

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

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

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**Attachment 2: Model**

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## Formatting and References

### 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.

Schedule 3 - Schedule 3		Prior Year 2023		2024	
Asset Transfer Capital Requirement		Prior Year 2023		2024	
1. Overview		Value	Amount	Value	Amount
101	101				
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103	103				
104	104				
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Schedule 2-ITRR  
Incremental Transmission Revenue Requirement

Rate Year: 2025  
Prior Year: 2023

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

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	AFCR = Prior Year TRR / Net Plant				100
<b>Determination of Net Plant:</b>					
101	Transmission Functional Plant:	\$16,771,989,889	7-PlantInService, L. 112, col 13		101
102	Transmission Functional Accumulated Depreciation:	\$3,988,557,831	10-AccDep, L. 112, col 13		102
103	<b>Net Plant:</b>	<b>\$12,783,432,058</b>	Line 101 - Line 102		103
<b>Determination of AFCR:</b>					
104	Prior Year TRR without RF&U:	\$2,317,906,779.8	1-BaseTRR, L. 512 - [50%*(1-BaseTRR, L. 500 + L. 501 )]		104
104a	Less: Abandoned or Cancelled Projects Amortization Expense	\$0	1-BaseTRR, L. 505	Negative	104a
105	Less: Depreciation Expense	(\$531,565,997)	1-BaseTRR, L. 503 + L. 504 - 11-Depreciation, L. 200, col 3	Negative	105
106	Less: Impact of ADIT	\$236,174,561	(1-BaseTRR, L. 111c x 1-BaseTRR, L. 220) x (1+(1-BaseTRR, L. 402)/(1 - 1-BaseTRR, L. 402)) + (1-BaseTRR, L. 111c x 1-BaseTRR, L. 216)	Negative	106
107	<b>AFCR Applicable TRR</b>	<b>\$2,022,515,344</b>	Line 104 + Line 104a + Line 105 + Line 106		107
108	AFCR:	15.82%	Line 107 / Line 103		108

**2) Calculation of ITRR**

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
200	Forecast Net Plant Additions Balance:	\$2,087,214,838	9-PlantAdditions, L. 124, col 6		200
201	AFCR:	15.82%	Line 108		201
202	AFCR prior to Depreciation & ADIT Impacts	\$330,226,188	Line 200 * Line 201		202
203	Add: Depreciation Expense	\$68,593,245	9-PlantAdditions, L. 125, Col 3		203
204	Add: Impact of ADIT	(\$3,267,891)	14-ADIT, L. 728, Col 11		204
205	<b>ITRR without RF&amp;U:</b>	<b>\$395,551,542</b>	Sum Line 202 to Line 204		205
206	Franchise Fees Factor	0.7889%	1-BaseTRR, L. 513		206
207	SFGR Tax Factor	0.0203%	1-BaseTRR, L. 514		207
208	<b>Total SFGR Tax and Franchise Fees</b>	<b>\$3,200,895</b>	Line 205 * (Line 207 + Line 206)		208
209	<b>Incremental Forecast Period TRR:</b>	<b>\$398,752,437</b>	Line 205 + Line 208		209

**Notes:**

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Schedule 3 True-up TRR					Prior Year: 2023
True-up Transmission Revenue Requirement					
Input cells are shaded gold					
1) Rate Base					
Line	Description	Values	Source	Notes	Line
100	Transmission Functional Plant	\$16,774,285,547	7-PlantID/Service, L 113, col 13	13-Month Avg	100
101	Common + General + Intangible Plant	\$896,918,657	7-PlantID/Service, L 402, col 3	BOY EOP Avg	101
102	Abandoned or Cancelled Projects	50	8-AbandonedProject, L 102, col 12	BOY EOP Avg	102
103	Total Plant	\$17,165,104,114	Sum of Lines 100 to 102		103
104	Work-in-Progress	\$16,506,215	13-WorkCap, L 113, col 2	13-Month Avg	104
105	Materials and Supplies	\$47,078,782	13-WorkCap, L 215, col 5	13-Month Avg	105
106	Cash Working Capital	\$103,018,173	Line 400 + Line 401 / 8		106
107	Total Working Capital	\$244,421,870	Sum of Lines 104 to 106		107
108	Accumulated Depreciation Reserve				
109	Transmission Functional Depreciation Reserve	(\$3,830,438,454)	10-AccDep, L 113, col 13	Negative 13-Month Avg	108
110	Common + General + Intangible Depreciation Reserve	(\$22,210,832)	10-AccDep, L 402, col 3	Negative BOY EOP Avg	109
110	Total Accumulated Depreciation Reserve	(\$4,154,650,301)	Line 108 + Line 109		110
111	a Accumulated Deferred Income Taxes	(\$1,608,514,868)	14-ADIT, L 108, col 2	Weighted Average	111 a
111	b (Excess)/Deficient Accumulated Deferred Income Taxes	(\$503,500,884)	17-RegA/Invts, L 1, 202	Weighted Average	111 b
111	c Total (Excess)/Deficient and Accumulated Deferred Income Taxes	(\$5,112,100,952)	Line 111a + Line 111b + Line 111c	Weighted Average	111 c
112	Network Upgrade Credits (Customer Advances)	(\$180,172,553)	15-NUC, L 109	Negative BOY EOP Avg	112
113	Unfunded Reserves	(\$120,410,280)	16-Investment/Reserves, L 100	13-Month Avg	113
114	Other Regulatory Assets or Liabilities	50	17-RegA/Invts, L 101	BOY EOP Avg	114
115	CWP Incentive	50	32-CWP/Incentive, L 100, col 17	13-Month Avg	115
116	Rate Base	\$10,862,487,098	Sum of Lines 103, 107, 110 and Lines 111a to 115		116
2) ROE and Capitalization Calculations					
Instructions:					
1) Input the ROE for the Prior Year on Line 200.					
Line	Description	Values	Source	Notes	Line
200	Prior Year Return on Common Equity	12.97%	5-BaseTRR, L 215	ROE from Schedule 1, if there are mid-year changes, a worksheet will be provided	200
201	Calculation of Cost of Capital Rate	2.10%	1-BaseTRR, L 216		201
202	Weighted Cost of Common Stock	0.02%	1-BaseTRR, L 217	13-Month Avg	202
203	Weighted Cost of Preferred Stock	6.37%	Line 200 + 1-BaseTRR, L 210		203
204	Cost of Capital Rate	8.50%	Sum of Lines 201 to 203		204
205	Equity Rate of Return Including Common and Preferred Stock	6.39%	Line 202 + Line 203		205
206	FERC Participation Incentive Rate of Return	0.00%	1-BaseTRR, L 221		206
207	Return on Capital: Rate Base Times Cost of Capital Rate	\$922,843,258	Line 204 * Line 116		207
208	Return on Abandoned or Cancelled Projects From FERC Participation Incentive	50	Line 102 + Line 206		208
209	Total Return on Capital	\$922,843,258	Line 207 + Line 208		209
3) Income Taxes					
Instructions:					
1) Input the Prior Year Federal and State Income Tax Rates if they are different from the Rate Year Tax Rates.					
Line	Description	Values	Source	Notes	Line
300	Federal Income Tax Rate	21.00%	23-TaxRates, L 200		300
301	State Income Tax Rate	8.84%	23-TaxRates, L 201		301
302	Composite Tax Rate	27.98%	Line 300 + Line 301 (Line 300 * Line 301)		302
303	Income Taxes	\$244,104,261	Line 304		303
304	Income Taxes = [(IRB * ER) + FPD - IRAP] * (CTR/(1 - CTR)) + CO/(1 - CTR)				304
Where:					
305	IRB = Rate Base	\$10,862,487,098	Line 116		305
306	ER = Equity Rate of Return Including Common and Preferred Stock	6.39%	Line 205		306
307	CTR = Composite Tax Rate	27.98%	Line 302		307
308	CO = Credits and Other	(\$24,028,100)	1-BaseTRR, L 407		308
309	FPD = Flowback and Permanent Tax Deductions	\$12,085,266	1-BaseTRR, L 404		309
310	IRAP = Return on Abandoned or Cancelled Projects From FERC Participation Incentive	50	Line 208		310
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 419 and input the Rate Year the ATA true-up. (For example, if the Prior Year is 2022, then the ATA that was included in the 2022 rates was the ATA for 2022)					
Line	Description	Values	Source	Notes	Line
400	Prior Year TRR Components				
401	OBM Expense	\$623,088,450	1-BaseTRR, L 500		401
401	ASG Expense	\$184,696,495	1-BaseTRR, L 501		401
402	Network Upgrade Interest Expense	\$18,075,673	1-BaseTRR, L 502		402
403	Depreciation Expense (incl. Common + General + Intangible)	\$121,050,767	1-BaseTRR, L 503		403
404	Abandoned or Cancelled Projects Amortization Expense	50	8-AbandonedProject, L 102, col 7		404
405	Return on Capital	\$922,843,258	Line 209		405
406	Other Taxes	\$142,226,648	1-BaseTRR, L 507		406
407	Income Taxes	\$244,104,261	Line 303		407
408	Revenue Credits	(\$16,862,412)	20-RevenueCredits, L 500, col 7 + L 1, 1002, col 5	Negative Value	408
409	NP&L Credit	(\$18,381,621)	1-BaseTRR, L 510	Negative Value	409
410	Amortization and Reservoir Debits/Credits	50	1-BaseTRR, L 511		410
411	Total without PF, Uncollectibles, and South Georgia	\$1,619,557,561	Sum Lines 400 to 410		411
412	Wildfire Self-Insurance	50	N/A		412
413	Wildfire Self-Insurance Initial Funded	50	N/A		413
414	Total Wildfire Self-Insurance Funding	50	Line 412 + Line 413		414
415	SPQR Tax and Franchise Fees	0.7889%	1-BaseTRR, L 513		415
416	SPQR Tax Factor	0.0003%	1-BaseTRR, L 514		416
417	Total SPQR Tax and Franchise Fees	\$21,198,067	Line 411 + Line 414 + Line 415 + Line 416		417
418	Total with SPQR Tax and Franchise Fees	\$1,640,755,627	Line 411 + Line 414 + Line 417		418
Annual True-up Adjustment					
419	ATA that was included in the Prior Year's Rates	\$289,713,269	FY2023 T020 Model, Schedule 3-BaseTRR, L 602		419
420	Total with ATA	\$1,930,468,896	Line 418 + Line 419		420
Uncollectibles and Retail (South Georgia) Tax Adjustment					
421	Uncollectibles Factor	0.4760%	1-BaseTRR, L 510		421
422	Uncollectibles Expense	\$13,976,036	Line 420 * Line 421		422
423	Retail (South Georgia) Tax Adjustment	\$4,793,999	23-RetailSGTax, L 301, col 4		423
424	True-up Transmission Revenue Requirement	\$1,949,238,932	Line 420 + Line 422 + Line 423	Note 1	424
Notes:					
1) The True-up Transmission Revenue Requirement calculated in this schedule is only applicable for Prior Year 2024 and after. The True-up Transmission Revenue Requirement for prior year 2022 and 2023 will be calculated in T020 Model.					



Schedule 5-CostofCap-1

Calculation of Components of Cost of Capital Rate

Prior Year: 2023

Input cells are shaded gold

1) Return and Capitalization Calculations

Line	Description	Values	Source	Notes	Line
<u>Calculation of Long Term Debt Amount</u>					
100	Bonds -- Account 221	\$37,577,939,854	WP 5-CostofCap, L 100, col 1	13-month average	100
101	(Less) Reacquired Bonds (Acct. 222)	\$0	WP 5-CostofCap, L 200, col 1	13-month average, enter negative	101
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	WP 5-CostofCap, L 300, col 1	13-month average	102
103	<b>Long Term Debt Amount</b>	<b>\$37,577,939,854</b>	Sum of Lines 100 to 102		103
<u>Calculation of Preferred Stock Amount</u>					
104	Preferred Stock Amount -- Account 204	\$257,994,575	WP 5-CostofCap, L 800, col 1	13-month average	104
105	Unamortized Issuance Costs	(\$5,940,275)	WP 5-CostofCap, L 900, col 1	13-month average	105
106	Net Gain (Loss) From Purchase and Tender Offers	\$0	WP 5-CostofCap, L 1000, col 1	13-month average	106
107	<b>Preferred Stock Amount</b>	<b>\$252,054,300</b>	Sum of Lines 104 to 106		107
<u>Calculation of Common Stock Equity Amount</u>					
108	Total Proprietary Capital	\$41,303,950,137	WP 5-CostofCap, L 1300, col 1	13-month average	108
109	Less Preferred Stock Amount	(\$252,054,300)	Line 107	Same as Line 107, but negative	109
110	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	(\$846,938,673)	WP 5-CostofCap, L 1100, col 1	13-month average, reverse sign	110
111	Less Accumulated Other Comprehensive Income -- Account 219	\$4,704,482	WP 5-CostofCap, L 1200, col 1	13-month average, reverse sign	111
112	<b>Common Stock Equity Amount</b>	<b>\$40,209,661,645</b>	Sum of Lines 108 to 111		112
113	<b>Equity Ratio</b>	<b>51.52%</b> Line 112 ÷ (Line 103 + Line 107 + Line 112)			113

Notes:

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Schedule 5-CostofCap-2

Long Term Debt Cost Percentage

Prior Year: 2023

Input cells are shaded gold

1) Calculation of Cost of Long Term Debt

Line	Description	Values	Source	Notes	Line
<u>Long-Term Debt Component - Denominator:</u>					
100	(Plus) Bonds (Acct. 221)	\$37,577,939,854	WP 5-CostofCap, L 100, col 1	13-month Average	100
101	(Less) Reacquired Bonds (Acct. 222)	\$0	WP 5-CostofCap, L 200, col 1	13-month Average	101
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	WP 5-CostofCap, L 300, col 1	13-month Average	102
103	(Plus) Unamortized Premium on Long-Term Debt (Acct. 225)	\$4,612,173	WP 5-CostofCap, L 400, col 1	13-month Average	103
104	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226)	\$44,983,487	WP 5-CostofCap, L 500, col 1	13-month Average	104
105	(Less) Unamortized Debt Expenses (Acct. 181)	\$165,991,443	WP 5-CostofCap, L 600, col 1	13-month Average	105
106	(Less) Unamortized Loss on Reacquired Debt (Acct. 189)	\$31,080,354	WP 5-CostofCap, L 700, col 1	13-month Average	106
107	<b>LTD = Long Term Debt</b>	<b>\$37,340,496,743</b>	Lines ((100 + 102 + 103) - (101 + 104 + 105 + 106 ))	13-month Average	107
<u>Long-Term Debt Component - Numerator:</u>					
108	(Plus) Interest on Long-Term Debt (Acct. 427)	\$1,577,503,167	WP 5-CostofCap, L 1400, col 1	Year-To-Date	108
109	(Plus) Amort. of Debt Disc. and Expense (Acct. 428)	\$46,316,577	WP 5-CostofCap, L 1500, col 1	Year-To-Date	109
110	(Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1)	\$11,215,211		Year-To-Date	110
111	(Less) Amort. of Premium on Debt-Credit (Acct. 429)	\$1,326,141	WP 5-CostofCap, L 1700, col 1	Year-To-Date	111
112	(Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1)	\$115,847	WP 5-CostofCap, L 1800, col 1	Year-To-Date	112
113	<b>LTD interest</b>	<b>\$1,633,592,967</b>	Lines ((108 + 109 + 110) - (111 + 112))		113
114	<b>Cost of Long-Term Debt:</b>	<b>4.37%</b>	Line 113 / Line 107		114

Notes:

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Schedule 5-CostofCap-3  
Preferred Stock Cost Percentage  
Input cells are shaded gold

Prior Year: 2023

1) Calculation of "Preferred Stock Cost Percentage"

Line	Description	Amount	Reference	Line
100	Total Annual Cost of Preferred Stock:	\$13,916,317	Line 208, Col 9	100
101	Total Reacquired Preferred Stock Cost:	\$0	Line 305, Col 6	101
102	Total Annual Cost of Preferred:	\$13,916,317	Line 100 + Line 101	102
103	Total Preferred Stock Amount Outstanding:	\$257,994,550	Line 208, Col 5	103
104	Total Premium/Discount	(\$5,940,273)	Line 208, Col 6	104
105	Total Preferred Balance:	\$252,054,277	Line 103 + Line 104	105
106	Preferred Stock Cost Percentage:	5.52%	Line 102 / Line 105	106

2) Preferred Stock Information for each Outstanding Series

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
PG&E Records Note 1	PG&E Records Note 1	FF1 250-251, col a	PG&E Records Note 1	FF1 250-251, col f	PG&E Records Note 1	FF1 250-251, col e	= Col 5 + Col 6	= Col 4 x Col 7 Note 2
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
A	3/28/1905	6.000%	\$ 1.50	\$105,291,525	(\$7,366,504)	4,211,661	\$97,925,021	\$6,317,492
B	4/12/1905	5.500%	\$ 1.38	\$29,329,075	(\$173,730)	1,173,163	\$29,155,345	\$1,613,099
C	7/9/1941	5.000%	\$ 1.25	\$10,000,000	\$726,283	400,000	\$10,726,283	\$500,000
D	6/28/1948	5.000%	\$ 1.25	\$44,454,300	(\$716,366)	1,778,172	\$43,737,934	\$2,222,715
E	5/4/1949	5.000%	\$ 1.25	\$23,358,050	\$542,539	934,322	\$23,900,589	\$1,167,903
G	1/25/1950	4.800%	\$ 1.20	\$19,825,775	\$1,006,320	793,031	\$20,832,095	\$951,637
H	6/22/1954	4.500%	\$ 1.13	\$15,278,550	\$70,694	611,142	\$15,349,244	\$687,535
I	10/25/1955	4.360%	\$ 1.09	\$10,457,275	(\$29,509)	418,291	\$10,427,766	\$455,937
Total Amount Outstanding (sum of above):				\$257,994,550	(\$5,940,273)	10,319,782	\$252,054,277	\$13,916,317

3) Reacquired Preferred Stock Information

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6		
Line	Preferred Stock	Call Date	Total Issuance Cost	Unamortized Issuance Cost	Amortization Period	Issuance Amortization Cost	Notes and Sources	
300								300
301								301
302								302
303								303
304								304
305	Total Annual Cost (sum of above): \$			-	\$	-		305

Notes:

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

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Schedule 6-PlantJurisdiction  
Transmission Plant Jurisdiction

Prior Year: 2023

Input cells are shaded gold

Transmission Plant in FERC Form 1 for Prior Year:

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

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

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

			Col 1	Col 2	Col 3 Note 1	Col 4	Col 5	Col 6 Col 1 + Col 3 - Col 4		
Line	FERC Account	Account Description	FERC Form 1 Transmission Plant	Source for Col 1	Adjustments	FERC Transmission Plant	Source for Col 4	CPUC Transmission Plant	Line	
100	350	Land and Land Rights	\$327,345,889	FF1 204-207, L. 48, col g	\$0	\$308,525,935	7-PlantInService, L. 112, col 1 + col 2	\$18,819,954	100	
101	352	Structures and Improvements	\$540,676,703	FF1 204-207, L. 49, col g	\$0	\$526,447,082	7-PlantInService, L. 112, col 3 + col 4	\$14,229,621	101	
102	353	Station Equipment	\$8,499,215,411	FF1 204-207, L. 50, col g	(\$491,898)	\$8,088,115,233	7-PlantInService, L. 112, col 5 + col 6	\$410,608,281	102	
103	354	Towers and Fixtures	\$1,238,878,044	FF1 204-207, L. 51, col g	\$392,133	\$1,144,663,816	7-PlantInService, L. 112, col 7	\$94,606,361	103	
104	355	Poles and Fixtures	\$2,846,961,105	FF1 204-207, L. 52, col g	(\$141,164)	\$2,698,840,610	7-PlantInService, L. 112, col 8	\$147,979,331	104	
105	356	Overhead Conductors and Devices	\$3,159,381,166	FF1 204-207, L. 53, col g	(\$291,750)	\$2,984,122,759	7-PlantInService, L. 112, col 9	\$174,966,656	105	
106	357	Underground Conduit	\$522,269,961	FF1 204-207, L. 54, col g	\$0	\$518,106,145	7-PlantInService, L. 112, col 10	\$4,163,816	106	
107	358	Underground Conductor and Devices	\$289,118,870	FF1 204-207, L. 55, col g	\$0	\$282,197,764	7-PlantInService, L. 112, col 11	\$6,921,106	107	
108	359	Roads and Trails	\$230,773,334	FF1 204-207, L. 56, col g	\$0	\$220,970,544	7-PlantInService, L. 112, col 12	\$9,802,790	108	
109	359.1	Asset Retirement Costs for Transmission Plant	(\$4,712,653)	FF1 204-207, L. 57, col g	\$4,712,653	\$0	Note 2	\$0	109	
110		Total Transmission Plant	\$17,649,907,830		\$4,179,975	\$16,771,989,889		\$882,097,916	110	

Notes:

1) For a description of the adjustments included in Col 3 and a reconciliation by FERC Plant Account to PG&E's FERC Form 1, please see WP\_7-PlantInService 3.

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

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Schedule 7-PlantInService  
Network Transmission Plant in Service  
Input cells are shaded gold

Prior Year: 2023

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	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13			
		Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Total of Col 1-12		
Line	Month	Year	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total	Source
				ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900		
100	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 200 + Line 300
101	January	2023		\$95,000,190	\$209,998,689	\$377,578,563	\$125,548,532	\$7,751,342,657	\$37,884,749	\$1,070,027,868	\$2,422,002,707	\$2,710,125,619	\$523,705,403	\$281,901,935	\$190,088,940	\$15,794,505,973	Line 201 + Line 301
102	February	2023		\$94,847,051	\$209,726,156	\$378,136,320	\$125,854,783	\$7,761,758,204	\$37,884,846	\$1,082,687,452	\$2,443,919,882	\$2,732,408,975	\$523,715,113	\$281,672,469	\$190,617,885	\$15,863,329,236	Line 202 + Line 302
103	March	2023		\$95,665,591	\$210,160,388	\$378,170,051	\$125,919,307	\$7,781,147,683	\$37,884,846	\$1,097,747,733	\$2,456,785,372	\$2,754,669,482	\$523,719,422	\$282,186,194	\$190,948,600	\$15,935,004,670	Line 203 + Line 303
104	April	2023		\$97,265,515	\$210,582,339	\$378,596,596	\$126,873,025	\$7,828,082,821	\$37,884,846	\$1,102,233,599	\$2,515,976,629	\$2,797,329,425	\$524,085,875	\$282,186,964	\$207,473,442	\$16,108,571,075	Line 204 + Line 304
105	May	2023		\$97,298,087	\$210,653,676	\$379,604,746	\$128,089,082	\$7,871,663,188	\$37,884,846	\$1,107,610,703	\$2,538,553,758	\$2,807,858,014	\$524,101,270	\$282,197,282	\$208,692,843	\$16,194,207,495	Line 205 + Line 305
106	June	2023		\$97,293,135	\$210,678,083	\$381,135,618	\$129,888,646	\$7,997,741,094	\$37,884,846	\$1,108,363,140	\$2,577,555,291	\$2,877,756,090	\$524,114,946	\$282,200,519	\$209,680,863	\$16,424,392,292	Line 206 + Line 306
107	July	2023		\$97,505,811	\$210,735,589	\$381,195,365	\$130,716,274	\$8,010,685,188	\$37,885,371	\$1,113,360,633	\$2,587,368,314	\$2,874,462,555	\$524,206,156	\$282,195,749	\$210,563,205	\$16,460,880,210	Line 207 + Line 307
108	August	2023		\$97,937,669	\$210,923,719	\$380,759,565	\$132,714,559	\$7,999,700,161	\$37,885,371	\$1,114,194,720	\$2,612,206,013	\$2,894,186,213	\$524,215,663	\$282,195,951	\$211,061,816	\$16,497,981,421	Line 208 + Line 308
109	September	2023		\$99,275,161	\$211,370,442	\$381,319,617	\$134,578,898	\$7,995,440,265	\$37,885,371	\$1,115,096,649	\$2,621,200,001	\$2,940,979,002	\$517,685,662	\$282,195,939	\$212,198,785	\$16,549,225,791	Line 209 + Line 309
110	October	2023		\$98,925,738	\$211,196,310	\$381,637,118	\$139,924,909	\$7,994,972,862	\$37,958,283	\$1,122,866,540	\$2,646,609,944	\$2,962,107,142	\$517,700,956	\$282,196,956	\$215,204,895	\$16,629,720,652	Line 210 + Line 310
111	November	2023		\$97,208,262	\$211,707,639	\$381,730,831	\$142,032,128	\$8,011,215,627	\$37,971,220	\$1,124,135,540	\$2,678,014,003	\$2,967,930,488	\$517,707,144	\$282,197,058	\$215,498,179	\$16,667,348,119	Line 211 + Line 311
112	December	2023		\$96,957,827	\$211,568,109	\$381,303,165	\$145,143,917	\$8,052,003,252	\$36,111,981	\$1,144,663,816	\$2,698,840,610	\$2,984,122,759	\$518,106,145	\$282,197,764	\$220,970,544	\$16,771,989,889	Line 212 + Line 312
113	13-Month Average			\$96,737,279	\$210,782,313	\$378,797,451	\$131,742,737	\$7,904,802,098	\$37,615,087	\$1,106,019,294	\$2,553,913,720	\$2,845,389,518	\$522,058,403	\$282,109,212	\$205,318,435	\$16,274,285,547	

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 TD rate case (as shown in WP_7-PlantInService 1). The monthly balances in Lines 200 - 212 are the end-of-month balances for Prior Year and December of Prior Year minus 1.															
			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
FERC Account:			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total of Col 1-12
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total
200	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
201	January	2023	\$60,401,846	\$101,219,132	\$163,781,596	\$37,446,142	\$2,888,830,856	\$5,477,782	\$544,517,860	\$150,001,013	\$1,035,444,415	\$357,196,469	\$117,367,946	\$85,100,583	\$5,545,387,641
202	February	2023	\$60,462,319	\$100,595,161	\$163,892,986	\$37,464,315	\$2,889,312,749	\$5,477,782	\$548,077,682	\$151,298,360	\$1,041,409,600	\$357,207,251	\$117,371,748	\$85,313,803	\$5,559,823,457
203	March	2023	\$61,198,552	\$101,462,033	\$164,030,708	\$37,890,427	\$2,904,352,034	\$5,477,782	\$548,685,349	\$153,316,807	\$1,048,642,198	\$357,210,185	\$117,434,275	\$85,527,399	\$5,585,227,748
204	April	2023	\$61,777,983	\$101,835,053	\$164,200,917	\$37,958,493	\$2,946,311,605	\$5,477,782	\$549,297,216	\$150,190,143	\$1,065,205,558	\$357,574,017	\$117,434,680	\$101,687,096	\$5,709,950,544
205	May	2023	\$61,835,401	\$101,831,087	\$164,389,974	\$37,975,364	\$2,965,361,343	\$5,477,782	\$553,631,815	\$150,956,864	\$1,075,027,555	\$357,587,780	\$117,439,923	\$104,261,641	\$5,751,778,431
206	June	2023	\$61,900,380	\$101,794,124	\$165,020,953	\$38,181,867	\$3,001,282,750	\$5,477,782	\$553,866,399	\$150,814,056	\$1,080,771,685	\$357,597,676	\$117,441,625	\$105,014,054	\$5,839,786,950
207	July	2023	\$61,969,174	\$101,770,384	\$165,052,998	\$38,224,124	\$3,045,902,506	\$5,477,782	\$557,663,905	\$150,230,248	\$1,082,361,646	\$357,599,162	\$117,439,224	\$105,424,423	\$5,848,115,576
208	August	2023	\$62,031,989	\$101,773,971	\$165,211,786	\$38,607,913	\$3,061,455,830	\$5,477,782	\$558,117,091	\$151,678,668	\$1,085,234,910	\$357,600,759	\$117,439,341	\$105,697,171	\$5,872,327,213
209	September	2023	\$62,097,891	\$101,713,963	\$165,733,438	\$39,245,343	\$3,054,532,175	\$5,477,782	\$558,552,706	\$150,801,153	\$1,090,455,351	\$357,609,081	\$117,439,350	\$106,096,247	\$5,860,424,478
210	October	2023	\$62,083,040	\$101,702,969	\$165,889,867	\$41,147,698	\$3,061,616,982	\$5,477,782	\$561,249,185	\$151,040,595	\$1,091,987,938	\$357,610,985	\$117,439,880	\$106,296,155	\$5,859,739,355
211	November	2023	\$62,250,726	\$101,699,599	\$165,986,356	\$41,453,579	\$3,054,033,139	\$5,477,116	\$559,392,183	\$151,994,344	\$1,089,473,132	\$357,615,167	\$117,439,914	\$106,262,267	\$5,874,953,703
212	December	2023	\$62,310,466	\$100,783,154	\$163,911,775	\$42,191,663	\$3,080,574,036	\$4,835,186	\$559,445,856	\$150,903,527	\$1,084,073,410	\$357,609,986	\$117,440,480	\$106,100,856	\$5,888,670,396
213	13-Month Average		\$61,574,115	\$101,496,373	\$164,277,795	\$38,930,918	\$2,978,746,268	\$5,371,666	\$553,422,087	\$150,863,468	\$1,068,475,956	\$355,471,658	\$117,413,337	\$99,412,944	\$5,795,456,585

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 TD rate case (as shown in WP_7-PlantInService 1). The monthly balances in Lines 300 - 312 are the end-of-month balances for Prior Year and December of Prior Year minus 1.															
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Total of Col 1-12
			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total
300	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
301	January	2023	\$34,198,483	\$108,179,537	\$213,796,967	\$88,102,390	\$4,864,411,802	\$32,406,967	\$525,310,028	\$2,271,401,694	\$1,674,681,203	\$166,506,934	\$164,533,989	\$104,988,157	\$10,249,118,332
302	February	2023	\$34,384,732	\$108,526,994	\$214,143,734	\$87,999,468	\$4,872,445,456	\$32,407,063	\$534,659,719	\$2,291,621,522	\$1,680,999,285	\$166,507,863	\$164,420,721	\$105,296,182	\$10,303,405,778
303	March	2023	\$34,467,040	\$108,698,355	\$214,139,344	\$88,028,879	\$4,876,795,649	\$32,407,063	\$549,062,384	\$2,303,468,565	\$1,706,027,284	\$166,509,237	\$164,751,920	\$105,421,202	\$10,349,776,922
304	April	2023	\$35,487,532	\$108,747,286	\$214,395,679	\$88,914,532	\$4,881,771,216	\$32,407,064	\$552,366,383	\$2,314,786,485	\$1,732,123,866	\$166,511,858	\$164,752,284	\$105,786,346	\$10,398,620,531
305	May	2023	\$35,462,686	\$108,822,589	\$215,214,771	\$90,113,718	\$4,906,299,944	\$32,407,064	\$553,978,888	\$2,331,596,894	\$1,732,830,458	\$166,513,490	\$164,757,360	\$104,431,202	\$10,442,429,064
306	June	2023	\$35,492,754	\$108,882,959	\$216,114,665	\$91,706,779	\$4,952,457,240	\$32,407,064	\$554,696,762	\$2,369,137,235	\$1,786,984,406	\$166,517,271	\$164,758,894	\$104,666,809	\$10,594,623,942
307	July	2023	\$35,536,637	\$108,965,295	\$216,145,287	\$92,492,150	\$4,976,748,682	\$32,407,589	\$555,096,728	\$2,378,138,066	\$1,796,100,909	\$166,608,994	\$164,756,526	\$105,138,782	\$10,642,746,634
308	August	2023	\$35,905,680	\$109,149,748	\$216,544,679	\$94,166,446	\$4,993,244,332	\$32,407,589	\$556,027,769	\$2,400,527,345	\$1,808,951,803	\$166,614,904	\$164,756,610	\$105,364,645	\$10,695,654,028
309	September	2023	\$37,177,270	\$106,656,479	\$215,566,179	\$93,333,556	\$4,940,900,902	\$32,407,589	\$556,943,943	\$2,433,398,848	\$1,850,331,631	\$166,616,518	\$164,756,589	\$105,102,338	\$10,688,801,313
310	October	2023	\$37,190,108	\$109,886,712	\$216,577,261	\$98,777,211	\$4,987,623,298	\$32,480,499	\$563,748,425	\$2,449,713,342	\$1,872,846,546	\$166,618,618	\$164,757,075	\$107,788,991	\$10,731,341,498
311	November	2023	\$37,192,736	\$110,008,039	\$216,744,475	\$99,578,549	\$4,992,742,908	\$32,480,499	\$564,367,527	\$2,469,659,659	\$1,894,478,356	\$166,619,977	\$164,757,812	\$108,012,812	\$10,782,342,922
312	December	2023	\$34,647,361	\$110,784,955	\$217,301,390	\$102,952,254	\$4,963,429,216	\$31,276,794	\$585,217,961	\$2,492,992,037	\$1,900,900,350	\$167,006,159	\$164,757,283	\$112,869,687	\$10,883,319,493
313	13-Month Average		\$35,163,146	\$108,295,940	\$214,551,656	\$92,811,781	\$4,942,055,875	\$32,244,421	\$562,380,052	\$2,376,913,562	\$1,696,586,745	\$164,695,875	\$164,755,905	\$105,905,491	\$10,838,828,962

Schedule 8-AbandonedProject

Significant Abandoned or Cancelled Projects Balance and Amortization

Prior Year: 2023

Input cells are shaded gold

PG&E will include recoverable costs in this Schedule for significant abandoned or cancelled projects approved or pending approval by the Commission for rate base recovery.

1) Prior Year Abandoned or Cancelled Projects

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

Notes:

PG&E did not amortize any Electric Transmission abandoned or cancelled projects in 2023.

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Schedule 9-PlantAdditions  
Forecast Net Plant Additions for Network Transmission Plant  
Input cells are shaded gold

Prior Year: 2023

Forecast Network Transmission Net Plant Additions balances 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 balances is multiplied by the AFCH 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 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	
Forecast Period		Gross Plant Adds	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions	
Line	Month	Year					Line	
100	January	2024	\$86,212,510	\$86,212,510	\$236,795	\$5,719,177	(\$5,482,461)	\$91,694,971
101	February	2024	\$92,738,951	\$178,951,461	\$491,352	\$5,122,624	(\$10,113,733)	\$189,065,194
102	March	2024	\$68,348,570	\$245,300,031	\$673,527	\$4,542,645	(\$14,282,882)	\$239,582,882
103	April	2024	\$93,605,373	\$138,800,404	\$930,542	\$7,563,389	(\$29,811,698)	\$339,821,101
104	May	2024	\$77,793,952	\$416,699,356	\$1,144,143	\$6,387,497	(\$26,159,052)	\$442,858,407
105	June	2024	\$65,602,090	\$482,302,046	\$1,324,270	\$6,991,945	(\$31,826,726)	\$514,127,772
106	July	2024	\$84,474,698	\$566,776,743	\$1,556,214	\$6,657,793	(\$36,928,305)	\$603,705,049
107	August	2024	\$61,212,198	\$629,888,941	\$1,729,778	\$6,418,974	(\$41,617,502)	\$627,606,443
108	September	2024	\$65,684,693	\$715,573,633	\$1,905,045	\$6,883,841	(\$46,536,088)	\$762,209,731
109	October	2024	\$67,502,631	\$783,176,264	\$2,150,389	\$6,810,206	(\$51,195,915)	\$834,372,179
110	November	2024	\$189,180,249	\$952,376,513	\$2,614,692	\$7,018,710	(\$55,599,931)	\$1,207,876,446
111	December	2024	\$430,758,116	\$1,383,934,629	\$7,987,436	\$6,262,547	(\$58,065,043)	\$1,441,099,672
112	January	2025	\$57,912,470	\$1,440,947,099	\$3,956,448	\$4,973,620	(\$50,082,213)	\$1,500,029,314
113	February	2025	\$61,121,979	\$1,502,600,078	\$4,124,272	\$5,281,128	(\$60,239,071)	\$1,562,308,149
114	March	2025	\$142,622,666	\$1,644,891,744	\$4,515,875	\$5,510,292	(\$61,231,487)	\$1,705,925,232
115	April	2025	\$94,521,193	\$1,739,214,917	\$4,775,410	\$5,852,274	(\$62,310,611)	\$1,801,525,588
116	May	2025	\$185,634,053	\$1,924,848,989	\$5,265,111	\$5,231,637	(\$62,257,178)	\$1,987,106,167
117	June	2025	\$181,331,408	\$2,110,184,398	\$5,793,991	\$4,895,527	(\$61,158,713)	\$2,171,341,111
118	July	2025	\$48,036,286	\$2,178,302,683	\$5,980,791	\$5,727,386	(\$60,901,149)	\$2,238,107,832
119	August	2025	\$69,689,784	\$2,247,892,467	\$6,172,100	\$5,339,581	(\$60,072,830)	\$2,307,965,097
120	September	2025	\$132,866,445	\$2,376,269,912	\$5,746,968	\$5,742,959	(\$59,306,411)	\$2,430,065,143
121	October	2025	\$115,341,918	\$2,486,100,831	\$6,826,155	\$5,266,680	(\$57,746,955)	\$2,543,847,786
122	November	2025	\$67,771,806	\$2,533,872,637	\$7,012,238	\$4,428,284	(\$55,163,021)	\$2,609,035,638
123	December	2025	\$219,154,523	\$2,783,077,189	\$7,642,434	\$1,885,204	(\$51,406,770)	\$2,834,433,960
13-Month Average (Sum Lines 111 to 123)/13:			\$2,028,065,046		\$68,593,245			\$2,087,214,838
Rate Year Depr Exp (Sum Jan - Dec of the Rate Year)								

2) High Voltage Net Plant Additions

High Voltage Net Plant Additions is 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 cumulative total of the calculated depreciation accruals 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 worksheet WP - 9-PlantAdditions 1-4.

Line	Month	Forecast Period	Col 1												Col 2												Col 3												Col 4												Col 5												Col 6																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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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 accruals 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 by planning order, see worksheet WP - 9-PlantAdditions 1-4.

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
		Note 1	Prior Month + Col 1	Col 2 (12-Duplicates, L 110, col 9)/12 Note 3	Note 2	Prior Month + Col 3 - Col 4	Col 2 - Col 5
Forecast Period		Gross Plant Additions	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions
Line	Month	Year					
300	January	2024	\$58,894,878	\$58,894,878	\$161,709	\$2,869,548	\$61,602,716
301	February	2024	\$30,821,707	\$89,716,584	\$246,341	\$2,545,281	\$94,731,362
302	March	2024	\$18,391,751	\$121,110,335	\$332,536	\$2,476,428	\$128,758,204
303	April	2024	\$53,291,900	\$174,402,236	\$479,861	\$3,451,578	\$168,522,822
304	May	2024	\$44,821,707	\$219,223,942	\$601,929	\$1,729,847	\$216,031,447
305	June	2024	\$38,181,002	\$257,404,944	\$706,764	\$3,598,940	\$273,086,625
306	July	2024	\$46,631,104	\$304,036,048	\$646,297	\$3,750,073	\$324,429,105
307	August	2024	\$35,890,295	\$341,928,342	\$938,842	\$3,535,044	\$363,116,002
308	September	2024	\$41,139,096	\$383,067,438	\$1,001,945	\$3,525,524	\$406,783,772
309	October	2024	\$46,022,487	\$429,088,925	\$1,178,314	\$3,381,442	\$455,608,887
310	November	2024	\$128,001,264	\$557,145,189	\$1,529,771	\$4,163,631	\$586,244,011
311	December	2024	\$215,521,433	\$772,667,222	\$2,125,534	\$3,138,704	\$862,792,615
312	January	2025	\$17,639,110	\$810,306,332	\$2,224,880	\$2,642,296	\$840,839,141
313	February	2025	\$22,247,140	\$842,653,571	\$2,516,097	\$2,752,238	\$873,625,021
314	March	2025	\$35,732,104	\$886,405,675	\$2,456,286	\$2,703,629	\$916,749,649
315	April	2025	\$47,817,246	\$934,222,921	\$2,514,724	\$2,614,724	\$956,711,677
316	May	2025	\$60,861,475	\$1,001,168,666	\$2,831,309	\$3,930,972	\$1,006,000,902
317	June	2025	\$68,526,594	\$1,129,695,260	\$3,103,620	\$3,031,097	\$1,126,497,274
318	July	2025	\$75,180,881	\$1,180,876,141	\$3,245,461	\$2,435,461	\$1,181,476,141
319	August	2025	\$42,656,851	\$1,223,057,255	\$3,358,185	\$3,759,719	\$1,261,618,824
320	September	2025	\$37,754,483	\$1,302,771,738	\$3,339,455	\$3,285,531	\$1,306,676,658
321	October	2025	\$27,550,367	\$1,360,322,105	\$3,176,741	\$3,176,741	\$1,360,322,105
322	November	2025	\$23,336,947	\$1,392,659,078	\$3,823,820	\$3,172,259	\$1,392,659,078
323	December	2025	\$15,875,744	\$1,408,534,822	\$3,172,259	\$3,726,246	\$1,408,534,822
324	13 Month Average:			\$1,320,092,791			\$1,320,092,791

Schedule 10-AccDep  
Accumulated Depreciation for Network Transmission Assets  
Input cells are shaded gold

Prior Year: 2023

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.

		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		
		Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Total of Col 1-12		
Line	Month	FERC Account: ETP35001	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total	Source
100	December	2022	(\$51,395)	\$80,111,170	\$117,568,898	\$21,404,561	\$1,911,313,359	\$57,062,250	\$355,281,588	\$461,317,047	\$492,520,870	\$118,105,189	\$86,487,993	\$13,340,698	\$3,674,552,227	Line 200 + Line 300
101	January	2023	(\$24,621)	\$79,776,987	\$121,716,489	\$21,579,442	\$1,926,162,968	\$16,890,548	\$357,006,654	\$471,244,694	\$493,718,144	\$118,832,885	\$86,968,359	\$13,635,567	\$3,707,538,115	Line 201 + Line 301
102	February	2023	(\$25,351)	\$80,065,673	\$122,225,708	\$21,757,452	\$1,939,858,660	\$16,954,058	\$358,546,429	\$474,822,142	\$495,330,381	\$119,500,739	\$87,433,488	\$13,939,243	\$3,729,408,622	Line 202 + Line 302
103	March	2023	(\$53,119)	\$80,385,617	\$122,738,523	\$21,935,805	\$1,955,682,568	\$16,934,601	\$359,423,082	\$480,081,465	\$499,885,146	\$120,168,556	\$87,913,111	\$14,242,347	\$3,759,337,702	Line 203 + Line 303
104	April	2023	(\$63,730)	\$80,708,656	\$123,212,817	\$22,115,251	\$1,967,499,974	\$16,981,964	\$360,987,855	\$484,955,758	\$501,251,695	\$120,836,875	\$88,388,653	\$14,574,565	\$3,782,044,623	Line 204 + Line 304
105	May	2023	(\$74,818)	\$81,032,512	\$123,672,980	\$22,295,948	\$1,986,765,854	\$17,112,077	\$362,403,387	\$488,461,651	\$499,457,205	\$121,505,183	\$88,669,328	\$14,893,241	\$3,806,394,558	Line 205 + Line 305
106	June	2023	(\$82,293)	\$81,330,998	\$124,180,869	\$22,452,912	\$1,995,484,223	\$17,157,240	\$364,353,288	\$491,531,524	\$501,884,705	\$122,173,671	\$89,389,776	\$15,234,685	\$3,825,101,599	Line 206 + Line 306
107	July	2023	(\$86,341)	\$81,653,899	\$124,694,565	\$22,642,921	\$2,013,474,554	\$17,218,740	\$366,085,691	\$497,485,824	\$503,358,924	\$122,842,174	\$89,871,052	\$15,553,265	\$3,854,795,267	Line 207 + Line 307
108	August	2023	(\$93,389)	\$81,974,538	\$125,107,352	\$22,819,995	\$2,028,219,859	\$17,275,746	\$367,871,045	\$501,811,371	\$505,046,303	\$123,509,292	\$90,340,128	\$15,892,285	\$3,879,788,326	Line 208 + Line 308
109	September	2023	(\$71,861)	\$82,296,942	\$125,625,852	\$23,006,512	\$2,034,533,315	\$17,265,506	\$369,526,148	\$507,161,579	\$509,891,440	\$124,167,396	\$90,825,527	\$16,217,735	\$3,897,446,089	Line 209 + Line 309
110	October	2023	(\$72,061)	\$82,618,461	\$126,142,106	\$23,170,592	\$2,062,125,813	\$17,322,266	\$370,705,483	\$512,110,964	\$503,179,375	\$124,826,160	\$91,302,299	\$16,109,866	\$3,925,541,325	Line 210 + Line 310
111	November	2023	(\$75,184)	\$82,942,022	\$126,669,418	\$23,321,449	\$2,080,510,545	\$17,347,993	\$372,490,097	\$518,401,637	\$505,926,549	\$125,497,694	\$91,770,605	\$16,403,908	\$3,961,206,733	Line 211 + Line 311
112	December	2023	(\$63,730)	\$83,224,652	\$126,902,853	\$23,489,516	\$2,096,940,278	\$17,322,631	\$374,224,215	\$522,279,477	\$509,155,612	\$126,138,217	\$92,223,611	\$16,613,472	\$3,986,552,836	Line 212 + Line 312
113	13-Month Average		(\$63,145)	\$81,394,034	\$123,881,418	\$22,460,874	\$1,999,896,767	\$17,128,663	\$364,541,152	\$493,112,703	\$501,432,027	\$122,166,464	\$89,367,995	\$15,128,513	\$3,830,439,464	

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.

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Total of Col 1-12		
		FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359		
Line	Month	Year	ETP35001	ETP35002		ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total	
200	December	2022	(\$12,377)	\$38,120,939	\$63,096,142	\$6,367,112	\$634,894,252	\$2,305,836	\$235,618,019	\$27,970,276	\$209,856,534	\$71,775,152	\$38,595,444	\$5,811,519	\$	1,335,108,848
201	January	2023	(\$15,562)	\$38,197,143	\$64,648,402	\$7,058,765	\$634,399,608	\$2,344,780	\$236,359,459	\$27,723,409	\$211,762,994	\$72,235,073	\$38,794,779	\$5,880,389	\$	1,361,391,239
202	February	2023	(\$14,005)	\$38,333,456	\$64,853,019	\$7,114,335	\$656,421,222	\$2,357,658	\$236,993,639	\$27,975,962	\$212,316,233	\$72,694,707	\$38,986,188	\$6,010,289	\$	1,369,042,702
203	March	2023	(\$38,500)	\$38,489,562	\$65,000,964	\$7,167,266	\$662,409,627	\$2,395,520	\$237,282,548	\$33,388,238	\$213,967,262	\$73,154,247	\$39,184,813	\$6,141,000	\$	1,378,645,316
204	April	2023	(\$36,731)	\$38,647,729	\$65,245,102	\$7,220,117	\$666,410,574	\$2,370,335	\$237,552,935	\$33,978,239	\$214,579,336	\$73,614,464	\$39,381,569	\$6,306,885	\$	1,385,270,556
205	May	2023	(\$43,231)	\$38,800,202	\$65,411,377	\$7,272,096	\$673,691,996	\$2,387,924	\$238,418,503	\$34,371,821	\$213,488,137	\$74,074,492	\$39,580,755	\$6,477,414	\$	1,393,931,485
206	June	2023	(\$47,614)	\$38,942,223	\$65,612,949	\$7,312,645	\$676,208,978	\$2,398,960	\$239,375,721	\$35,022,860	\$213,863,020	\$74,534,566	\$39,798,590	\$6,636,582	\$	1,399,659,480
207	July	2023	(\$49,597)	\$39,097,680	\$65,819,688	\$7,367,732	\$682,720,620	\$2,411,714	\$240,279,066	\$35,501,913	\$214,247,722	\$74,993,822	\$39,997,993	\$6,776,860	\$	1,405,164,633
208	August	2023	(\$39,248)	\$39,248,637	\$66,019,878	\$7,419,415	\$691,265,406	\$2,424,129	\$241,133,651	\$35,943,995	\$214,698,076	\$75,452,982	\$40,191,666	\$6,928,721	\$	1,421,585,419
209	September	2023	(\$41,417)	\$39,400,451	\$66,224,342	\$7,476,580	\$694,697,770	\$2,431,482	\$241,899,668	\$35,957,723	\$215,276,884	\$75,816,882	\$40,392,973	\$7,073,165	\$	1,426,606,503
210	October	2023	(\$42,026)	\$39,552,342	\$66,433,533	\$7,523,368	\$702,819,645	\$2,443,904	\$242,433,405	\$36,477,395	\$213,531,596	\$76,268,671	\$40,590,228	\$7,026,109	\$	1,435,058,170
211	November	2023	(\$43,898)	\$39,706,392	\$66,648,757	\$7,553,549	\$707,821,878	\$2,453,938	\$243,727,869	\$37,032,151	\$214,324,827	\$76,727,229	\$40,783,527	\$7,146,478	\$	1,445,545,590
212	December	2023	(\$35,572)	\$39,665,067	\$66,718,746	\$7,595,121	\$712,264,421	\$2,454,222	\$244,245,246	\$37,549,045	\$215,826,052	\$77,163,459	\$40,964,231	\$7,274,712	\$	1,460,594,279
213	13-Month Average		(\$36,567)	\$38,938,563	\$65,483,531	\$7,311,394	\$678,158,232	\$2,408,796	\$239,612,671	\$34,137,922	\$213,672,262	\$74,500,448	\$39,787,905	\$6,579,087	\$	1,400,554,188

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.

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Total of Col 1-12		
FERC Account:		350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359			
Line	Month	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total	Line	
300	December	2022	(\$9,018)	\$41,990,231	\$54,472,756	\$14,437,449	\$1,276,418,107	\$14,666,414	\$119,663,568	\$343,346,770	\$282,664,336	\$46,390,038	\$47,892,549	\$7,509,179	\$2,339,443,379	300
301	January	2023	(\$11,059)	\$41,579,844	\$57,068,086	\$14,520,677	\$1,274,763,360	\$14,545,768	\$124,967,195	\$438,521,285	\$281,955,150	\$46,597,812	\$48,173,580	\$7,755,178	\$2,346,146,876	301
302	February	2023	(\$11,345)	\$41,732,217	\$57,372,688	\$14,643,117	\$1,289,437,439	\$14,596,400	\$121,552,790	\$440,846,180	\$283,014,148	\$46,806,033	\$48,447,300	\$7,928,953	\$2,360,365,920	302
303	March	2023	(\$22,620)	\$41,896,355	\$57,677,559	\$14,768,940	\$1,293,202,870	\$14,575,501	\$122,140,334	\$446,693,237	\$285,917,884	\$47,014,210	\$48,729,298	\$8,101,239	\$2,380,692,386	303
304	April	2023	(\$26,899)	\$42,061,227	\$57,967,715	\$14,895,134	\$1,301,093,400	\$14,611,629	\$123,034,202	\$450,977,519	\$287,672,358	\$47,222,411	\$49,007,084	\$8,267,679	\$2,396,774,077	304
305	May	2023	(\$31,588)	\$42,232,311	\$58,261,603	\$15,023,852	\$1,313,073,858	\$14,724,153	\$123,984,894	\$454,089,830	\$285,969,068	\$47,430,691	\$49,288,573	\$8,415,827	\$2,412,463,073	305
306	June	2023	(\$34,679)	\$42,388,775	\$58,567,921	\$15,140,267	\$1,319,275,245	\$14,728,280	\$124,977,567	\$456,508,664	\$288,031,684	\$47,639,106	\$49,591,185	\$8,598,103	\$2,425,442,118	306
307	July	2023	(\$36,384)	\$42,556,219	\$58,874,877	\$15,275,189	\$1,330,753,934	\$14,807,027	\$125,886,625	\$461,983,911	\$289,111,202	\$47,848,352	\$49,873,059	\$8,776,405	\$2,445,630,414	307
308	August	2023	(\$39,309)	\$42,725,901	\$59,094,474	\$15,400,580	\$1,345,946,510	\$14,851,617	\$126,737,395	\$465,967,376	\$290,348,227	\$48,056,310	\$50,148,462	\$8,963,364	\$2,458,202,907	308
309	September	2023	(\$30,444)	\$42,896,492	\$59,401,510	\$15,529,932	\$1,339,835,545	\$14,834,023	\$127,626,480	\$471,203,857	\$291,614,555	\$48,350,514	\$50,432,553	\$9,144,570	\$2,470,839,586	309
310	October	2023	(\$30,036)	\$43,066,119	\$59,708,573	\$15,647,224	\$1,359,306,168	\$14,878,362	\$128,272,078	\$475,633,569	\$289,647,779	\$48,557,489	\$50,712,072	\$9,083,757	\$2,494,483,155	310
311	November	2023	(\$31,286)	\$43,235,830	\$60,020,661	\$15,767,880	\$1,370,688,667	\$14,894,055	\$129,127,228	\$481,369,522	\$293,601,722	\$48,770,365	\$50,987,068	\$9,239,430	\$2,515,661,143	311
312	December	2023	(\$30,750)	\$43,559,605	\$60,084,198	\$15,893,395	\$1,384,276,857	\$14,580,458	\$130,478,970	\$488,530,432	\$293,239,559	\$48,974,777	\$51,239,380	\$9,318,760	\$2,542,361,522	312
313	13-Month Average		(\$26,578)	\$42,455,471	\$58,397,887	\$15,149,480	\$1,312,732,635	\$14,771,867	\$124,928,480	\$458,974,781	\$287,750,821	\$47,666,016	\$49,580,089	\$8,548,426	\$2,429,885,276	313

Schedule 11-Depreciation Network Transmission Depreciation Expense													Prior Year: 2023										
Input cells are shaded gold																							
1) Depreciation Expense for Network Transmission Functional Plant																							
Prior Year recorded Depreciation Expense is extracted from PowerPlan. PG&E's fixed asset system of record, by querying by Asset Class, it is then allocated to UCC and Functional Area based on Prior Year ending plant balances. The Depreciation Expense amounts by FERC Account and Asset Class in Lines 100 and 101 represent the amounts related to High Voltage and Low Voltage Network Transmission Plant.																							
Col 1		Col 2		Col 3		Col 4		Col 6		Col 7		Col 8		Col 9		Col 10		Col 11		Col 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	Total									
Voltage		ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total									
Line	100	High Voltage	\$0	\$1,799,329	\$2,351,135	\$664,100	\$94,004,826	\$46,112	\$12,521,196	\$6,219,549	\$38,345,283	\$5,398,934	\$1,893,949	\$155,790,099									
Line	101	Low Voltage	\$0	\$1,977,286	\$5,333,467	\$153,100,846	\$1,088,281	\$1,088,281	\$75,305,382	\$6,680,013	\$5,308,687	\$2,763,641	\$3,926,369	\$29,266,027									
Line	102	Total	\$0	\$3,777,226	\$5,934,632	\$2,284,576	\$245,125,483	\$244,993	\$25,619,209	\$81,521,332	\$78,026,900	\$7,967,820	\$5,589,833	\$7,822,226	\$466,060,027								
2) Depreciation Expense for Network Transmission Common, General and Intangible (CGI) Plant																							
Depreciation Expense for Network Transmission CGI Plant in the portion of total PG&E CGI Plant allocated to Network Transmission using O&M labor allocation factors.																							
Col 1		Col 2		Col 3		Col 4		Col 5		Col 6		Col 7		Col 8		Col 9		Col 10		Col 11		Col 12	
Note 1		24 Allocators, L 113		Col 1 * Col 2		Col 3 * 24		Col 5 * 126		Col 6 * 126		Col 7 * 126		Col 8 * 126		Col 9 * 126		Col 10 * 126		Col 11 * 126		Col 12 * 126	
Total PG&E CGI		Network Transmission Labor Factor (Total Company)		Total Network Transmission Labor Factor (Total Company)		Total High Voltage CGI		Total Low Voltage CGI		Total High Voltage CGI		Total Low Voltage CGI		Total High Voltage CGI		Total Low Voltage CGI		Total High Voltage CGI		Total Low Voltage CGI		Total High Voltage CGI	
Line	Year	2023	\$647,888,292	9.49%	\$60,996,740	\$21,416,045	\$39,580,694																
Calculation of Depreciation Expense Rate Adjustment																							
The following sections (Sections 3-9) 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 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. It also includes in 1-BaseTRR for each annual update to account for (i.e., remove) any journal entries not derived from the same period's ending plant balance and authorized depreciation rates.																							
3) Total Network Transmission Functional Plant																							
Total Network Transmission Functional Plant Prior Year balances are from P-Plantintensity, 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	
7-Plantintensity		7-Plantintensity		7-Plantintensity		7-Plantintensity		7-Plantintensity		7-Plantintensity		7-Plantintensity		7-Plantintensity		7-Plantintensity		7-Plantintensity		7-Plantintensity		7-Plantintensity	
FERC Account:		350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total									
Month		Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total								
Line	300	January	2023	\$96,000,330	\$177,278,563	\$1,925,485,532	\$1,751,242,607	\$17,884,769	\$1,070,037,868	\$2,442,002,702	\$2,710,125,619	\$521,700,403	\$381,001,035	\$1,086,080,940	\$15,794,505,973								
Line	301	February	2023	\$94,847,051	\$209,726,156	\$1,976,136,320	\$1,925,884,783	\$17,761,758,204	\$1,082,884,846	\$1,082,884,846	\$2,442,019,887	\$521,713,113	\$381,021,649	\$1,086,017,985	\$15,863,229,236								
Line	302	March	2023	\$96,665,591	\$210,160,888	\$1,978,170,051	\$1,925,915,307	\$17,871,147,683	\$1,087,884,846	\$1,097,747,733	\$2,446,785,372	\$521,739,422	\$381,026,194	\$1,086,040,670	\$15,918,004,670								
Line	303	April	2023	\$97,260,155	\$210,982,319	\$1,976,986,996	\$1,926,082,821	\$17,884,846	\$1,102,213,039	\$2,515,976,629	\$2,797,127,625	\$524,008,875	\$381,038,964	\$1,086,064,975	\$15,988,151,073								
Line	304	May	2023	\$97,288,087	\$210,616,676	\$1,976,604,766	\$1,926,080,802	\$17,881,668,188	\$1,087,884,846	\$1,107,610,703	\$2,518,854,758	\$524,104,270	\$381,037,282	\$1,086,092,843	\$15,988,151,073								
Line	305	June	2023	\$97,193,135	\$210,678,083	\$1,975,155,618	\$1,926,886,646	\$17,997,714,094	\$1,087,884,846	\$1,108,163,340	\$2,517,555,291	\$524,114,946	\$381,037,282	\$1,086,092,843	\$15,988,151,073								
Line	306	July	2023	\$97,500,811	\$210,755,989	\$1,981,395,365	\$1,970,764,734	\$18,000,685,188	\$1,087,884,846	\$1,111,300,613	\$2,587,368,314	\$524,206,156	\$381,037,282	\$1,086,092,843	\$15,988,151,073								
Line	307	August	2023	\$97,937,669	\$210,923,719	\$1,980,755,699	\$1,972,744,569	\$17,999,700,747	\$1,087,884,846	\$1,114,194,720	\$2,589,186,213	\$524,206,156	\$381,037,282	\$1,086,092,843	\$15,988,151,073								
Line	308	September	2023	\$99,275,161	\$211,170,462	\$1,981,395,365	\$1,975,155,618	\$18,000,685,188	\$1,087,884,846	\$1,114,194,720	\$2,589,186,213	\$524,206,156	\$381,037,282	\$1,086,092,843	\$15,988,151,073								
Line	309	October	2023	\$98,920,758	\$211,085,120	\$1,981,395,365	\$1,975,155,618	\$18,000,685,188	\$1,087,884,846	\$1,114,194,720	\$2,589,186,213	\$524,206,156	\$381,037,282	\$1,086,092,843	\$15,988,151,073								
Line	310	November	2023	\$97,288,262	\$211,707,639	\$1,981,395,365	\$1,975,155,618	\$18,000,685,188	\$1,087,884,846	\$1,114,194,720	\$2,589,186,213	\$524,206,156	\$381,037,282	\$1,086,092,843	\$15,988,151,073								
Line	311	December	2023	\$96,957,827	\$211,568,109	\$1,981,395,365	\$1,975,155,618	\$18,000,685,188	\$1,087,884,846	\$1,114,194,720	\$2,589,186,213	\$524,206,156	\$381,037,282	\$1,086,092,843	\$15,988,151,073								
4) 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.																							
Col 1		Col 2		Col 3		Col 4		Col 5		Col 6		Col 7		Col 8		Col 9		Col 10		Col 11		Col 12	
12-DepRates		12-DepRates		12-DepRates		12-DepRates		12-DepRates		12-DepRates		12-DepRates		12-DepRates		12-DepRates		12-DepRates		12-DepRates		12-DepRates	
ETP35001		ETP35002		ETP35201		ETP35202		ETP35301		ETP35302		ETP35400		ETP35500		ETP35600		ETP35700		ETP35800		ETP35900	
Line	400	Proposed Depreciation Rates	0.00%	1.84%	1.63%	1.70%	1.70%	3.63%	1.75%	2.91%	3.24%	3.43%	1.53%	1.99%	1.90%								
5) 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.																							
Col 1		Col 2		Col 3		Col 4		Col 5		Col 6		Col 7		Col 8		Col 9		Col 10		Col 11		Col 12	
Section 1 *		Section 1 *		Section 1 *		Section 1 *		Section 1 *		Section 1 *		Section 1 *		Section 1 *		Section 1 *		Section 1 *		Section 1 *		Section 1 *	
(Section 4)/12		(Section 4)/12		(Section 4)/12		(Section 4)/12		(Section 4)/12		(Section 4)/12		(Section 4)/12		(Section 4)/12		(Section 4)/12		(Section 4)/12		(Section 4)/12		(Section 4)/12	
Line	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total									
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total								
Line	500	January	2023	\$0	\$320,383	\$512,311	\$178,747	\$23,831,819	\$55,230	\$2,588,219	\$6,548,358	\$7,747,662	\$669,072	\$467,239	\$301,156	\$42,829,796							
Line	501	February	2023	\$0	\$320,884	\$513,068	\$178,783	\$23,831,819	\$55,231	\$2,628,958	\$6,607,615	\$7,811,366	\$669,084	\$466,859	\$301,156	\$43,017,447							
Line	502	March	2023	\$0	\$321,548	\$513,113	\$178,784	\$23,832,221	\$55,231	\$2,665,328	\$6,647,399	\$7,875,004	\$669,090	\$467,110	\$302,158	\$43,213,235							
Line	503	April	2023	\$0	\$322,194	\$513,692	\$180,229	\$23,864,105	\$55,231	\$2,676,420	\$6,802,434	\$7,996,059	\$669,158	\$467,112	\$302,608	\$43,407,231							
Line	504	May	2023	\$0	\$322,803	\$515,060	\$181,956	\$23,795,847	\$55,231	\$2,689,477	\$6,861,476	\$8,027,058	\$669,578	\$467,729	\$303,344	\$43,618,344							
Line	505	June	2023	\$0	\$322,340	\$517,137	\$181,513	\$24,176,977	\$55,231	\$2,691,004	\$6,968,924	\$8,262,882	\$669,595	\$467,734	\$312,195	\$44,612,832							
Line	506	July	2023	\$0	\$322,428	\$517,218	\$181,589	\$24,176,977	\$55,231	\$2,703,438	\$6,999,456	\$8,317,666	\$669,712	\$467,736	\$313,193	\$44,684,064							
Line	507	August	2023	\$0	\$322,716	\$516,627	\$181,527	\$24,176,977	\$55,231	\$2,705,464	\$7,062,609	\$8,372,852	\$669,724	\$467,738	\$313,193	\$44,779,795							
Line	508	September	2023	\$0	\$323,399	\$517,387	\$181,516	\$24,176,977	\$55,231	\$2,709,654	\$7,088,926	\$8,407,622	\$669,811	\$467,727	\$313,194	\$44,924,709							
Line	509	October	2023	\$0	\$323,763	\$517,610	\$181,589	\$24,176,977	\$55,231	\$2,720,759	\$7,125,569	\$8,460,000	\$669,811	\$467,728	\$313,194	\$45,069,947							
Line	510	November	2023	\$0	\$323,915	\$517,945	\$181,576	\$24,217,711	\$55,231	\$2,729,602	\$7,240,534	\$8,484,671	\$669,811	\$467,741	\$313,194	\$45,245,045							
Line	511	December	2023	\$0	\$323,702	\$517,384	\$181,584	\$24,341,011	\$55,231	\$2,739,488	\$7,276,843	\$8,530,061	\$669,811	\$467,741	\$313,194	\$45,527,888							
Line	512	Total		\$5,869,555	\$6,188,739	\$2,254,810	\$287,350,934	\$660,418	\$2,732,080	\$683,325,277	\$98,067,712	\$98,067,712	\$60,001,534	\$55,611,348	\$3,953,787	\$531,565,917							
6) 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.																							
Col 1		Col 2		Col 3		Col 4		Col 5		Col 6		Col 7		Col 8		Col 9		Col 10		Col 11		Col 12	
ETP35001		ETP35002		ETP35201		ETP35202		ETP35301		ETP35302		ETP35400		ETP35500		ETP35600		ETP35700		ETP35800		ETP35900	
Line	600	Calculated Depreciation Expense for Recorded Plant Using Proposed Rates		\$531,565,997	Line 512, col 13																		
Line	601	Total Prior Year Recorded Depreciation Expense		\$460,060,027	Line 102, col 13																		
Line	602	Depreciation Expense Rate Adjustment		\$17,505,971	Line 600 minus Line 601																		
Notes:																							
1) CGI Plant is Plant in FERC Plant Accounts 389-399 or 301-303. For total Prior Year Depreciation Expense for CGI Plant, see WP_11-Depreciation 1, L 122, col 10.																							
2) Account 350.01 - Land is not depreciated in the TO rate case.																							
3) ETP35002 - Land Rights is depreciated using the composite depreciation rate excluding net salvage for transmission plant, see 12-DepRates, L 110, col 10.																							

Schedule 12-DepRates  
DEPRECIATION RATES (Note 1)

1) ELECTRIC TRANSMISSION PLANT - T021 DEPRECIATION RATES													
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	
		7-Plant/Service, L 112, Col 3-12		Col 1 x Col 2	10-AccDep, L 112, Col 3-12	Col 1 - Col 3 - Col 4			Col 1 x Col 9				
Line	Func	FERC Account	Asset Class	Asset Class Description	ORIGINAL	NET SALVAGE		BOOK	FUTURE	SURVIVOR	REMAINING	ANNUAL ACCRUAL	
					COST	PCT.	AMOUNT	RESERVE	ACCURUALS	CURVE	VALUE	AMOUNT	RATE
101	ETP	352.01	ETP35020	STRUCTURES AND IMPROVEMENTS -	\$381,303.165			\$136,902.853	70	83.2	\$6,208.373	1.63%	
102	ETP	352.02	ETP35022	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$145,143.917	(20)	(\$29,028.783)	\$2,408.516	\$150,684.204	70	30.38	\$2,474.204	1.70%
102	ETP	352.01	ETP35031	STATION EQUIPMENT	\$8,052,003.252	(60)	(\$4,831,201.951)	\$2,996,940.278	\$10,786,264.925	47	67.27	\$292,092.127	1.63%
103	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$36,111.983	(5)	(\$3,805.599)	\$71,123.631	\$20,793.949	55-82	32.92	\$6,931.753	1.75%
104	ETP	354.01	ETP35400	TOWERS AND FIXTURES	\$1,144,663.816	(100)	(\$1,144,663.816)	\$374,724.215	\$1,919,418.718	75	12.76	\$18,333.215	2.81%
105	ETP	355.02	ETP35505	POLES AND FIXTURES	\$2,698,640.610	(80)	(\$2,159,072.488)	\$523,079.477	\$4,335,833.676	56-81.5	49.51	\$87,562.164	3.24%
106	ETP	356.01	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$2,984,122.739	(110)	(\$3,282,535.035)	\$90,555.612	\$5,767,502.383	65-81.5	55.87	\$102,371.351	3.43%
107	ETP	357.01	ETP35700	UNDERGROUND CONDUIT	\$516,106.000	0	\$0	\$1,368,318.217	\$71,651.929	65	47.64	\$7,943.929	1.53%
108	ETP	358.01	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$282,197.764	(10)	(\$28,219.776)	\$29,923.615	\$218,193.929	55	39.88	\$5,612.754	1.99%
109	ETP	359.01	ETP35900	ROADS AND TRAILS	\$220,970.546	(10)	(\$22,097.054)	\$16,633.427	\$226,634.126	60-81.5	54.09	\$4,200.972	1.84%
TOTAL TRANSMISSION PLANT					\$16,463,463.953		(\$11,574,885.137)	\$5,905,409.881	\$24,132,939.210			\$542,450.290	3.29%
													1.69%
													1.46%

Schedule 13-WorkCap  
Calculation of Components of Working Capital  
Input cells are shaded gold

Prior Year: 2023

1) Calculation of Materials and Supplies

Materials and Supplies balances are recorded in FERC Account 154 and are assigned to Network Transmission based on warehouse data at the Major Work Category level.

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Line
			Note 1	Note 2	Col 2 *	Col 2 *	
					24-Allocators, L. 126	24-Allocators, L. 127	
			Total Company	Total Network	High Voltage	Low Voltage	
			Materials & Supplies	Transmission			
100	December	2022	\$751,427,249	\$107,423,252	\$37,716,462	\$69,706,790	100
101	January	2023	\$768,309,743	\$116,018,196	\$40,734,160	\$75,284,037	101
102	February	2023	\$781,523,583	\$118,984,347	\$41,775,580	\$77,208,767	102
103	March	2023	\$801,298,769	\$117,078,125	\$41,106,302	\$75,971,822	103
104	April	2023	\$818,748,670	\$117,720,385	\$41,331,801	\$76,388,584	104
105	May	2023	\$830,776,059	\$120,424,994	\$42,281,393	\$78,143,601	105
106	June	2023	\$833,162,373	\$118,838,359	\$41,724,323	\$77,114,036	106
107	July	2023	\$835,500,366	\$120,824,802	\$42,421,766	\$78,403,036	107
108	August	2023	\$824,762,384	\$117,523,321	\$41,262,611	\$76,260,709	108
109	September	2023	\$822,130,729	\$114,115,974	\$40,066,287	\$74,049,687	109
110	October	2023	\$819,781,752	\$115,707,731	\$40,625,155	\$75,082,576	110
111	November	2023	\$780,693,707	\$115,157,530	\$40,431,979	\$74,725,551	111
112	December	2023	\$804,840,950	\$114,763,776	\$40,293,731	\$74,470,045	112
113	13-Month Average		\$805,612,026	\$116,506,215	\$40,905,504	\$75,600,711	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 50% plant, 50% labor ratio. Other prepayments are allocated to ETN based on the labor ratio.

Line	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Line
	Data Source:		FF1 110-111, L 57, col c	Note 3	col 3 - col 4	Note 4	Note 5	Note 6	
				Less:		Detail of Adjusted Total Prepaids			
	Month	Year	Total Company Prepayments	Direct Assignments	Adjusted Total	Property Insurance	Liability Insurance	Misc.	
200	December	2022	\$570,965,645	\$10,875,252	\$560,090,393	\$6,464,223	\$391,506,193	\$162,119,977	200
201	January	2023	\$551,575,852	\$11,792,467	\$539,783,385	\$3,576,276	\$316,698,573	\$219,508,536	201
202	February	2023	\$462,750,041	\$11,566,182	\$451,183,859	\$688,330	\$241,890,953	\$208,604,577	202
203	March	2023	\$405,180,523	\$13,366,480	\$391,814,043	\$27,615,573	\$167,083,333	\$197,115,136	203
204	April	2023	\$620,631,819	\$13,140,196	\$607,491,623	\$29,437,192	\$272,282,421	\$305,772,010	204
205	May	2023	\$492,262,143	\$12,913,911	\$479,348,232	\$27,782,209	\$217,950,685	\$293,615,338	205
206	June	2023	\$355,736,260	\$19,458,279	\$336,277,981	\$24,817,938	\$162,738,950	\$148,721,093	206
207	July	2023	\$327,303,036	\$19,692,794	\$307,610,241	\$21,853,666	\$107,527,215	\$178,229,360	207
208	August	2023	\$478,358,032	\$28,947,246	\$449,410,786	\$18,694,395	\$94,086,313	\$336,630,078	208
209	September	2023	\$435,687,611	\$22,655,038	\$413,032,573	\$15,665,123	\$80,645,411	\$316,722,039	209
210	October	2023	\$403,708,094	\$16,438,354	\$387,269,741	\$12,635,851	\$67,204,509	\$307,429,380	210
211	November	2023	\$382,163,753	\$16,212,069	\$365,951,684	\$9,606,580	\$53,763,608	\$302,581,497	211
212	December	2023	\$350,046,062	\$18,558,710	\$331,487,352	\$6,696,058	\$40,322,706	\$284,468,588	212

Allocation Method from Total Company to Electric Transmission Network										
50% Plant / 50% Labor										
Network Transmission Plant Factor (Total Company)										
Network Transmission Blended Factor (Total Company)										
Network Transmission Labor Factor (Total Company)										
213	Allocation Factor	24-Allocators, L. 116, L. 135, L. 113				15.49%	12.49%	9.49%		213
(Sum Line 200 to Line 212) / 13										
214	a) 13 Month Avg Calculation		\$448,951,452	\$16,585,921	\$432,365,530	\$15,810,263	\$170,284,682	\$246,270,585		214
215	Allocated Prepayments	Line 213 * Line 214			\$47,078,782	\$2,448,543	\$21,264,275	\$23,365,964		215
Line 212										
216	b) EOY Calculation		\$350,046,062	\$18,558,710	\$331,487,352	\$6,696,058	\$40,322,706	\$284,468,588		216
217	Allocated Prepayments	Line 213 * Line 216			\$33,062,476	\$1,037,022	\$5,035,292	\$26,990,162		217

Notes:

- 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.
- 2) PG&E's supply chain management team uses Materials and Supplies balances at the Major Work Category level by warehouse to assign to functional areas. For warehouses that serve as distribution centers for multiple functional areas, PG&E allocates to functional areas based on the respective warehouse's historical consumption data.
- 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.
- 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.
- 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.
- 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.

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

8) Formula for Line 728 (Line 727 x 3 - BaseTWR L 220 x 13 - BaseTWR L 402) is: 3 - BaseTWR L 220

Schedule 15-NUC

Network Upgrade Credit and Interest Expense

Prior Year: 2023

Input cells are shaded gold

Beginning of Year Balances

<u>Line</u>	<u>Description</u>	<u>Balance</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$159,139,745	WP_15-NUC 1, L. 100, col 10		100
101	FERC Acct 252 Other	\$129,535,990	Line 102 - Line 100		101
102	Total Acct 252 - Customer Advances for Construction	\$288,675,735	FF1 112-113, L. 56, col d		102

End of Year Balances

<u>Line</u>	<u>Description</u>	<u>Balance</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
103	Outstanding Network Upgrade Credits	\$201,205,362	WP_15-NUC 2, L. 100, col 10		103
104	FERC Acct 252 - Other	\$155,003,069	Line 105 - Line 103		104
105	Total Acct 252 - Customer Advances for Construction	\$356,208,431	FF1 112-113, L. 56, col c		105
106	Interest on Network Upgrade Credits Recorded in FERC Acct 431	\$18,075,673	WP_15-NUC 2, L. 101, col 7		106
107	FERC Acct 431 - Other	\$382,954,296	Line 108 - Line 106		107
108	Total Acct 431 - Other Interest Expense	\$401,029,969	FF1 114-117, L. 68, col c		108
109	Average of EOY and BOY	\$180,172,553	Average of Lines 100 and 103		109

Notes:

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Schedule 16-UnfundedReserves  
Unfunded Reserves  
Input cells are shaded gold

Prior Year: 2023

Line		Values	Source	Notes	Line
150	Sum of 13-Month Averages	(\$120,416,280)	Sum Lines 235, 236, 426, 516...		150
101	Sum of EDV Values	(\$127,366,114)	Sum Lines 236, 334, 434, 534...		101

B. Calculation of Allocated Account Vacation					
Line	Month	Year	Total Company Monthly Value	Source	Notes
200	December	2023	(\$37,515,363)		Note 1
201	January	2023	(\$36,945,441)		Note 1
202	February	2023	(\$379,498,099)		Note 1
203	March	2023	(\$388,572,473)		Note 1
204	April	2023	(\$38,399,503)		Note 1
205	May	2023	(\$383,637,256)		Note 1
206	June	2023	(\$378,824,862)		Note 1
207	July	2023	(\$385,582,979)		Note 1
208	August	2023	(\$358,687,605)		Note 1
209	September	2023	(\$36,100,656)		Note 1
210	October	2023	(\$35,439,353)		Note 1
211	November	2023	(\$38,811,188)		Note 1
212	December	2023	(\$33,587,788)		Note 1
213	Less: Permanent Accounting Adjustment				Note 2
214	EDV Net Account Vacation			(\$33,587,788)	Line 212 + Line 213
215	Network Transmission Labor Factor (Total Company)			7.85%	24-Allocation, Line 113
216	EDV Allocated Account Vacation			(\$30,512,952)	Line 214 * Line 215
217	13-Month Average Company Account Vacation Liability			(\$367,670,220)	Average of Lines 200 - 212
218	13-Month Average Net Account Vacation			(\$335,680,220)	Line 217 + Line 213
219	13-Month Average Allocated Account Vacation			(\$31,849,382)	Line 216 + Line 218

C. Calculation of Injuries and Damages					
Line	Month	Year	Total Company Monthly Value	Source	Notes
300	December	2023	(\$545,024,812)	WP_16-UnfundedReserves, L. 202, Col 8	300
301	January	2023	(\$872,814,598)	WP_16-UnfundedReserves, L. 202, Col 8	301
302	February	2023	(\$790,078,335)	WP_16-UnfundedReserves, L. 203, Col 8	302
303	March	2023	(\$632,230,207)	WP_16-UnfundedReserves, L. 204, Col 8	303
304	April	2023	(\$538,490,355)	WP_16-UnfundedReserves, L. 205, Col 8	304
305	May	2023	(\$590,088,003)	WP_16-UnfundedReserves, L. 206, Col 8	305
306	June	2023	(\$638,184,499)	WP_16-UnfundedReserves, L. 207, Col 8	306
307	July	2023	(\$628,565,982)	WP_16-UnfundedReserves, L. 208, Col 8	307
308	August	2023	(\$595,161,173)	WP_16-UnfundedReserves, L. 209, Col 8	308
309	September	2023	(\$62,676,170)	WP_16-UnfundedReserves, L. 210, Col 8	309
310	October	2023	(\$76,548,911)	WP_16-UnfundedReserves, L. 211, Col 8	310
311	November	2023	(\$724,291,921)	WP_16-UnfundedReserves, L. 212, Col 8	311
312	December	2023	(\$774,658,004)	WP_16-UnfundedReserves, L. 213, Col 8	312
313	Network Transmission Bonded Factor (Total Company)			25.00%	24-Allocation, Line 113
314	EDV Allocated Injuries and Damages			(\$96,735,368)	Line 312 * Line 313
315	13-Month Average Injuries and Damages			(\$708,345,923)	Average of Lines 300 - 312
316	13-Month Average Allocated Injuries and Damages			(\$88,425,621)	Line 314 + Line 313

D. Calculation of Severances					
Line	Month	Year	Total Company Monthly Value	Source	Notes
400	December	2023	(\$1,862,290)	WP_16-UnfundedReserves, L. 302, Col 4	400
401	January	2023	(\$1,198,413)	WP_16-UnfundedReserves, L. 302, Col 4	401
402	February	2023	(\$1,059,916)	WP_16-UnfundedReserves, L. 303, Col 4	402
403	March	2023	(\$2,140,993)	WP_16-UnfundedReserves, L. 304, Col 4	403
404	April	2023	(\$2,091,312)	WP_16-UnfundedReserves, L. 305, Col 4	404
405	May	2023	(\$1,164,408)	WP_16-UnfundedReserves, L. 306, Col 4	405
406	June	2023	(\$1,814,454)	WP_16-UnfundedReserves, L. 307, Col 4	406
407	July	2023	(\$1,626,135)	WP_16-UnfundedReserves, L. 308, Col 4	407
408	August	2023	(\$1,617,230)	WP_16-UnfundedReserves, L. 309, Col 4	408
409	September	2023	(\$893,018)	WP_16-UnfundedReserves, L. 310, Col 4	409
410	October	2023	(\$848,213)	WP_16-UnfundedReserves, L. 311, Col 4	410
411	November	2023	(\$446,418)	WP_16-UnfundedReserves, L. 312, Col 4	411
412	December	2023	(\$1,242,350)	WP_16-UnfundedReserves, L. 313, Col 4	412
413	Network Transmission Labor Factor (Total Company)			25.00%	24-Allocation, Line 113
414	EDV Allocated Severances			(\$217,904)	Line 412 * Line 413
415	13-Month Average Severances			(\$1,388,793)	Average of Lines 400 - 412
416	13-Month Average Allocated Severances			(\$121,577)	Line 415 + Line 413

E. Placeholder for New Unfunded Reserves (to specify) - Note 1					
Line	Month	Year	Total Company Monthly Value	Source	Notes
500	December	2023			500
501	January	2023			501
502	February	2023			502
503	March	2023			503
504	April	2023			504
505	May	2023			505
506	June	2023			506
507	July	2023			507
508	August	2023			508
509	September	2023			509
510	October	2023			510
511	November	2023			511
512	December	2023			512
513	Allocation Factor (to specify)				
514	EDV Allocated			\$0	Line 512 * Line 513
515	13-Month Average			#N/D!	Average of Lines 500 - 512
516	13-Month Average Allocated			#N/D!	Line 515 * Line 513

Notes:

1) PG&E conducts a query in SAP of Gr. Acct 2420224 Account Vacation Liability and reflects 13 months of balances.

2) The amount of \$45,700,000 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. For Rate Year 2024 100% of the adjustment is applied, for Rate Year 2025, 70% is applied, and for Rate Year 2027 and beyond, 0% is applied.

3) PG&E defines a new unfunded reserve as: (1) funds included in the revenue requirement or otherwise recovered from TQ customers; (2) significantly in advance of expenditures; (3) that have not been set aside in a trust, reserve, restricted, or interest-bearing account; and (4) that meet the FERC definition of a contingent liability. PG&E will identify new unfunded reserves on a case-by-case basis.

For each new unfunded reserve identified, PG&E will add in a new section similar to Lines 500 - 516 to provide the 13-month values and apply with an appropriate factor to determine the unfunded reserve rate based on the allocated and of year balances as well as 13-month average balances.

The formula on Line 500 and 501 would require update to pick up the appropriate value when new unfunded reserves are identified.

Schedule 17-RegAssets-1

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

Prior Year: 2023

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 or Cancelled Projects costs recovered through Schedule 8.

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

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

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

Instructions:

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

Line		Prior Year Amount	Calculation or Source	Line
100	Other Regulatory Assets and Liabilities (EOY):	\$0	Line 103, col 2	100
101	Other Regulatory Assets and Liabilities (BOY/EOY average):	\$0	Avg. of Line 103 col 1 and col 2	101
102	Amortization and Regulatory Debits and Credits:	\$0	Line 103, col 3	102

  

Line	Description of Issue Resulting in Other Regulatory Asset/Liability	col 1 Prior Year BOY Other Reg Asset/Liability	col 2 Prior Year EOY Other Reg Asset/Liability	col 3 Prior Year Amortization or Regulatory Debit/Credit	Commission Order Granting Approval of Regulatory Liability	Source	Line
103	Sum of below	\$0	\$0	\$0			103
104	Issue #1						104
105	Issue #2						105
106	Issue #3						106
107	---						107

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

Line	Description	Value	Source	Line
			17-RegAssets-2, L. 110, Col 17 + 17-RegAssets-3, L. 110, Col 17 (zero in 2017 only)	
200	BOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(\$514,037,295)		200
			17-RegAssets-2, L. 110, Col 24 + 17-RegAssets-3, L. 110, Col 24	
201	EOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(\$491,486,856)		201
202	Weighted Average ADIT Balance	(\$503,590,984)	Line 217, Col 8	202

  

Line	Year	Future Test Period	Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	Line
203		Beginning Deferred Tax Balance (Line 200)		(\$514,037,295)		365	100.00%		(\$514,037,295)	203
204	2023	January	\$1,879,203	(\$512,158,092)	31	335	91.78%	\$1,724,748	(\$512,312,547)	204
205	2023	February	\$1,879,203	(\$510,278,889)	28	307	84.11%	\$1,580,590	(\$510,731,957)	205
206	2023	March	\$1,879,203	(\$508,399,685)	31	276	75.62%	\$1,420,987	(\$509,310,970)	206
207	2023	April	\$1,879,203	(\$506,520,482)	30	246	67.40%	\$1,266,532	(\$508,044,439)	207
208	2023	May	\$1,879,203	(\$504,641,279)	31	215	58.90%	\$1,106,928	(\$506,937,511)	208
209	2023	June	\$1,879,203	(\$502,762,075)	30	185	50.68%	\$952,473	(\$505,985,038)	209
210	2023	July	\$1,879,203	(\$500,882,872)	31	154	42.19%	\$792,869	(\$505,192,168)	210
211	2023	August	\$1,879,203	(\$499,003,669)	31	123	33.70%	\$633,266	(\$504,558,903)	211
212	2023	September	\$1,879,203	(\$497,124,465)	30	93	25.48%	\$478,811	(\$504,080,092)	212
213	2023	October	\$1,879,203	(\$495,245,262)	31	62	16.99%	\$319,207	(\$503,760,885)	213
214	2023	November	\$1,879,203	(\$493,366,059)	30	32	8.77%	\$164,752	(\$503,596,133)	214
215	2023	December	\$1,879,203	(\$491,486,856)	31	1	0.27%	\$5,149	(\$503,590,984)	215
216		Ending Balance		(\$491,486,856)						216
217										217

Weighted Average ADIT Balance: (\$503,590,984)

Notes:

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

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[illegible][illegible]

Schedule 18-QandM  
Operations and Maintenance Expense  
Input cells are shaded gold

Prior Year: 2023

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

\$623,688,493

Line	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15
			Note 1	Note 1	Col 3 + Col 4, Note 2	Note 1, Note 4	Note 1, Note 4	Col 6 + Col 7	Col 3 + Col 6	Col 4 + Col 7	Col 9 + Col 10	Note 3	Col 9 + Col 12	Col 10 + Col 12	Col 13 + Col 14
	FERC Account	FERC Account Description	FF1 Recorded O&M Expense			Adjustments			Recorded Adjusted O&M Expense			Network	Network Transmission O&M Expense		
			Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Transmission %	Labor	Non-Labor	Total
100		Total Transmission O&M	\$213,619,772	\$494,200,309	\$707,820,081	(\$5,033,487)	(\$46,340,745)	(\$51,374,232)	\$208,586,285	\$447,859,563	\$656,445,848		\$198,164,137	\$425,524,356	\$623,688,493
101	560	Operation Supervision and Engineering	\$2,150,288	\$594,090	\$2,744,379	\$0	\$0	\$0	\$2,150,288	\$594,090	\$2,744,379	95.00%	\$2,042,848	\$564,406	\$2,607,254
102	561.1	Load Dispatch - Reliability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
103	561.2	Load Dispatch - Monitor and Operate	\$39,593,312	\$8,977,692	\$48,571,004	\$0	\$0	\$0	\$39,593,312	\$8,977,692	\$48,571,004	95.00%	\$37,615,006	\$8,529,116	\$46,144,122
104	561.3	Transmission System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
105	561.4	Load Dispatch - Transmission Service and Scheduling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
106	561.5	Scheduling, System Control and Dispatch Services (CAISO GMC)	\$0	\$15,838,304	\$15,838,304	(\$15,838,304)	(\$15,838,304)	(\$15,838,304)	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
107	561.6	Reliability Planning and Standards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
108	561.7	Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
109	561.8	Transmission Service Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
110	561.9	Generation Interconnection Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
111	562	Reliability Planning and Standards	\$7,320,817	\$7,033,000	\$7,033,000	\$0	(\$7,033,000)	(\$7,033,000)	\$7,250,449	\$0	\$0	95.00%	\$6,888,176	\$3,528,446	\$10,416,622
112	563	Station Expenses	\$18,677,771	\$3,716,178	\$11,036,994	(\$70,367)	(\$2,158)	(\$72,525)	\$18,677,771	\$3,714,020	\$10,964,469	95.00%	\$17,744,524	\$45,810,829	\$63,555,353
113	564	Overhead Line Expenses	\$18,677,771	\$48,238,690	\$66,916,461	\$0	(\$18,508)	(\$18,508)	\$18,677,771	\$48,220,182	\$66,897,953	95.00%	\$17,744,524	\$45,810,829	\$63,555,353
114	564	Underground Line Expenses	\$466,412	\$23,852	\$490,264	(\$260)	(\$7)	(\$266)	\$466,152	\$23,845	\$489,998	95.00%	\$442,861	\$22,654	\$465,515
115	565	Transmission of Electricity by Others	\$0	\$848,299	\$848,299	\$0	\$0	\$0	\$0	\$848,299	\$848,299	100.00%	\$0	\$848,299	\$848,299
116	566	Miscellaneous Transmission Expenses	\$87,451,896	\$136,416,047	\$223,867,943	(\$5,163,475)	(\$16,506,300)	(\$21,669,776)	\$82,288,421	\$119,909,747	\$202,198,167	95.00%	\$78,176,827	\$113,918,379	\$192,095,205
117	567	Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
118	568	Maintenance Supervision and Engineering	\$117,913	\$203,107	\$321,020	\$0	\$0	\$0	\$117,913	\$203,107	\$321,020	95.00%	\$112,022	\$192,958	\$304,980
119	569	Maintenance of Structures	\$112,194	\$2,597,813	\$2,710,006	\$0	\$0	\$0	\$112,194	\$2,597,813	\$2,710,006	95.00%	\$106,588	\$2,468,011	\$2,574,599
120	569.2	Maintenance of Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
121	569.3	Maintenance of Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
122	569.4	Maintenance of Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
123	570	Maintenance of Miscellaneous Regional Transmission Plant	\$25,229,857	\$25,770,387	\$51,000,244	\$0	\$0	\$0	\$25,229,857	\$25,770,387	\$51,000,244	95.00%	\$23,969,231	\$24,482,753	\$48,451,984
124	570.1	Maintenance of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0
125	571	Maintenance of Overhead Lines	\$30,794,391	\$241,328,352	\$272,122,743	\$222,951	(\$6,878,426)	(\$6,655,474)	\$31,017,342	\$234,449,927	\$265,467,269	95.00%	\$29,467,541	\$222,735,484	\$252,203,025
126	572	Maintenance of Underground Lines	\$1,566,865	\$1,839,041	\$3,405,906	\$0	\$0	\$0	\$1,566,865	\$1,839,041	\$3,405,906	95.00%	\$1,488,575	\$1,747,152	\$3,235,728
127	573	Maintenance of Miscellaneous Transmission Plant	\$138,056	\$775,458	\$913,514	(\$22,335)	(\$64,043)	(\$86,379)	\$115,721	\$711,414	\$827,135	95.00%	\$109,939	\$675,868	\$785,807

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-QandM for adjustment details.

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Schedule 19-AandG  
Administrative and General Expenses  
Input Cells are shaded in gold

Prior Year: 2023

100	1) Calculation of Total Electric Adjusted A&G Expense	Col 1	Col 2	Col 3	Col 4	Col 5 = Col 1 - Col 3				
101										
102										
103		FERC Form 1	Data	See Note 1		Total Electric Adj				
104	Acct. Description	Amount	Source	Total Electric	Reference	A&G Expense				
105	920 A&G Salaries	\$487,549,056	FF1 320-323, L. 181, col b	\$21,977,986	WP_19-AandG 1, L. 106	\$465,571,070				
106	921 Office Supplies and Expenses	(\$4,382,281)	FF1 320-323, L. 182, col b	(\$12,518,435)	WP_19-AandG 1, L. 206	\$8,136,154				
107	922 A&G Expenses Transferred	(\$48,256,354)	FF1 320-323, L. 183, col b	\$0	WP_19-AandG 1, L. 306	(\$48,256,354)				
108	923 Outside Services Employed	\$384,641,501	FF1 320-323, L. 184, col b	\$86,354,969	WP_19-AandG 1, L. 406	\$298,286,532				
109	924 Property Insurance	\$24,399,551	FF1 320-323, L. 185, col b	\$1,227,310	WP_19-AandG 1, L. 506	\$23,172,241				
110	925 Injuries and Damages	\$2,092,782,382	FF1 320-323, L. 186, col b	\$1,895,768,756	WP_19-AandG 1, L. 606	\$197,013,626				
111	926 Employee Pensions and Benefits	\$383,248,691	FF1 320-323, L. 187, col b	(\$2,106,018)	WP_19-AandG 1, L. 706	\$385,354,709				
112	927 Franchise Requirements	\$118,219,688	FF1 320-323, L. 188, col b	\$118,219,688	WP_19-AandG 1, L. 806	\$0				
113	928 Regulatory Commission Expenses	\$0	FF1 320-323, L. 189, col b	\$0	See Note 2	\$0				
114	929 Duplicate Charges	\$0	FF1 320-323, L. 190, col b	\$0	See Note 2	\$0				
115	930.1 General Advertising Expense	\$0	FF1 320-323, L. 191, col b	\$0	WP_19-AandG 1, L. 906	\$0				
116	930.2 Miscellaneous General Expense	\$27,786,712	FF1 320-323, L. 192, col b	\$17,274,304	WP_19-AandG 1, L. 906	\$10,512,408				
117	931 Rents	\$64,908,404	FF1 320-323, L. 193, col b	\$0	See Note 2	\$64,908,404				
118	935 Maintenance of General Plant	\$3,480,704	FF1 320-323, L. 196, col b	\$0	WP_19-AandG 1, L. 1006	\$3,480,704				
	Total A&G Expenses:	\$3,534,378,054	FF1 320-323, L. 197, col b	\$2,126,198,560		\$1,408,179,494				
200	2) Calculation of Network Transmission A&G Expense									
201	Based on Labor Allocation Factors	Amount	Source							
202	A&G Expense after Adjustments	\$1,408,179,494	Line 118, col 5							
203	Less Account 924 Property Insurance nonnuclear:	\$23,172,241	Line 108, col 5							
204	Less General Liability Insurance and Injuries and Damages	\$175,894,758	WP_19-AandG 2, L. 102							
205	Total A&G Expense Applicable to the Network Transmission Labor Factor (Total Electric):	\$1,209,112,494	Line 202 - Line 203 - Line 204							
206	Network Transmission Labor Factor (Total Electric):	12.46%	24-Allocators, L. 112							
207	Transmission Portion of A&G from Labor Allocation Factors:	\$150,712,749	Line 205 * Line 206							
208	Based on Plant Allocation Factors									
209	Account 924 Property Insurance nonnuclear:	\$23,172,241	Line 203							
210	Network Transmission Plant Factor (Total Electric)	20.64%	24-Allocators, L. 119							
211	Transmission Portion of Property Insurance Account 924	\$4,781,967	Line 209 * Line 210							
212	Based on Blended Labor and Plant Factor									
213	General Liability Insurance and Injuries and Damages:	\$175,894,758	Line 204							
214	Network Transmission Blended Factor (Total Electric)	16.55%	24-Allocators, L. 136							
215	Transmission Portion of General Liability Insurance and Injuries and Damages:	\$29,111,779	Line 213 * Line 214							
216	Total Transmission Portion of Administrative and General Expenses:	\$184,606,495	Line 207 + Line 211 + Line 215							
217	Other Administrative and General Expenses Adjustment(s)	\$0								
218		\$184,606,495	Line 217 + Line 218							
300	3) Summary of Total Electric Adjustments									
301										
302										
303	920 A&G Salaries	(\$21,977,986)	(\$2,781,573)	(\$17,104,607)	\$0	(\$932,043)	(\$637,633)	(\$529,692)	\$7,562	
304	921 Office Supplies and Expenses	\$12,518,435	\$0	\$13,241,477	\$0	(\$725,940)	(\$52,683)	\$55,581	\$0	
305	922 A&G Expenses Transferred	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
306	923 Outside Services Employed	(\$86,354,969)	(\$4,206,188)	(\$3,926,769)	(\$189,965)	(\$66,847,784)	(\$11,252,261)	(\$45,550)	\$113,549	
307	924 Property Insurance	(\$1,227,310)	\$0	\$0	\$0	(\$1,227,310)	\$0	\$0	\$0	
308	925 Injuries and Damages	(\$1,895,768,756)	\$0	\$0	\$6,124,103	(\$1,087,699,947)	(\$814,192,912)	\$0	\$0	
309	926 Employee Pensions and Benefits	\$2,106,018	\$0	(\$698,738)	\$793,421	\$3,556,994	(\$119,551)	(\$1,133,057)	(\$293,051)	
310	927 Franchise Requirements	(\$118,219,688)	\$0	\$0	\$0	(\$118,219,688)	\$0	\$0	\$0	
311	928 Regulatory Commission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
312	929 Duplicate Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
313	930.1 General Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
314	930.2 Miscellaneous General Expense	(\$17,274,304)	\$0	\$0	\$0	(\$5,490,209)	(\$11,784,095)	\$0	\$0	
315	931 Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
316	935 Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
317	Total by Adjustment Type	(\$2,126,198,560)	(\$6,987,761)	(\$8,488,638)	\$6,727,560	(\$1,277,585,927)	(\$838,039,136)	(\$1,652,718)	(\$171,940)	\$0

Notes:

- The adjustments shown in the Table above are from WP\_19-AandG. Sources of adjustments are individual SAP reports by FERC account with detailed descriptions of activity and accounting information.
- FERC Forms 1 balances in accounts 928, 929 and 931 are zero; therefore, these accounts are not shown on WP\_19-AandG.
- Remove officers' STIP. Officers are defined by Securities and Exchange Commission (SEC), Rule 3b-7 of the Securities Exchange Act of 1934.
- Remove officers' compensation. Officers are defined by Securities and Exchange Commission (SEC), Rule 3b-7 of the Securities Exchange Act of 1934.
- 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, Nuclear Property and Nuclear Liability Insurance and adjustment to remove Pacific Generation adjustment.
- Remove Non A&G Costs and other costs, for example Gas LOB costs erroneously recorded in A&G FERC Accounts, Franchise Fee Expense that is a calculation within the Model and amounts recovered separately through CPUC proceedings and balancing/memorandum accounts.
- Remove labor and benefits associated with NP&S activities.
- Remove capital and below-the-line adjustments as appropriate associated with regulatory adjustments described in Notes 3 through 8.

### 1) Electric Revenue Credits

Col 1	Col 2
-------	-------

2) San Francisco General Office Sale	Note 7
--------------------------------------	--------

The purpose of this section is to return the Network Transmission portion of gain from the sale of the San Francisco General Office in 2021 to FERC customers in Rate Year 2024. It is a one-time event.

Notes:

1) The FERC accounts listed in Col 1, match with FERC account listing under Electric Other Operating Revenues per Uniform System of Accounts.

2) To fill out Col 2-4, run SAP report by FERC accounts listed in Col 1. This SAP report lists the FERC Account detail for recorded Electric Revenue Credits amount by fiscal year, Natural Account, Major Work Categories and Regulatory Categories.

3) Line 502, Col 7 is determined through SAP Other Operating Revenue (OOR) query from Non-Energy Billing System (NEBS) for Special Facilities and Rent transactions. This report assigns functional areas and determines Network ET high and low voltage in FERC account 454, Natural Account 4540010 Rent from Electric Property.

4) Line 612, Col 7 is determined based on the SAP report described on note 2, by filtering for the appropriate Regulatory Categories (i.e. electric network transmission related).

5) See FF1 328-330, col n, Total

6) Section 1, Col 8 includes network transmission related New Products and Services revenue and SBA Transaction revenue. Please see WP 21-NPandS-1 for more details.

7) No workpaper for calculation of San Francisco General Office Sale Network Transmission Allocated Amount for TO21 RY2025 filing. The allocated gain was a one-time return in TO21 RY2024.

8) Lines 620 and 621 have been added to Schedule 20 to complete the list of natural accounts in FERC 456 and tie to the FERC Form 1. They are not eligible for recovery purposes.

**Schedule 21-NPandS**

**Revenue Sharing for Non-Tariff New Products & Services**

**Prior Year: 2023**

Input cells are shaded gold

**Total NP&S Electric Transmission Revenues and Expenses**

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
100	NP&S Transmission Revenue	\$66,830,059	20-RevenueCredits, L. 100, col 8	100
101	NP&S Transmission O&M Expense	\$22,180,350	WP_21-NPandS 2, Line 100, col 1	101
102	NP&S Transmission A&G Expense	\$743,874	WP_21-NPandS 2, Line 100, col 2	102
103	<b>Total NP&amp;S Transmission Expense</b>	<b>\$22,924,224</b>	Line 101 + Line 102	<b>103</b>

**Transmission Revenues and Expenses by Product Line**

<u>Line</u>	<u>Product Line</u>	<u>Col 1</u> Note 1	<u>Col 2</u> Note 2	<u>Col 3</u> Col 1 - Col 2	<u>Col 4</u> Note 3 Adjusted	<u>Line</u>
		<u>Revenues</u>	<u>Expense</u>	<u>Net Revenues</u>	<u>Net Revenues</u>	
200	<b>Total</b>	<b>\$66,830,059</b>	<b>\$22,924,224</b>	<b>\$43,905,835</b>	<b>\$43,905,835</b>	<b>200</b>
201	Wireline	\$9,152,799	\$1,327,171	\$7,825,628	\$7,825,628	201
202	Wireless	\$24,145,957	\$20,502,910	\$3,643,046	\$3,643,046	202
203	Land Use	\$0	\$0	\$0	\$0	203
204	Technology & Licenses	\$0	\$0	\$0	\$0	204
205	Maintenance & Consulting	\$1,333,689	\$1,094,142	\$239,547	\$239,547	205
206	SBA Amortization	\$32,197,614	\$0	\$32,197,614	\$32,197,614	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)	\$43,905,835	Line 200, col 4	300
301	t = Composite state & federal tax rate	27.98%	1-BaseTRR, L. 402	301
302	k = The ratio of customer to shareholder after tax net revenues.	1	50%/50% = 1	302
303	PSA% (Pre-Tax Shareholder Percent of Net Revenues) = $1 / (1 + k - kt)$	58.13%	$1 / [1 + \text{Line } 302 - (\text{Line } 302 * \text{Line } 301)]$	303
304	CRC% (Customer Revenue Credit Percent of Net Revenues) = $1 - [1 / (1 + k - kt)]$	41.87%	1 - Line 303	304

**Calculation of 50/50 After-Tax Sharing**

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
400	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%	\$25,524,215	Line 300 * Line 303	400
401	State and Federal taxes = PSA\$ * t	\$7,142,594	Line 400 * Line 301	401
402	Shareholder Allocation	\$18,381,621	Line 400 - Line 401	402
403	Customer Revenue Credit (CRC\$) = PTNR * CRC%	\$18,381,621	Line 304 * Line 300	403

**Notes:**

- 1) Please see WP\_21-NPandS 1 for Revenues by Product Line.
- 1) Please see WP\_21-NPandS 2 for Expenses by Product Line.
- 3) Product Lines with negative Net Revenues are set to zero.

...

Schedule 22-TaxRates

Income Tax Rates

Prior Year: 2023

Input cells are shaded gold

Rate Year: 2025

1) Tax Rates for the Rate Year

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

2) Tax Rates for the Prior Year True-up

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

Notes:

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Schedule Z3-RetailSGTax  
Retail "South Georgia" Taxes  
Input cells are shaded gold

Prior Year: 2023

1) Accumulated Deferred Income Taxes									
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6			
			Values for Inputs to Sch.1-BaseTRR	Values for Inputs to Sch.3-True- upTRR	Source	Notes			
Line	Description								Line
100	End of Year Accumulated Deferred Income Taxes		\$18,906,946	\$18,906,946	WP_23-RetailSGTax 3	Note 1			100
101	Beginning of Year Accumulated Deferred Income Taxes			\$20,784,382	WP_23-RetailSGTax 3	Note 2			101
102	Average of BOY and EOY Accumulated Deferred Income Taxes			\$19,919,818	Line 414, col 9				102
2) Income Taxes									
Line	Description				Source	Notes			Line
200	Federal Income Tax Rate		21.00%	21.00%	22-TaxRates, L. 100				200
201	State Income Tax Rate		8.84%	8.84%	22-TaxRates, L. 101				201
202	Composite Tax Rate		27.9836%	27.9836%	(Line 200 + Line 201) - (Line 200 * Line 201)				202
203	Income Taxes:		\$3,076,518	\$3,101,673					203
Income Taxes = [((RB * ER) + FPD) * (CTR/(1 – CTR))] + CO/(1 – CTR)]									
Where:									
204	RB = Rate Base		\$18,906,946	\$19,919,818	Line 100 or 102				204
205	ER = Equity Rate of Return Including Common and Preferred Stock		6.39%	6.39%	Line 301 + Line 302				205
206	CTR = Composite Tax Rate		27.98%	27.98%	Line 202				206
207	CO = Credits and Other		\$1,877,437	\$1,877,437	WP_23-RetailSGTax 3	Note 3			207
208	FPD = Flowback and Permanent Tax Deductions		-	-					208
3) ROE and Capitalization Calculations									
Line	Description		For Inputs to Sch.1- BaseTRR	For Inputs to Sch.3- True-upTRR	Source	Notes			Line
300	Weighted Cost of Long Term Debt		2.10%	2.10%	1-BaseTRR, L. 216 / 3-True-upTRR, L.201				300
301	Weighted Cost of Preferred Stock		0.02%	0.02%	1-BaseTRR, L. 217 / 3-True-upTRR, L. 202				301
302	Weighted Cost of Common Stock		6.37%	6.37%	1-BaseTRR, L. 218 / 3-True-upTRR, L.203				302
303	Cost of Capital Rate		8.50%	8.50%	Sum of Lines 300 to 302				303
304	Return on Capital: Rate Base times Cost of Capital Rate		\$1,606,276	\$1,692,326	Line 100 or 102 * Line 303				304
305	Total South Georgia Adjustment		\$4,682,794	\$4,793,999	Line 304 + Line 203				305
4) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(f)-1(h)(6); PLR 9313008; 9202029; 9224040; 201717008									
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			See Note 4	See Note 5			Col 6 / Tot. Days	= Col 3 * Col 7	Col 9 Prior Mth + Col 8 Current Mth
Line	Future Test Period	Year	Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation
400	Beginning Deferred Tax Balance (Line 101)			\$20,784,382		365	100.00%		\$20,784,382
401	January	2023	(\$156,453)	\$20,627,929		334	91.51%	(\$143,165)	\$20,641,217
402	February	2023	(\$156,453)	\$20,471,476		28	83.84%	(\$131,163)	\$20,510,053
403	March	2023	(\$156,453)	\$20,315,023		31	75.34%	(\$117,876)	\$20,392,178
404	April	2023	(\$156,453)	\$20,158,570		30	67.12%	(\$105,016)	\$20,287,162
405	May	2023	(\$156,453)	\$20,002,117		31	58.63%	(\$91,729)	\$20,195,433
406	June	2023	(\$156,453)	\$19,845,664		30	50.41%	(\$78,869)	\$20,116,563
407	July	2023	(\$156,453)	\$19,689,211		31	41.92%	(\$65,582)	\$20,050,982
408	August	2023	(\$156,453)	\$19,532,758		31	33.42%	(\$52,294)	\$19,998,688
409	September	2023	(\$156,453)	\$19,376,305		30	25.21%	(\$39,435)	\$19,959,253
410	October	2023	(\$156,453)	\$19,219,852		31	16.71%	(\$26,147)	\$19,933,106
411	November	2023	(\$156,453)	\$19,063,399		30	8.49%	(\$13,288)	\$19,919,818
412	December	2023	(\$156,453)	\$18,906,946		31	0.00%	\$0	\$19,919,818
413	Ending Balance (Line 100)			\$18,906,946					
414							Weighted Average ADIT Balance:		\$19,919,818

Notes:

- 1) The Source of the End of Year Accumulated Deferred Income Taxes can be found in the shaded area of WP\_23-RetailSGTax 3
- 2) The Source of the Beginning of Year Accumulated Deferred Income Taxes can be found in the shaded area of WP\_23-RetailSGTax 3
- 3) The Source of the Credits and Other can be found in the 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.

Schedule 24-Allocators					Prior Year: 2023
Calculation of Allocation Factors					Rate Year: 2025
Input cells are shaded gold					
Line	Description	Value	Reference	Notes	Line
Calculation of Prior Year Labor Allocation Factors					
100	Total Company Wages and Salaries	\$2,813,404,184	FF1 354-355, L. 65, col b		100
101	Electric A&G Wages and Salaries	\$487,399,655	FF1 354-355, L. 27, col b		101
102	Gas A&G Wages and Salaries	\$219,713,212	FF1 354-355, L. 61, col b		102
103	Cost Adjustment	(\$17,697,959)	WP_24-Allocators_Labor, L. 100, col 3		103
104	Total Company Wages and Salaries w/o A&G	\$2,088,593,358	(Line 100 + Line 103) - (Line 101 + Line 102)		104
105	Total Electric Department Wages and Salaries	\$2,088,481,005	FF1 354-355, L. 28, col b		105
106	Electric A&G Wages and Salaries	\$487,399,655	Line 101		106
107	Cost Adjustment	(\$11,283,966)	WP_24-Allocators_Labor, L. 100, col 5		107
108	Total Adjusted Electric Wages and Salaries w/o A&G	\$1,589,797,385	Line 105 - Line 106 + Line 107		108
109	Total Electric Department Labor Factor	76.12%	Line 108 / Line 104		109
Calculation of Prior Year Network Electric Transmission Labor Allocation Factors					
110	Total Adjusted Electric Wages and Salaries w/o A&G	\$1,589,797,385	Line 108		110
111	Network Electric Transmission Wages and Salaries	\$198,164,137	18-OandM, L. 100, col 13		111
112	Network Transmission Labor Factor (Total Electric)	12.46%	Line 111 / Line 110		112
113	Network Transmission Labor Factor (Total Company)	9.49%	Line 111 / Line 104		113
Calculation of Prior Year Plant Allocation Factors					
114	Network Transmission Gross Plant In Service including CGI Plant	\$17,697,444,232	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 401, col 3	Prior Year Dec	114
115	Total PG&E Company Gross Plant In Service	\$114,272,545,967	WP_7-PlantInService 5, L. 149, Col 10	Prior Year Dec	115
116	Network Transmission Plant Factor (Total Company)	15.49%	Line 114 / Line 115		116
117	Network Transmission Gross Plant In Service including CGI Plant	\$17,697,444,232	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 401, col 3	Prior Year Dec	117
118	Total PG&E Electric Plant In Service including CGI Plant	\$85,757,479,491	WP_7-PlantInService 5, L. 149, Col 8	Prior Year Dec	118
119	Network Transmission Plant Factor (Total Electric)	20.64%	Line 117 / Line 118		119
120	Network Transmission Plant - Functional Plant only	\$16,771,989,889	7-PlantInService, L. 112, col 13		120
121	Total Electric Transmission - Functional Plant only	\$17,654,087,805	6-PlantJurisdiction, L. 110, col 1 + col 3		121
122	Network Electric Transmission Plant Factor (Total Transmission)	95.00%	Line 120 / Line 121		122
Calculation of Prior Year High Voltage/Low Voltage Transmission Plant Allocation Factor					
123	Network Transmission Plant - Functional Plant only	\$16,771,989,889	7-PlantInService, L. 112, col 13	Prior Year Dec	123
124	High Voltage Plant	\$5,888,670,396	7-PlantInService, L. 212, col 13	Prior Year Dec	124
125	Low Voltage Plant	\$10,883,319,493	7-PlantInService, L. 312, col 13	Prior Year Dec	125
126	Allocation Factor to High Voltage (Prior Year)	35.11%	Line 124 / Line 123		126
127	Allocation Factor to Low Voltage (Prior Year)	64.89%	Line 125 / Line 123		127
Calculation of Rate Year High Voltage/Low Voltage Electric Transmission Plant Allocation Factor					
128	High Voltage Capital Additions	\$1,207,044,376	9-PlantAdditions, L. 223, col 2	Rate Year Dec	128
129	Low Voltage Capital Additions	\$1,575,982,814	9-PlantAdditions, L. 323, col 2	Rate Year Dec	129
130	High Voltage Rate Year Functional Plant	\$7,095,714,772	Line 124 + Line 128	Rate Year Dec	130
131	Low Voltage Rate Year Functional Plant	\$12,459,302,306	Line 125 + Line 129	Rate Year Dec	131
132	Network Electric Transmission Rate Year Functional Plant	\$19,555,017,078	Line 130 + Line 131	Rate Year Dec	132
133	Allocation Factor to High Voltage (Rate Year)	36.29%	Line 130 / Line 132	Rate Year Dec	133
134	Allocation Factor to Low Voltage (Rate Year)	63.71%	Line 131 / Line 132	Rate Year Dec	134
Calculation of Prior Year Blended Factors					
135	Network Transmission Blended Factor (Total Company)	12.49%	(50% * Line 113) + (50% *Line 116)		135
136	Network Transmission Blended Factor (Total Electric)	16.55%	(50% * Line 112) + (50% *Line 119)		136
Calculation of Prior Year Property Tax Allocation Factor					
137	Network Transmission Accumulated Depreciation including CGI	\$4,321,877,678	10-AccDep, L. 112, col 13 + 10-AccDep, L. 401, col 3		137
138	Total PG&E Electric Accumulated Depreciation including CGI	\$36,581,493,154	WP_10-AccDep 4, L. 149, Col 8		138
139	Network Transmission Net Plant In Service (Functional + CGI)	\$13,375,566,555	Line 117 - Line 137		139
140	Total PG&E Electric Net Plant In Service (Functional + CGI)	\$49,175,986,337	Line 118 - Line 138		140
141	Net Plant Property Tax Allocation Factor	27.20%	Line 139 / Line 140		141

Notes:

## Schedule 25-RFandUFactors

### Revenue Fees and Uncollectible Factors

**Prior Year: 2023**

**Input cells are shaded gold**

Line						Line
	<b>1) Approved Franchise Fee Factor(s)</b>					
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Franchise Fee Factor</u>	<u>Reference</u>	
100		Present	365	0.7889%	WP_25-RFandUFactors 1, L. 102	100
101	...					101
	<b>2) Approved San Francisco Gross Receipts Tax Factor(s)</b>					
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>SFGR Tax Factor</u>	<u>Reference</u>	
200		Present	365	0.0203%	WP_25-RFandUFactors 2, L. 104	200
201	...					201
	<b>3) Approved Uncollectible Factor(s)</b>					
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Uncollectible Factor</u>	<u>Reference</u>	
300		Present	365	0.4769%	WP_25-RFandUFactors 3, L. 110	300
301	...					301
	<b>4) Calculation of Weighted Average RF&amp;U Factors</b>					
400	Franchise Fee Factor			0.7889%		400
401	SFGR Tax Factor			0.0203%		401
402	Uncollectibles Factor			0.4769%		402
	<b><u>Notes:</u></b>					
	...					

Schedule 26-WholesaleTRRs  
High and Low Voltage Wholesale Revenue Requirement  
Input cells are shaded gold

Rate Year: 2025

Line	Description	Col 1	Col 2	Col 3	Reference	Notes	Line
		Allocation Factor to High Voltage (Rate Year)	Allocation Factor to Low Voltage (Rate Year)				
1		36.29%	63.71%	24-Allocators, L. 133 and 134			1
Rate Base							
100	Transmission Functional Plant	\$5,888,670,396	\$10,883,319,493	\$16,771,989,889	7-PlantInService, L. 212 and 312, col 13		100
101	Common + General + Intangible Plant	\$324,928,385	\$600,525,958	\$925,454,344	7-PlantInService, L. 401, col 4 and 5		101
102	Abandoned or Cancelled Projects	\$0	\$0	\$0	8-AbandonedProject, Lines 100 and 101, Col 11		102
103	Total Plant	\$6,213,598,781	\$11,483,845,451	\$17,697,444,232	Sum of Lines 100 to 102		103
Working Capital							
104	Materials and Supplies	\$40,293,731	\$74,470,045	\$114,763,776	13-WorkCap, L. 112, col 3 and col 4		104
105	Prepayments	\$11,997,018	\$21,065,458	\$33,062,476	Line 1 * 13-WorkCap, L. 217, col 5		105
106	Cash Working Capital	\$36,703,365	\$64,333,509	\$101,036,873	(Line 200 + line 200a + Line 201) / 8		106
107	Total Working Capital	\$88,994,114	\$159,869,012	\$248,863,126	Sum of Lines 104 to 106		107
Accumulated Depreciation Reserve							
108	Transmission Depreciation Reserve	(\$1,446,194,279)	(\$2,542,363,552)	(\$3,988,557,831)	10-AccDep, L. 212 and L. 312, col 13		108
109	Common + General + Intangible Depreciation Reserve	(\$117,029,090)	(\$216,290,757)	(\$333,319,846)	10-AccDep, L. 401, col 4 and col 5		109
110	Total Accumulated Depreciation Reserve	(\$1,563,223,369)	(\$2,758,654,308)	(\$4,321,877,678)	Line 108 + Line 109		110
111	Accumulated Deferred Income Taxes	(\$780,547,539)	(\$1,370,556,465)	(\$2,151,104,004)	Line 1 * 1-BaseTRR, L. 111c		111
112	Customer Advances	(\$73,009,185)	(\$128,196,177)	(\$201,205,362)	Line 1 * 1-BaseTRR, L. 112		112
113	Unfunded Reserves	(\$46,215,946)	(\$81,150,168)	(\$127,366,114)	Line 1 * 1-BaseTRR, L. 113		113
114	Other Regulatory Assets or Liabilities	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 114		114
115	CWIP Incentive	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 115		115
116	Rate Base	\$3,839,596,856	\$7,305,157,345	\$11,144,754,201	Sum of Lines 103, 107, 110 and Lines 111 to 115		116
Prior Year Transmission Revenue Requirement							
200	O&M Expense	\$226,003,196.34	\$396,836,998	\$622,840,194	Line 1 * (18-OandM, L. 100, col 15 - L. 114, col 15)		200
200a	O&M Expense from Transmission of Electricity by Others	\$ 637,585	\$210,714	\$848,299	WP_26-WholesaleTRRs, L. 100, Col 3 and Col 4		200a
201	A&G Expense	\$66,986,136	\$117,620,359	\$184,606,495	Line 1 * 1-BaseTRR, L. 501		201
202	Network Upgrade Interest Expense	\$6,558,921	\$11,516,752	\$18,075,673	Line 1 * 1-BaseTRR, L. 502		202
203	Depreciation Expense (incl. Common + General + Intangible)	\$177,206,145	\$343,850,622	\$521,056,767	11-Depreciation, (L. 100, col 13 + L. 200, col 4), (L. 101, col 13 + L. 200, Col 5)		203
204	Depreciation rate adjustment	\$25,946,588	\$45,559,383	\$71,505,971	Line 1 * 1-BaseTRR, L. 504		204
205	Abandoned or Cancelled Projects Amortization Expense	\$0	\$0	\$0	8-AbandonedProject, Lines 100 and 101, Col 7		205
206	Return on Capital	\$326,200,256	\$620,623,541	\$946,823,797	(Line 116 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedProject, L. 100 and L. 101, col 11)		206
207	Other Taxes	\$51,608,225	\$90,618,422	\$142,226,648	Line 1 * 1-BaseTRR, L. 507		207
208	Income Taxes	\$90,030,577	\$158,083,887	\$248,114,464	Line 1 * 1-BaseTRR, L. 508		208
209	Revenue Credits	(\$9,239,312)	(\$6,423,100)	(\$15,662,412)	Negative, 20-RevenueCredits, L. 100, col 5 + L. 1001, col 3 and L. 100, col 6 + L. 1001, col 4.	Note 1	209
210	NP&S Credit	(\$6,669,937)	(\$11,711,683)	(\$18,381,621)	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	\$955,268,380	\$1,766,785,894	\$2,722,054,274	Sum of Lines 200 to Line 211		212
213	Total SFGR Tax and Franchise Fees	\$7,730,253	\$14,297,241	\$22,027,494	Line 212 * (1-BaseTRR, L. 513 + L. 514)		213
214	Self-Insurance including SFGR tax and Franchise, w/o Uncollectibles	\$37,743,899.48	\$66,274,176.59	\$104,018,076	Line 1 * 1-BaseTRR, L. 521		214
215	ITRR	\$144,690,927	\$254,061,509	\$398,752,437	Line 1 * 1-BaseTRR, L. 601		215
216	True-up Adjustment	\$1,628,571	\$2,859,593	\$4,488,163	Line 1 * 1-BaseTRR, L. 602		216
217	Wholesale Base TRRs	\$1,147,062,030	\$2,104,278,413	\$3,251,340,443	Sum of Lines 212 to Line 216		217
218	Wholesale TRBAA	(\$286,211,944)	(\$131,125,662)	(\$417,337,606)	ER23-2968-000 (to be updated when 2025 TRBA is filed in September 2024)		218
219	Standby Revenue Credit	(\$3,657,119)	(\$6,421,503)	(\$10,078,622)	Negative, Line 1 * (29-RetailRates-1, L. 118, col (A) * 50%		219
220	Total Wholesale TRRs	\$857,192,967	\$1,966,731,248	\$2,823,924,215	Sum of Lines 217 to Line 219		220

Notes:  
1. The Revenue Credits for Rate Year includes the gain from sale of San Francisco General Office allocated to Electric Network Transmission. It is a one-time event for rate year 2024.

**Schedule 27-WholesaleRates**

**Calculation of PG&E Wholesale Rates**

**Rate Year: 2025**

**Input cells are shaded gold**

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
<b>Calculation of High Voltage Access Charge</b>					
<b>100</b>	High Voltage TRR	\$857,192,967	26-WholesaleTRRs, L. 220, col 1		<b>100</b>
<b>101</b>	Gross Load (MWh)	1,062,549	28-GrossLoad, L. 104 / 1000		<b>101</b>
<b>102</b>	<b>High Voltage Access Charge (\$/MWh)</b>	<b>\$806.7328</b>	Line 100 / Line 101		<b>102</b>
<b>Calculation of Low Voltage Access Charge</b>					
<b>200</b>	Low Voltage TRR	\$1,966,731,248	26-WholesaleTRRs, L. 220, col 2		<b>200</b>
<b>201</b>	Gross Load (MWh)	1,062,549	28-GrossLoad, L. 104 / 1000		<b>201</b>
<b>202</b>	<b>Low Voltage Access Charge (\$/MWh)</b>	<b>\$1,850.9563</b>	Line 200 / Line 201		<b>202</b>

**Notes:**

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Schedule 28-GrossLoad  
Calculation of Gross Load at the CAISO Interface (Area Out)  
Input cells are shaded gold

Rate Year: 2025

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)		WP_28-GrossLoad 1, L. 102, col 2		100
101	Energy loss factor area out	0.96528	WP_28-GrossLoad 7, L. 102, col 4		101
102	Retail energy at local (area out) (kWh)	-	Line 100 * Line 101		102
103	Helms Pumped Storage: Pumping Load (10 Yr Avg) (kWh)	1,062,548,743	WP_28-GrossLoad 6, L. 110		103
104	Gross Load at Area Out (kWh)	1,062,548,743	Line 102 + Line 103		104
105	Gross Load Forecast was Approved on:				105

Notes:  
...

Schedule 29-RetailRates-1

Proposed Retail Rates

Rate Design

Input cells are shaded gold

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

Line	Code	Class Name	Col 1	Col 2	Col 3	Col 4	Col 5	Line
			Note 1 Adjusted 12-CP Cost Allocation	Note 2 Forecast Billing Determinants Billing Units	= col 1/col 2 Retail Rate	Note 3 Annual Sales (kWh)	= col 1/col 4 Average Rate (\$/kWh)	
100	RES-	Residential	\$1,527,421,259	26,463,071,045 kWh	\$0.05772 /kWh	26,463,071,045	\$0.05772	100
101	A1/B1-	Small L&P	\$301,790,750	7,504,961,645 kWh	\$0.04021 /kWh	7,504,961,645	\$0.04021	101
102	A10/B10-	Medium L&P		27,393,576 kW-mo		7,302,860,175	\$0.04409	102
103	E19/B19-	At Transmission		112,438 kW-mo		39,445,514	\$0.03350	103
104	E19/B19-	At Primary		3,613,032 kW-mo		1,333,715,986	\$0.03184	104
105	E19/B19-	At Secondary		35,426,045 kW-mo		13,004,558,734	\$0.03202	105
106	Medium Light and Power		\$782,165,679	66,545,091 kW-mo	\$11.75 /kW-mo			106
107	STL-	Streetlights	\$8,263,456	242,630,526 kWh	\$0.03406 /kWh	242,630,526	\$0.03406	107
108	AGA-	AG: A Schedules		447,366,958 kWh		447,366,958	\$0.03624	108
109	AGB/C-	AG: B Schedules		5,568,317,756 kWh		5,568,317,756	\$0.03624	109
110	Agriculture		\$218,017,514	6,015,684,714 kWh	\$0.03624 /kWh			110
111	E20/B20-	At Transmission		10,873,904 kW-mo		5,547,522,972	\$0.02840	111
112	E20/B20-	At Primary		13,536,519 kW-mo		6,314,344,343	\$0.03106	112
113	E20/B20-	At Secondary		4,145,254 kW-mo		1,833,476,626	\$0.03276	113
114	Schedule E-20		\$413,713,677	28,555,677 kW-mo	\$14.49 /kW-mo			114
115	STB/SB-	At Transmission		6,740,255 kW-mo		515,615,338	\$0.03649	115
116	STB/SB-	At Primary		492,244 kW-mo	50% Volumetric Charge \$0.01843 /kWh	25,208,697	\$0.04541	116
117	STB/SB-	At Secondary		62,690 kW-mo	50% Reservation Charge \$1.63 /.85*kW-mo	5,906,035	\$0.03310	117
118	Standby Service		\$20,157,244	7,295,188 kW-mo		546,730,070	\$0.03687	118
119	Total	Rate Design:	\$3,271,529,579			76,149,002,352	\$0.04296	119

Notes:

1) Adjusted 12-CP Cost Allocations are from 29-RetailRates-2, col 8.

2) Forecast kWh Billing Determinates are from 29-RetailRates-2, col 2. Forecast kW-mo. Billing Determinants are detailed in WP\_29-RetailRates 8 (A-10, E-19, E-20 and Standby Reservation).

3) Forecast kWh Annual Sales are from 29-RetailRates-2, col 2.

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**Schedule 29-RetailRates-2**  
**Proposed Allocations & Revenues**  
**Rate Design Calculations Based on 12-CP Method**  
Input cells are shaded gold

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

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9		
			Note 1 Recorded Avg. 5-Year Historical (kWh)	Note 2 Forecast Sales (kWh)	Note 3 Recorded Avg. 5-Year Historical (kW)	= (col 2/col 1) * col 3 Coincident Demands Scaled to (kW)	Note 4 Demand Loss Factors	= col 4 * col 5 Coincident Demands (adjusted for losses) (kW)	= col 6/ sum col 6 Percent of Coin. Peak (w/losses)	Adjusted Cost Alloc. Factors (w/standby) scale to 100%	= col 7 * TRR Adjusted 12-CP Cost Allocation (\$)		
Line	Code	Class Name										Line	
100	RES-	Residential	27,669,029,869	26,463,071,045	72,762,670	69,591,298	1.13848	79,228,260	46.98%	46.69%	\$1,527,421,259	100	
			MARL Sales:	222,188									
101	A1/B1-	Small L&P	7,629,683,110	7,504,961,645	13,978,483	13,749,979	1.13848	15,654,068	9.28%	9.22%	\$301,790,750	101	
102	A10/B10-	Medium L&P	7,705,064,381	7,302,860,175	13,439,848	12,738,288	1.13848	14,502,279				102	
103	E19/B19-	At Transmission	35,869,244	39,445,514	53,958	59,338	1.04351	61,920				103	
104	E19/B19-	At Primary	1,133,715,457	1,333,715,986	1,795,246	2,111,948	1.07414	2,268,537				104	
105	E19/B19-	At Secondary	11,827,648,295	13,004,558,734	18,964,176	20,851,207	1.13848	23,738,670				105	
106		Medium Light and Power	20,702,297,377	21,680,580,409	34,253,228	35,760,781		40,571,405	24.06%	23.91%	\$782,165,679	106	
107	STL-	Streetlights	250,646,112	242,630,526	388,932	376,494	1.13848	428,630	0.25%	0.25%	\$8,263,456	107	
108	AGA-	AG: A Schedules	495,640,360	447,366,958	764,148	689,723	1.13848	785,236				108	
109	AGB/C-	AG: B Schedules	5,772,484,051	5,568,317,756	9,582,355	9,243,438	1.13848	10,523,464				109	
110		Agriculture	6,268,124,412	6,015,684,714	10,346,503	9,933,161		11,308,700	6.71%	6.66%	\$218,017,514	110	
111	E20/B20-	At Transmission	5,894,110,827	5,547,522,972	8,575,227	8,070,984	1.04351	8,422,147				111	
112	E20/B20-	At Primary	6,313,300,140	6,314,344,343	9,358,340	9,359,888	1.07414	10,053,867				112	
113	E20/B20-	At Secondary	2,136,202,145	1,833,476,626	3,053,354	2,620,657	1.13848	2,983,564				113	
114		Schedule E-20/B-20	14,343,613,112	13,695,343,941	20,986,921	20,051,528		21,459,577	12.72%	12.65%	\$413,713,677	114	
115		Total - Full Requirements	76,863,393,993	75,602,272,282	152,716,737	149,463,241		168,650,640	100.00%	99.38%	\$3,251,372,334	115	
116	STB/SB-	At Transmission	547,324,867	515,615,338	639,043	602,019	1.04351	628,213				116	
117	STB/SB-	At Primary	26,989,497	25,208,697	36,361	33,961	1.07414	36,479				117	
118	STB/SB-	At Secondary	3,564,292	5,906,035	4,415	7,316	1.13848	8,329				118	
119		Standby	577,878,656	546,730,070	679,819	643,297		673,022		0.62%	\$20,157,244	119	
120		Totals - Retail	77,441,272,649	76,149,002,352	153,396,556	150,106,538		169,323,662		100.00%	\$3,271,529,579	120	
121		Source: Base Transmission Revenue Requirement (TRR) 1-BaseTRR, L. 704 =										\$3,271,529,579	121

**Notes:**

- Recorded sales (kWh) and 5-Year Average are from WP\_29-RetailRates 4; 5; and 5a.
- Forecast kWh Billing Determinates are from WP\_29-RetailRates 8 and 9 and approved by the CPUC in D.19-02-023.
- Recorded monthly contribution coincident system peak (12-CP) data (kW) and 5-Year Average are from WP\_29-RetailRates 3; 3a; and 4.
- Demand loss factors are based on system losses at PG&E's Transmission, Primary and Secondary Distribution voltage levels of service.
- 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.

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Schedule 30-WFSelfInsurance

Wildfire Self-Insurance

Input cells are shaded gold

Rate Year: 2025

Prior Year: 2023

Rate Year Electric Transmission Network Wildfire Self-Insurance Revenue Requirement

Line	Col 1 Description	Col 2 Amount	Col 3 Source	Line
<b>Wildfire Self-Insurance Initial Funding- See Note 1</b>				
100	Annual Wildfire Self-insurance Initial Funding on Electric Basis	\$ 500,000,000	WP_30-WFSelfInsurance 1, Line 100	100
101	Network Transmission Plant Factor (Total Electric)	20.64%	24-Allocators, Line 119	101
102	Electric Transmission Network Wildfire Self-insurance Initial Funding	\$ 103,183,095	Line 100 * Line 101	102
<b>Wildfire Self-Insurance Initial Funding Catch Up Related to 2024 Suspension, If Applicable- See Note 2</b>				
103	Annual Wildfire Self-insurance Initial Funding on Electric Basis	\$ -	TO21 RY 2024, Schedule 30-WFSelfInsurance, Line 100, Col 2	103
104	Number of months of Suspension	-		104
105	Network Transmission Plant Factor (Total Electric)	20.64%	24-Allocators, Line 119	105
106	Electric Transmission Network Wildfire Self-Insurance Initial Funding Catch Up Related to 2024 to be included in 2025 Rates	\$ -	Line 103 / 12 * Line 104 * Line 105	106
107	<b>Total Electric Transmission Network Wildfire Self-Insurance Initial Funding</b>	<b>\$ 103,183,095</b>	Line 102 + Line 106	<b>107</b>
<b>Wildfire Self-Insurance Replenishment Funding</b>				
200	Prior Year wildfire injuries and damages expenses covered by wildfire self-insurance on electric basis	\$ -	Note 5	200
201	Prior Year wildfire related outside legal fees covered by wildfire self-insurance on electric basis	\$ -	Note 5	201
202	Other Prior Year applicable self-insurance costs on electric basis - See Note 3	\$ -	WP_30-WFSelfInsurance 1, Line 300, Col 3	202
203	Less: Deductible on electric basis (shows as negative #)	\$ -	WP_30-WFSelfInsurance 1, Line 400, Col 2	203
204	Net Prior Year wildfire liability related expenses on electric basis	\$ -	Lines 200 + 201 + 202 + 203	204
205	Network Transmission Plant Factor (Total Electric)	20.64%	24-Allocators, Line 119	205
206	Net Electric Transmission Network share of wildfire liability related expenses	\$ -	Line 204 * Line 205	206
Less: Investment income, net of fees, allocated to electric transmission network (show as negative #), including carry over amounts not previously included in determining				
207	replenishment funding - See Note 4	\$ -	WP_30-WFSelfInsurance 1, Line 214, Col 6	207
208	Calculated Electric Transmission Network wildfire self-insurance replenishment funding	\$ -	Line 206 + Line 207 If Line 208 > \$0, Line 209 = Line 208. If Line 208 < or = \$0, Line 209 = \$0.	208
209	<b>Final Rate Year Electric Transmission Network Wildfire Self-Insurance Replenishment Funding</b>	<b>\$ -</b>		<b>209</b>

Notes:

- The initial wildfire funding contribution in 2024 and 2025 to achieve electric transmission network's share of the \$1 billion of available wildfire self-insurance over two years.
- 2024 initial wildfire funding contribution catch up in 2025 for electric transmission network's share of wildfire self-insurance initial funding if FERC suspends the TO21 Formula Rate beyond January 1, 2024.
- Other applicable self-insurance costs refer to costs that are reimbursable under regular commercial policies but not recorded in Account 923 and 925.
- The monthly total investment income earned for the captive will be allocated to CPUC and FERC jurisdictional customers based on their respective self-insurance balance at the beginning of the month in the captive.
- No injuries and damages expenses and outside legal fee incurred in 2023 for wildfire related costs reimburseable under Wildfire Self-Insurance Program.

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**Schedule 31-COO**  
**Cost of Ownership Rates**  
**Input cells are shaded gold**

Rate Year: 2025

**1) Monthly Cost of Ownership Rates**

<u>Line</u>			<u>Source</u>	<u>Line</u>
100	Monthly Customer Financed Cost of Ownership Rate:	0.59% Line 216		100
101	Monthly Utility Financed Cost of Ownership Rate:	1.42% Line 310		101

**2) Calculation of the Customer Financed Cost of Ownership Rates**

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
200	Total Transmission O&M	\$623,688,493	1-BaseTRR, Line 500	200
201	Total A&G Excluding Franchise Expense	\$184,606,495	1-BaseTRR, Line 501	201
202	Total Other Taxes (Property, Payroll, and Business)	\$142,226,648	1-BaseTRR, Line 507	202
203	Total Self-Insurance w/o SFGR Tax and Franchise Tax	\$103,183,095	1-BaseTRR, Line 519	203
204	Total Network Transmission CGI Depreciation Expense	\$60,996,740	11-Depreciation, Line 200, Col 3	204
205	Return	\$946,823,797	1-BaseTRR, Line 506	205
206	Federal and State Income Tax Allowable	\$248,114,464	1-BaseTRR, Line 508	206
207	Total Transmission Return and Income Tax	\$1,194,938,261	Line 205 + Line 206	207
208	Gross Transmission General and Common Plant	\$925,454,344	1-BaseTRR, Line 101	208
209	Total Gross Transmission Plant in Service including CGI	\$17,697,444,232	1-BaseTRR, Line 103	209
210	Transmission General and Common Plant Return and Income Tax	\$62,487,034	Line 207 * (Line 208 / Line 209)	210
211	Transmission Revenue Requirement with Capital Contribution w/o Franchise & SFGR Tax Requirement	\$1,177,188,504	Sum of Lines 200 through Line 204 + Line 210	211
212	Franchise & SFGR Tax Requirement	\$9,526,082	Line 211 * (1-BaseTRR, Line 513 + 1-BaseTRR, Line 514)	212
213	Transmission Revenue requirement with Capital Contribution and Franchise & SFGR Tax Requirement	\$1,186,714,586	Line 211 + Line 212	213
214	Transmission Functional Gross Plant	\$16,771,989,889	1-BaseTRR, Line 100	214
215	Annual Transmission Carrying Percentage with Capital Contribution and Franchise Fee and SFGR Tax Requirement	7.08%	Line 213 / Line 214	215
216	Monthly Transmission Carrying Percentage with Capital Contribution and Franchise & SFGR Tax Requirement	0.59%	Line 214 / 12 months	216

**3) Calculation of the Utility Financed Cost of Ownership Rates**

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
300	Total Transmission O&M	\$623,688,493	1-BaseTRR, Line 500	300
301	Total A&G Excluding Franchise Expense	\$184,606,495	1-BaseTRR, Line 501	301
302	Total Other Taxes (Property, Payroll, and Business)	\$142,226,648	1-BaseTRR, Line 507	302
303	Total Self-Insurance w/o SFGR Tax and Franchise Tax	\$103,183,095	1-BaseTRR, Line 519	303
304	Total Network Transmission Depreciation Expense including CGI	\$592,562,737	1-BaseTRR, Line 503 + 1-BaseTRR, Line 504	304
305	Return	\$946,823,797	1-BaseTRR, Line 506	305
306	Federal and State Income Tax Allowable	\$248,114,464	1-BaseTRR, Line 508	306
307	Franchise & SFGR Tax Requirement	\$22,991,695	Sum of Lines 300 through Line 306 * (1-BaseTRR, Line 513 + 1-BaseTRR, Line 514)	307
308	Transmission Functional Gross Plant	\$16,771,989,889	1-BaseTRR, Line 100	308
309	Annual Transmission Carrying Percentage without Capital Contribution	17.08%	Sum of Lines 300 through Line 307 / Line 308	309
310	Monthly Transmission Carrying Percentage without Capital Contribution	1.42%	Line 309 / 12 months	310

**Notes:**

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Schedule 32-CWIPIncentive  
CWIP Incentive - Recorded CWIP for Projects Approved for CWIP Incentive  
Input cells are shaded gold

Prior Year: 2023

This Schedule presents the amount of prior year (and December of prior year minus 1) Construction Work in Progress (CWIP) for projects that have received Commission approval to include CWIP in Rate Base.

1) Prior Year (and December of prior year minus 1) Monthly Ending CWIP included in Rate Base

Recorded CWIP balances are extracted from Powerplan, PG&E's fixed asset system of record, by querying by Planning Order or other criteria.  
PG&E will add additional rows as needed.

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	
Line				2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	13-Month	Line
100		Total Eligible CWIP (from below):		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average	100
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
200	Project	Description	% of CWIP Eligible	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023		
200	...	...																200
201	...	...																201

Notes:

1) PG&E did not receive Commission approval for CWIP Incentive treatment for any projects to be included in 2023.