$1,183,670	117
118	569	Maintenance of Structures	\$182,363	\$2,020,811	\$2,203,174	\$0	\$0	\$0	\$182,363	\$2,020,811	\$2,203,174	95.16%	\$173,544	\$1,923,093	\$2,096,637	118
119	569.1	Maintenance of Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	119
120	569.2	Maintenance of Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	120
	569.3											95.16%	\$0	\$0	\$0	
121	303.3	Maintenance of Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	33.10/0	ÇÜ	γO	γo	121
	569.4	Maintenance of Miscellaneous Regional										95.16%	\$0	\$0	\$0	
122	303.4	Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	93.10%	ŞU	ΨO	γo	122
123	570	Maintenance of Station Equipment	\$21,300,413	\$24,915,246	\$46,215,659	\$0	\$0	\$0	\$21,300,413	\$24,915,246	\$46,215,659	95.16%	\$20,270,410	\$23,710,445	\$43,980,855	123
124	570.1	Maintenance of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	124
125	571	Maintenance of Overhead Lines	\$31,511,165	\$244,039,151	\$275,550,316	(\$308,653)	(\$377,033)	(\$685,686)	\$31,202,512	\$243,662,118	\$274,864,630	95.16%	\$29,693,684	\$231,879,597	\$261,573,281	125
126	572	Maintenance of Underground Lines	\$1,067,989	\$1,430,012	\$2,498,001	\$0	\$0	\$0	\$1,067,989	\$1,430,012	\$2,498,001	95.16%	\$1,016,345	\$1,360,863	\$2,377,208	126
	573	Maintenance of Miscellaneous Transmission										95.16%	\$30,657	\$529,118	\$559,775	
127	3/3	Plant	\$32,214	\$583,286	\$615,501	\$0	(\$27,282)	(\$27,282)	\$32,214	\$556,004	\$588,219	33.10/0	<i>\$30,037</i>	7JZ3,110	<i>د ۱ ۱, د د د</i> ې	127

Notes:

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

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

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

4) See WP_18-OandM for adjustment details.

Prior Year: 2022

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

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

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

2) Calculation of Network Transmission A&G Expense

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

3) Summary of Total Company Adjustments

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

- 1 The adjustments shown in the Table above are from WP_19-AandG. Sources of adjustments are individual SAP reports by FERC account with detailed descriptions of activity and accounting information.
- FERC Forms 1 balances in accounts 928, 929 and 931 are zero; therefore, these accounts are not shown on WP_19-AandG.
- Remove Officer STIP and STIP for one Director.
- 4 Remove Officer compensation pursuant to CPUC Resolution E-4963 (Dec. 14, 2018).
- Adjust funded plans for PBOPs medical and life, LTD and pension from an accrual to cash basis to the cash contributions to the trust.
- Remove costs PG&E does not seek to recover in TO, such as Intervenor Compensation, MCI Exchange Rights, a portion of Injuries and Damages, and Nuclear Property and Nuclear Liability Liability Insurance. 7 Remove Non A&G Costs and other costs, for example Gas LOB costs erroneously recorded in A&G FERC Accounts, Franchise Fee Expense that is a caclulation within the Model and amounts recovered separately through CPUC proceedings and balancing/memorandum accounts.
- 8 Remove labor and benefits associated with NP&S activities.
- 9 Remove capital and below-the-line adjustments as appropriate associated with regulatory adjustments described in Notes 3 through 8.
- Pursuant to the TO20 Settlement agreement in FERC Docket ER19-13-000, beginning with Rate Year 2022 the FERC Form 2 column will be blank because PG&E will base it's A&G cost request solely on the FERC Form 1. Therefore, beginning with Rate Year 2022, the following data will be updated as follows:

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

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

Prior Year: 2022

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

Revenue Credits

Input cells are shaded gold

Instructions:

1) Insert additional lines as necessary for additional items.

Col 1 Col 2 <u>Col 3</u> Col 4 <u>Col 5</u> Col 8 Col 9 <u>Col 6</u> Col 7 Col 5 + Col 6 Network ET - High Network ET - Low **NATURAL ACCT DESCRIPTION** Line FERC ACCT **ACCT Total Electric** Total Network ET NP&S Transmission <u>Voltage</u> <u>Voltage</u> <u>Notes</u> <u>Line</u> 100 **Totals** (\$188,481,714) \$8,798,137 \$5,808,352 \$14,606,489 **\$67,852,564** Sum Lines 201, 301, 401, 501, 601 **100 Forfeited Discounts** FF1 300-301, L. 16, col b \$108,292 200 200 201 **Acct 450 Total** \$108,292 \$0 \$0 \$0 \$0 201 202 \$0 450 4500000 Forfeited Discounts \$108,292 202 Note 2 203 \$0 203 204 \$0 204 Miscellaneous Service Revenues FF1 300-301, L. 17, col b \$7,068,124 300 300 301 Acct 451 Total \$7,068,124 \$0 \$0 \$0 \$480,571 301 302 451 4510000 Miscellaneous Service Revenues \$1,490,447 \$0 Note 2 302 \$0 303 451 4510007 NRD Revenue Other \$614,069 \$480,571 Note 2 303 451 4510040 Miscellaneous Service Electric Customer Fund Management - RES \$0 Note 2 304 304 \$3,411,765 305 \$0 451 4510041 Miscellaneous Service Electric Customer Fund Management Non-RES \$810,021 Note 2 305 \$0 306 451 4510043 Miscellaneous Service Revenues - Reimbursable \$741,822 Note 2 306 307 \$0 307 308 \$0 308 **Sales of Water and Water Power** FF1 300-301, L. 18, col b \$4,603,372 400 400 401 Acct 453 Total \$4,603,372 \$0 \$0 \$0 \$0 401 402 \$0 453 4530000 Sales of Water and Water Power \$4,603,372 Note 2 402 403 \$0 403 404 \$0 404 Rents 500 FF1 300-301, L.19, col b \$61,810,991 500 501 **Acct 454 Total** \$61,810,991 \$2,992,467 \$3,431,192 \$6,423,659 \$14,702,473 501 \$6,423,659 502 454 Note 2, 3 502 4540010 Rent from Electric Property \$39,578,695 \$2,992,467 \$3,431,192 503 454 \$0 503 \$15,959,486 \$9,575,996 Note 2 4540012 New Revenue Development Rent 504 454 \$6,272,810 \$0 \$5,126,477 Note 2 504 4540013 New Revenue Development Fee Revenue 505 \$0 505 \$0 **506** 506 **Other Electric Revenue** 600 FF1 300-301, L. 21-22, col b (\$262,072,494) Note 1 600 (\$262,072,494) \$5,805,670 \$8,182,829 \$52,669,521 601 **Acct 456 Total** \$2,377,159 601 602 4560099 Other Electric Revenues \$0 602 456 \$117,755,288 Note 2 \$0 603 603 456 MCI Rights-of-Way (B) \$611,917 Note 2 \$1.295.482 604 456 4560050 Recreation Facilities Revenue \$0 Note 2 604 605 456 \$0 605 4560070 Timber Sales - Utility \$3,272 Note 2 606 456 4560014 Other Revenue - Affiliate \$93,207 \$0 Note 2 606 607 4560022 Revenue Damage Claims Electric \$0 607 456 \$1,134,942 Note 2 4560093 Mobile Home Park Electric \$0 608 456 \$4,530 Note 2 608 \$0 609 609 456 4560091 NEBS TCRA \$44,441,875 Note 2 610 456 \$73,100,494 \$0 \$18,175,731 Note 2 610 4560098 New Revenue Development - Electric Revenue 611 456 4560000 Unbilled Electric Revenue (\$36,899,726) \$0 Note 2 611 612 \$1,239,360 \$2,377,159 \$3,616,519 612 456 4560001 Reimbursed Electric Revenue \$55,039,838 Note 2, 4 4560002 Reimbursed Electric Revenue Joint Poles Note 2 613 613 456 \$25,571 \$0 \$0 614 614 456 4560003 Reimbursed Electric Revenue Customer Care and Billing (CC&B) \$15,398,611 Note 2

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

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

Notes:

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

Prior Year: 2022

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

Revenue Sharing for Non-Tariff New Products & Services

Input cells are shaded gold

	Total NP&S Electric Transmission Revenues and Expenses					
Line	Description	Values	Source			<u>Line</u>
100	NP&S Transmission Revenue		20-RevenueCredit	s I 100 col 8		100
100	NF & Transmission Nevenue	307,832,304	20-NeveriueCreuit	.s, L. 100, COI 8		100
101	NP&S Transmission O&M Expense	\$19 545 613	WP-NPandS RY20	024 2, Line 100, col 1		101
	NP&S Transmission A&G Expense		_	024 2, Line 100, col 2		102
	Total NP&S Transmission Expense		Line 101 + Line 10			103
	Total III do Transmission Expense	410 , 11 1,007	Zine zoz v zine zo	_		
	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	<u>Expense</u>	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 %					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>			<u>Line</u>
300	PTNR (Pre-tax net revenue)	\$47,438,477	Line 200, col 4			300
301	t = Composite state & federal tax rate	27.98%	1-BaseTRR, L. 402			301
	k = The ratio of customer to shareholder after tax net revenues.	1	50%/50% = 1			302
	PSA% (Pre-Tax Shareholder Percent of Net Revenues) = 1 / (1 + k - kt)		· -	(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	_				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	_		<u>Line</u>
	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%		Line 300 * Line 30			400
	State and Federal taxes = PSA\$ * t		Line 400 * Line 30			401
	Shareholder Allocation		Line 400 - Line 40			402
403	Customer Revenue Credit (CRC\$) = PTNR * CRC%	\$19,860,597	Line 304 * Line 30	0		403

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

Notes:

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

Prior Year: 2022

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

Income Tax Rates

Input cells are shaded gold

1) Tax Rates for the Rate Year <u>Line</u> **Description Value** Reference **Notes** <u>Line</u> **100** Federal Income Tax Rate 21.00% Internal Revenue Code (IRC) Section 11 100 101 State Franchise Tax Rate (California) 8.84% California Rev. & Tax. Cd. § 23151 101 Reflects the federal tax deduction for state taxes which **102** Federal Secondary -1.86% Negative Line 100 * Line 101 reduces the composite income tax rate 102 103 Composite Income Tax Rate **27.98%** Sum of Lines 100-Line 102 103 2)Tax Rates for the Prior Year True-up Line **Description** Value Reference <u>Notes</u> <u>Line</u> 200 Federal Income Tax Rate 21.00% Internal Revenue Code (IRC) Section 11 200 201 State Franchise Tax Rate (California) 8.84% California Rev. & Tax. Cd. § 23151 201 Reflects the federal tax deduction for state taxes which **202** Federal Secondary -1.86% Negative Line 100 * Line 101 reduces the composite income tax rate 202 203 Composite Income Tax Rate 27.98% Sum of Lines 100-Line 102 203

Retail "South Georgia" Taxes Prior Year: 2022 Input cells are shaded gold 1) Accumulated Deferred Income Taxes Col 1 Col 2 Col 3 Col 4 <u>Col 5</u> <u>Col 6</u> Values for Values for Inputs to Inputs to Sch.1-Sch.3-True-<u>Line</u> **Description BaseTRR** <u>upTRR</u> <u>Source</u> <u>Notes</u> <u>Line</u> **100** End of Year Accumulated Deferred Income Taxes \$20,784,382 \$20,784,382 WP_23-RetailSGTax 3 Note 1 100 101 Beginning of Year Accumulated Deferred Income Taxes \$22,661,819 WP_23-RetailSGTax 3 101 Note 2 102 Average of BOY and EOY Accumulated Deferred Income Taxes **\$21,794,488** Line 414, col 9 102 2) Income Taxes **Source Description** <u>Notes</u> <u>Line</u> 21.00% 200 **200** Federal Income Tax Rate 21.00% 22-TaxRates, L. 100 **201** State Income Tax Rate 8.84% 8.84% 22-TaxRates, L. 101 201 **202** Composite Tax Rate 27.9836% **27.9836**% (Line 200 + Line 201) - (Line 200 * Line 201) 202 203 203 Income Taxes: \$3,029,061 \$3,049,575 Income Taxes = [((RB * ER) + FPD) * (CTR/(1 - CTR))] + CO/(1 - CTR)]Where: **204** RB = Rate Base 204 \$20,784,382 \$21,794,488 Line 100 or 102 205 ER = Equity Rate of Return Including Common and Preferred Stock 5.23% 5.23% Line 301 + Line 302 CTR = Composite Tax Rate 27.98% 27.98% Line 202 206 CO = Credits and Other \$1,877,437 \$1,877,437 WP_23-RetailSGTax 3 207 207 Note 3 208 FPD = Flowback and Permanent Tax Deductions 3) ROE and Capitalization Calculations For Inputs to For Inputs to Sch.3-True-Sch.1-<u>Line</u> **Description BaseTRR** <u>upTRR</u> **Notes** <u>Line</u> <u>Source</u> Calculation of Cost of Capital Rate 300 Weighted Cost of Long Term Debt 300 1.95% 1.95% 1-BaseTRR, L. 216 **301** Weighted Cost of Preferred Stock 0.03% 0.03% 1-BaseTRR, L. 217 301 **302** Weighted Cost of Common Stock 5.20% 5.20% 1-BaseTRR, L. 218 302 **303 Cost of Capital Rate** 7.18% 7.18% Sum of Lines 300 to 302 303 **\$1,564,121** Line 100 or 102 * Line 303 \$1,491,629 304 Return on Capital: Rate Base times Cost of Capital Rate 304 305 **305 Total South Georgia Adjustment** \$4,520,690 **\$4,613,695** Line 304 + Line 203 4) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(I)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008 <u>Col 1</u> Col 2 Col 4 <u>Col 5</u> <u>Col 6</u> Col 7 **Col 8** Col 9 <u>Col 3</u> Col 9 Prior Mth + Col 8 See Note 4 See Note 5 Col 6 / Tot. Days = Col 3 * Col 7 **Current Mth** Mthly Deferred Deferred **Number of Days** Prorata **Annual Accumulated** Monthly Tax Amount Tax Balance **Future Test Period** Days in Month Left in Period **Percentages Prorata Amounts** Prorata Calculation Line <u>Year</u> **400** Beginning Deferred Tax Balance (Line 101) \$22,661,819 366 100.00% \$22,661,819 **400 401** January 2022 (\$156,453) \$22,505,366 31 335 91.53% (\$143,202) \$22,518,617 **401** 83.88% \$22,348,913 **402** February 2022 (\$156,453) 28 307 (\$131,233) \$22,387,385 **402 403** March 2022 \$22,192,460 276 (\$117,981) \$22,269,404 **403** (\$156,453) 31 75.41% 2022 30 (\$105,157) \$22,164,247 **404 404** April (\$156,453) \$22,036,007 246 67.21% **405** May 2022 (\$156,453) \$21,879,554 31 215 \$22,072,341 **405** 58.74% (\$91,905)

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 <i>,</i> 578)	\$21,874,851	408
409 September	2022	(\$156,453)	\$21,253,741	30	93	25.41%	(\$39,754)	\$21,835,097	409
410 October	2022	(\$156,453)	\$21,097,288	31	62	16.94%	(\$26,503)	\$21,808,594	410
411 November	2022	(\$156,453)	\$20,940,835	30	32	8.74%	(\$13,679)	\$21,794,915	411
412 December	2022	(\$156,453)	\$20,784,382	31	1	0.27%	(\$427)	<u>\$21,794,488</u>	412
413 Ending Balance (Line 100)			\$20,784,382						413
414						Weighted Average	ADIT Balance:	\$21,794,488	414

Notes:

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

Prior Year: 2022

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

Calculation of Allocation Factors

Input cells are shaded gold

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

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

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

Prior Year: 2022

Pacific Gas and Electric Company Formula Rate Model

Schedule 25-RFandUFactors
Revenue Fees and Uncollectible Factors

Input cells are shaded gold

<u>Line</u>						<u>Line</u>
	1) Approve	d Franchis	e Fee Factor(s)			
	<u>From</u>	<u>To</u>	Days in Prior Year	Franchise Fee Factor	<u>Reference</u>	
100		Present	365	0.7687%	WP_25-RFandUFactors 1, L. 102	100
101						101
	2) Approve	d San Fran	cisco Gross Receipts T	ax Factor(s)		
	From	То	Days in Prior Year	SFGR Tax Factor	Reference	
200		Present	365	0.0208%	WP_25-RFandUFactors 2, L. 104	200
201						201
	3) Approve	d Uncolled	tible Factor(s)			
	From	То	Days in Prior Year	Uncollectible Factor	Reference	
300		Present	365	0.3514%	WP_25-RFandUFactors 3, L. 110	300
301						301
	4) Calculat	ion of Weig	ghted Average RF&U F	actors		
400	Franchise F	ee Factor		0.7687%	•	400
401	SFGR Tax F	actor		0.0208%	•	401
402	Uncollectik	oles Factor		0.3514%	•	402

209

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

High and Low Voltage Wholesale Revenue Requirement

209 Revenue Credits

Rate Year: 2024 Input cells are shaded gold Col 1 Col 2 Col 3 **Rate Year HV Rate Year LV** <u>Line</u> **Plant Allocator Plant Allocator** Reference <u>Line</u> 1 36.23% 63.77% 24-Allocators, L. 133 and 134 1 **Rate Base** <u>Line</u> Description **High Voltage Low Voltage** Total Reference **Notes** <u>Line</u> <u>Plant</u> **100** Transmission Plant \$5,366,128,911 \$10,292,526,380 \$15,658,655,291 7-PlantInService, L. 212 and 312, col 13 100 \$492,290,831 101 Common + General + Intangible Plant \$974,355,235 \$1,466,646,066 7-PlantInService, L. 701, col 2 and col 3 101 **102** Abandoned Plant \$0 \$0 \$0 8-AbandonedPlant, Col 11, Lines 100 and 101 102 \$5,858,419,742 **\$11,266,881,615 \$17,125,301,357** Sum of Lines 100 to 102 103 Total Plant 103 **Working Capital** 104 Materials and Supplies \$36.813.316 \$70,609,937 \$107.423.252 13-WorkCap, L. 112, col 3 and col 4 104 **105** Prepayments \$23,276,076 \$40,971,029 \$64,247,105 Line 1 * 13-WorkCap, L. 217, col 5 105 **106** Cash Working Capital \$34,295,957 \$60,143,964 \$94,439,921 (Line 200 + Line 201) / 10 106 **107 Total Working Capital** \$94,385,348 \$171,724,930 **\$266,110,278** Sum of Lines 104 to 106 107 **Accumulated Depreciation Reserve 108** Transmission Depreciation Reserve (\$1,335,108,848) (\$2,339,443,379) (\$3,674,552,227) 10-AccDep, L. 212 and L. 312, col 13 108 (\$341,960,383) 109 Common + General + Intangible Depreciation Reserve (\$182,655,893) (\$524,616,275) 10-AccDep, L. 701, col 2 and col 3 109 110 Total Accumulated Depreciation Reserve (\$1,517,764,741) (\$2,681,403,762) (\$4,199,168,503) Line 108 + Line 109 110 111 111 Accumulated Deferred Income Taxes (\$753,486,807) (\$1,326,303,048) (\$2,079,789,856) Line 1 * 1-BaseTRR, L. 111c 112 Customer Advances (\$57,654,718) (\$101,485,026) (\$159,139,745) Line 1 * 1-BaseTRR, L. 112 112 113 Accrued Vacation (\$47,566,214) (\$83,727,033) (\$131,293,248) Line 1 * 1-BaseTRR, L. 113 113 \$0 114 114 Other Regulatory Assets or Liabilities \$0 \$0 Line 1 * 1-BaseTRR, L. 114 115 Rate Base \$3,576,332,609 \$7,245,687,675 \$10,822,020,285 Sum of Lines 103, 107, 110 and Lines 111 to 114 115 **Prior Year Transmission Revenue Requirement Description High Voltage Low Voltage Total Reference** Notes Line Line (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) 200 O&M Expense \$230,128,375 \$402,831,843 200 201 A&G Expense \$112,831,193 \$198,607,797 \$311,438,990 Line 1 * 1-BaseTRR, L. 501 201 202 Network Upgrade Interest Expense \$632,324 \$1,113,030 \$1,745,354 Line 1 * 1-BaseTRR, L. 502 202 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 203 Depreciation Expense (incl. Common + General + Intangible) \$176,946,223 \$360,091,453 \$537,037,675 13 + L. 500, Col 3) 203 **204** Depreciation rate adjustment \$385,341 \$678,285 \$1,063,626 Line 1 * 1-BaseTRR, L. 504 204 **205** Abandoned Plant Amortization Expense \$0 \$0 \$0 8-AbandonedPlant, Col 7, Lines 100 and 101 205 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-\$776,661,851 AbandonedPlant, L. 100 and L. 101, col 11) \$256,661,976 **206** Return on Capital \$519,999,876 206 207 Other Taxes \$52,518,916 \$92,444,882 \$144,963,798 Line 1 * 1-BaseTRR, L. 507 207 \$70,183,022 \$123,537,605 208 208 Income Taxes \$193,720,627 Line 1 * 1-BaseTRR, L. 508

(\$8,798,137)

(\$5,808,352)

(\$14,606,489) 20-RevenueCredits, L. 100, col 5 and col 6

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

Docket No. ER19-13-000, et al- Annual Update RY2024 Attachment C - TO20 (RY2024) Model - with Waiver

210 NP&S Credit	(\$7,195,293)	(\$12,665,304)	(\$19,860,597)	Line 1 * 1-BaseTRR, L. 510	210
211 Amortization and Regulatory Debits/Credits	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 511	211
212 Total without FF, Uncollectibles, and South Georgia	\$884,293,939	\$1,680,831,115	\$2,565,125,055	Sum of Lines 200 to Line 211	212
213 Total SFGR Tax and Franchise Fees	\$6,981,345	\$13,269,865	\$20,251,209	Line 212 * (1-BaseTRR, L. 513 + L. 514)	213
214 ITRR	\$114,234,951	\$201,078,720	\$315,313,671	Line 1 * 1-BaseTRR, L. 601	214
215 True-up Adjustment	(\$53,631,045)	(\$94,402,474)	(\$148,033,519)	Line 1 * 1-BaseTRR, L. 602	215
216 Wholesale Base TRRs	\$951,879,189	\$1,800,777,226	\$2,752,656,416	Sum of Lines 212 to Line 215	216
217 Wholesale TRBAA	(\$286,211,944)	(\$131,125,662)	(\$417,337,606)	ER23-2968-000	217
218 Standby Revenue Credit	(\$3,438,028)	(\$6,051,689)	(\$9,489,717)	Negative, Line 1 * (29-RetailRates-1, L. 118, col (A) * 50%	218
219 Total Wholesale TRRs	\$662,229,217	\$1,663,599,876	\$2,325,829,092	Sum of Lines 216 to Line 218	219

Rate Year: 2024

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

Calculation of PG&E Wholesale Rates

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	Calculation of High Voltage Access Charge				
100	High Voltage TRR	\$662,229,217	26-WholesaleTRRs, L. 219, col 1		100
101	Gross Load (MWh)	90,745,268	28-GrossLoad, L. 104 / 1000		101
102	High Voltage Access Charge (\$/MWh)	\$7.2977	Line 100 / Line 101		102
	Calculation of Low Voltage Access Charge				
200	Low Voltage TRR	\$1,663,599,876	26-WholesaleTRRs, L. 219, col 2		200
201	Gross Load (MWh)	90,745,268	28-GrossLoad, L. 104 / 1000		201
	Low Voltage Access Charge (\$/MWh)		Line 200 / Line 201		202

Rate Year: 2024

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

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

Input cells are shaded gold

Instructions:

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

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

Proposed Retail Rates Rate Design

Input cells are shaded gold

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

			<u>Col 1</u>	Col 2		Col 3		<u>Col 4</u>	<u>Col 5</u>	
<u>Line</u>	<u>Code</u>	<u>Class Name</u>	Note 1 Adjusted 12-CP Cost Allocation	Note 2 Forecast Billing Determinants	Billing <u>Units</u>	= col 1/col 2 Retail <u>Rate</u>	Billing <u>Units</u>	Note 3 Annual Sales (kWh)	= col 1/col 4 Average Rate (\$/kWh)	<u>Line</u>
100	RES-	Residential	\$1,295,825,385	27,666,722,782	kWh	\$0.04684 /k	Wh	27,666,722,782	\$0.04684	100
101	A1/B1-	Small L&P	\$264,484,383	8,074,913,236	kWh	\$0.03275 /k	Wh	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 Light and	Power	\$660,355,260	66,510,706	kW-mo	\$9.93 /k	:W-mo			106
		Power Streetlights	\$660,355,260 \$6,943,314	66,510,706 253,429,733		\$9.93 /k \$0.02740 /k		253,429,733	\$0.02740	106 107
107	STL-				kWh			253,429,733 115,953,240	\$0.02740 \$0.03087	
107 108	STL-	Streetlights		253,429,733	kWh kWh					107
107 108 109	STL-	Streetlights AG: A Schedules		253,429,733 115,953,240	kWh kWh kWh		Wh	115,953,240	\$0.03087	107 108
107 108 109 110	STL- AGA- AGB/C-	Streetlights AG: A Schedules	\$6,943,314	253,429,733 115,953,240 5,396,087,006	kWh kWh kWh	\$0.02740 /k	Wh	115,953,240	\$0.03087	107 108 109
107 108 109 110 111	STL- AGA- AGB/C- Agriculture	Streetlights AG: A Schedules AG: B Schedules	\$6,943,314	253,429,733 115,953,240 5,396,087,006 5,512,040,246	kWh kWh kWh kWh	\$0.02740 /k	Wh	115,953,240 5,396,087,006	\$0.03087 \$0.03087	107 108 109 110
107 108 109 110 111 112	STL- AGA- AGB/C- Agriculture E20/B20-	Streetlights AG: A Schedules AG: B Schedules At Transmission	\$6,943,314	253,429,733 115,953,240 5,396,087,006 5,512,040,246 11,234,365	kWh kWh kWh kW-mo	\$0.02740 /k	Wh	115,953,240 5,396,087,006 5,813,304,545	\$0.03087 \$0.03087 \$0.02325	107 108 109 110 111

116 STB/SB- At Primary 1,279,798 kW-mo 50% Volumetric Charge 17,656,940 \$0.08730 116 \$0.01758 /kWh 117 STB/SB- At Secondary 71,329 kW-mo 50% Reservation Charge \$12,693,664 \$0.02298 117 \$1.13 /.85*kW-mo	119	Total	Rate Design:	\$2,766,850,603				78,069,672,405	\$0.03544	119
116 STB/SB- At Primary 1,279,798 kW-mo 50% Volumetric Charge 17,656,940 \$0.08730 116 \$0.01758 /kWh 117 STB/SB- At Secondary 71,329 kW-mo 50% Reservation Charge 12,693,664 \$0.02298 117	118	Standby Service		\$18,979,434	9,865,317 k	.W-mo		539,935,268	\$0.03515	_ 118
116 STB/SB- At Primary 1,279,798 kW-mo 50% Volumetric Charge 17,656,940 \$0.08730 116	117	STB/SB-	At Secondary	1	71,329 k	.W-mo	50% Reservation Charge	12,693,664	\$0.02298	117
115 STB/SB- At Transmission 8,514,190 kW-mo 509,584,664 \$0.03365 115	116	STB/SB-	At Primary		1,279,798 k	:W-mo	· ·	17,656,940	\$0.08730	116
	115	STB/SB-	At Transmission		8,514,190 k	:W-mo		509,584,664	\$0.03365	115

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.

Proposed Allocations & Revenues
Rate Design Calculations Based on 12-CP Method
Input cells are shaded gold

Current Year for Forecast Billing Determinants

Yr. Historical Avg.

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	
		Note 1 Recorded Avg. 5-Year Historical	Note 2 Forecast Sales	Note 3 Recorded Avg. 5-Year Historical	= (col 2/col 1) * col 3 Coincident Demands Scaled to	Note 4 Demand Loss	= col 4 * col 5 Coincident Demands (adjusted for losses)	= col 6/ sum col 6 Percent of Coin. Peak	Adjusted Cost Alloc. Factors (w/standby)	= col 7 * TRR Adjusted 12-CP Cost Allocation	
<u>Line</u> <u>Code</u>	<u>Class Name</u>	<u>(kWh)</u>	<u>(kWh)</u>	<u>(kW)</u>	<u>(kW)</u>	<u>Factors</u>	<u>(kW)</u>	(w/losses)	scale to 100%	<u>(\$)</u>	<u>Line</u>
100 RES-	Residential	28,324,881,434 MARL Sales:	27,666,722,782 247,623	72,804,376	71,112,689	1.13848	80,960,333	47.16%	46.83%	\$1,295,825,385	100
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 Light 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		1.13848	21,914				118
	At Secondary					1.13040			2 224	4	
119 Standby		519,143,600	539,935,268	631,433	659,109		690,357		0.69%	\$18,979,434	119
120 Totals - Retail		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: Base Transmission Revenue Requirement (TRR) 1-BaseTRR, L. 704 = \$2,766,850,603 12										

Notes:

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