



**ELECTRIC PRELIMINARY STATEMENT PART CM**  
**BOND CHARGE BALANCING ACCOUNT**

Sheet 1

CM. BOND CHARGE BALANCING ACCOUNT (BCBA)

1. PURPOSE: The purpose of the BCBA is to track revenues from the DWR Bond Charge rate by customer class during the period after a decision in R. 02-01-011 and pursuant to Decision 02-10-063, Decision 02-11-074, and Decision 02-12-082. The BCBA has two subaccounts: (1) Bundled Customer Subaccount, and (2) Departing Load Customer Subaccount. (T)
2. APPLICABILITY: The BCBA will apply to Retail Bundled Customers and Departing Load Customers, except California Alternate Rates for Energy (CARE) and medical baseline. (T)
3. REVISION DATE: The revision dates applicable to the BCBA shall be as determined in the Revenue Adjustment proceeding or as otherwise ordered by the Commission.
4. BCBA RATES: The BCBA does not have a rate component.
5. ACCOUNTING PROCEDURE: PG&E shall maintain the BCBA by making entries at the end of each month as follows:
  - a. Bundled Customer Subaccount
    - 1) A credit entry equal to the Bond Charge revenue from non-exempt retail bundled customers. (D)
    - 2) A debit entry equal to the Bond Charge revenue from non-exempt retail bundled customers that would have been received at the Bond Charge rate resulting from a decision in R. 02-01-011. (D)
    - 3) A credit entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. (D)
  - b. Departing Load Customer Subaccount (T) (L)
    - 1) A credit entry equal to the Bond Charge revenue from eligible Departing Load Customers. (L)
    - 2) A debit entry equal to the Bond Charge revenue from eligible Departing Load Customers that would have been received at the Bond Charge rate resulting from a decision in R.02-01-011. (L)
    - 3) A credit entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. (L)

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**ELECTRIC PRELIMINARY STATEMENT PART CM**  
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Sheet 2

CM. BOND CHARGE BALANCING ACCOUNT (BCBA) (Continued)

5. ACCOUNTING PROCEDURE (Cont'd.)

c. Departing Load Customer Subaccount

- 1) A credit entry equal to the Bond Charge revenue from eligible Departing Load Customers.
- 2) A debit entry equal to the Bond Charge revenue from eligible Departing Load Customers that would have been received at the Bond Charge rate resulting from a decision in R. 02-01-011.
- 3) A credit entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.