Pacific Gas and Electric Company Wholesale Distribution Tariff

Appendix I: Wholesale Distribution Formula Rate Attachment 2: Model

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FORMATTING:

Shading and Labeling

In the Schedules and Workpapers, those cells shaded in gold are inputs to the Model and change for each Annual Update. Cells labeled as Sources or Notes are subject to revision pursuant to Section 8 of the Protocols.

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-RevenueFeeFactors_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.

RFFFRFNCFS:

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_10-AccDep 4 WP_7-PlantInService 6, L. 122,	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.

	Distribution Revenue Requirement Input cells are shaded gold						Rate Year: <mark>20</mark> Prior Year: 20		
<u>Line</u> 1		<u>Col 1</u>			<u>Col 2</u> Col 3 + Col 4	<u>Col 3</u> 48.57%	<u>Col 4</u> 46.90 % 6-F	Source PlantJurisdiction, L. 400, col 1 and o	ol 2
	1) Rate Base								
<u>Line</u>	Description	Total Distribution	Source	Notes	Total Wholesale Distribution	Primary Distribution	<u>Secondary</u> Distribution	<u>Source</u>	<u>Line</u>
	Plant								
100	Distribution Plant	\$39,582,192,740 7-PlantI	•	End of Year Value	\$37,788,351,033	\$19,223,995,242		PlantInService, L. 212 and L. 312, co	
101	Common + General + Intangible Plant		PlantInService 6, L. 122, col 10	End of Year Value	\$2,215,733,034	\$1,127,180,049		PlantInService, L. 701, col 1 and col	
102	Total Plant	\$42,701,495,235 Line 100	J + Line 101		\$40,004,084,066	\$20,351,175,292	\$19,652,908,774 Lin	ne 100 + Line 101	102
	Working Capital								
103	Materials and Supplies	\$377,486,049 13-Wor	kCap, L. 112, col 2	End of Year Value	\$360,374,957	\$183,328,703	\$177,046,255 Lin	ne 103, col 1 st Line 1, col 3 and col st	103
104	Prepayments	\$193,679,553 13-Wor	• •	End of Year Value	\$184,900,239	\$94,061,810		ne 104, col 1 st Line 1, col 3 and col st	
105	Cash Working Capital	\$449,691,371 (Line 50	, .		\$429,307,279	\$218,395,715		ne 105, col 1 st Line 1, col 3 and col st	
106	Total Working Capital	\$1,020,856,973 Sum of	Lines 103 to 105		\$974,582,475	\$495,786,228	\$478,796,247 Sui	um of Lines 103 to 105	106
	Accumulated Depreciation Reserve								
107	Distribution Depreciation Reserve	(\$17,066,522,788) 10-AccE	Dep, L. 112, col 26	Negative End of Year Value	(\$16,354,955,058)	(\$8,113,743,619)	(\$8,241,211,439) 10	O-AccDep, L. 212 and L. 312, col 26	107
108	Common + General + Intangible Depreciation Reserve	(\$1,184,023,384) WP_10-	-AccDep 6, L. 122, col 10	Negative End of Year Value	(\$805,384,141)	(\$409,712,236)	(\$395,671,905) 10)-AccDep, L. 701, col 1 and col 2	108
109	Total Accumulated Depreciation Reserve	(\$18,250,546,172) Line 107	7 + Line 108		(\$17,160,339,199)	(\$8,523,455,855)	(\$8,636,883,344) Lin	ne 107 + Line 108	109
110 a	Accumulated Deferred Income Taxes	(\$2,842,535,972) 14-ADIT	T. L. 104. col 2	End of Year Value	(\$2,713,686,459)	(\$1,380,497,195)	(\$1.333.189.265) Lin	ne 110a, col 1 * Line 1, col 3 and co	4 110
110 b	Excess Acccumulated Deferred Income Taxes	(\$1,406,285,976) 17-Reg		End of Year Value	(\$1,342,540,340)	(\$682,972,481)		ne 110b, col 1 * Line 1, col 3 and co	
110 c	Total Excess and Accumulated Deferred Income Taxes	(\$4,248,821,948) Line 110		End of Year Value	(\$4,056,226,799)	(\$2,063,469,676)	(\$1,992,757,124) Lin		110
111	Unfunded Reserves	\$103,216,711 Unfund	edReserves, L. 101, col 2	End of Year Value	\$98,537,993	\$50,127,907	\$48,410,086 Lin	ne 111, col 1 st Line 1, col 3 and col st	111
112	Other Regulatory Assets or Liabilities	\$017-Reg	Assets-1, L. 100	End of Year Value	\$0	\$0	\$0 Lin	ne 112, col 1 * Line 1, col 3 and col	112
		Sum of	Lines 102, 106, 109 and Lines				Sui	um of Lines 102, 106, 109 and Lines	110c to
113	Rate Base	\$21,326,200,799 110c to			\$19,860,638,537	\$10,310,163,896	\$9,550,474,641 11	, , ,	113
	2) ROE and Capitalization Calculations								
			•		Total Wholesale	<u>Primary</u>	<u>Secondary</u>		
<u>Line</u>	<u>Description</u> Capital Percentages	<u>Total Distribution</u>	<u>Source</u>	<u>Notes</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Source</u>	<u>Line</u>
200	Long Term Debt Capital Percentage	49.75% Set at 4	9.75	Second Partial Settlement Value	49.75%	49.75%	49.75% Lin	ne 200, col 1	200
201	Preferred Stock Capital Percentage	0.50% Set at 0	.5%	Second Partial Settlement Value	0.50%	0.50%	0.50% Lin	ne 201, col 1	201
202	Common Stock Capital Percentage	49.75% Set at 4	9.75	Second Partial Settlement Value	49.75%	49.75%	49.75% Lin	ne 202, col 1	202
	Annual Cost of Capital Components								
203	Long Term Debt Cost Percentage	3.92% 5-Costo	fCap-3, L. 114		3.92%	3.92%	3.92% Lin	ne 203, col 1	203
204	Preferred Stock Cost Percentage	5.52% 5-Costo	fCap-4, L. 106		5.52%	5.52%	5.52% Lin	ne 204, col 1	204
205	PG&E Return on Common Equity	10.25% Set at 1	0.25%	Second Partial Settlement Value	10.25%	10.25%	10.25% Lin	ne 205, col 1	205
	Calculation of Cost of Capital Rate								
206	Weighted Cost of Long Term Debt	1.95% Line 200	0 * Line 203		1.95%	1.95%	1.95% Lin	ne 206, col 1	206
207	Weighted Cost of Preferred Stock	0.03% Line 203			0.03%	0.03%		ne 207, col 1	207
208	Weighted Cost of Common Stock	5.10% Line 202			5.10%	5.10%		ne 208, col 1	208
209	Cost of Capital Rate	7.08 % Sum of	Lines 206 to 208		7.08%	7.08%	7.08 % Lin	ne 209, col 1	209
210	Equity Rate of Return Including Common and Preferred Stock	5.13% Line 207	7 + Line 208		5.13%	5.13%	5.13% Lin	ne 210, col 1	210
211	Total Return on Capital	\$1,509,293,787 Line 113	3 * Line 209		\$1,405,573,296	\$729,668,939	\$675,904,357 Lin	ne 113 * Line 209	211

Distribution Revenue Requirement Input cells are shaded gold 3) Other Taxes Line Description Property Taxes 30 Sub-Total Local Taxes \$ \$435,557,101 FF1 263, L. 13, col F	Source
3) Other Taxes Line Description Property Taxes Sub-Total Local Taxes \$ 3) Other Taxes Total Wholesale Primary Secondary	Source
Line Description Total United Source Notes Description Property Taxes 300 Sub-Total Local Taxes \$435,557,101 FF1 263, L. 13, col I	Source
Line Description Total Distribution Source Notes Distribution Source Stripped Source Distribution Distributio	Source
Sub-Total Local Taxes \$435,557,101 FF1 263, L. 13, col I \$435,557,101 FF1 263, L. 13, col I	

01 Property Lax Allocation Factor 5X 61% 5X 61% 1/5	·
<u> </u>	
2 Total Distribution Property Taxes \$255,272,363 Line 300 * Line 301 \$243,701,105 \$123,974,783 \$119,726,321 Line 300 * Line	e 301
Payroll Tax Expense	
13 Fed Ins Cont Amt Current \$102,974,934 FF1 263, L. 7, col i \$98,307,176 \$50,010,487 \$48,296,689 Line 303, col 1	•
4 CA SUI Current \$777,201 \$395,375 \$381,826 Line 304, col 1	•
5 Fed Unemp Tax Act- Current \$3,367,459 \$1,713,082 \$1,654,377 Line 305, col 1	* Line 1, col 3 and col 4
6 Business Taxes \$28,924,750 WP_1-BaseDRR_Pyrl_Tax 2, L. 105 \$27,613,618 \$14,047,504 \$13,566,114 Line 306, col 1	* Line 1, col 3 and col 4
SF Pyrl Exp Tx \$0 [2] SFGR Payroll Expense Tax was repealed by Proposition F, effective 1/1/2021. \$0 \$0 \$0 \$0 \$0 Line 307, col 1	* Line 1, col 3 and col 4
8 Total Electric Payroll Tax Expense \$136,241,138 Sum of Lines 303 to 307 \$130,065,454 \$66,166,448 \$63,899,006 Sum of Lines 3	03 to 307
Network Distribution Labor as a % of Total Electric Labor	
9 Allocation Factor 43.24% 24-Allocators, L. 112 43.24% 43.24% 43.24% Line 309, col 1	
Total Distribution Payroll Tax Expense \$58,906,888 Line 309 * Line 308 \$56,236,693 \$28,608,536 \$27,628,157 Line 309 * L	e 308
1 Total Other Taxes \$314,179,251 Line 302 + Line 310 \$299,937,798 \$152,583,320 \$147,354,478 Line 302 + Line	e 310
4) Income Taxes	
4) Income Taxes Total Wholesale Primary Secondary	
<u>Total Wholesale</u> <u>Primary</u> <u>Secondary</u>	<u>Source</u>
<u>Total Wholesale</u> <u>Primary</u> <u>Secondary</u> <u>Description</u> <u>Total Distribution</u> <u>Source</u> <u>Notes</u> <u>Distribution</u> <u>Distribution</u> <u>Distribution</u>	
Federal Income Tax Rate Total Wholesale Primary Secondary Distribution Total Wholesale Primary Secondary Distribution	-
Formula of the primary of the primar	
Total Wholesale Primary Secondary Description Total Distribution Source Notes Distribution Distribution Distribution Federal Income Tax Rate 21.00% 22-TaxRates, L. 100 State Income Tax Rate 8.84% 22-TaxRates, L. 101 State Income Tax Rate 8.84% 8.84% Line 401, col 1	
E Description Description Description Distribution Distri	
Primary Secondary Description Description Distribution	
Primary Secondary Primary Secondary Primary Distribution Distributi	
Primary Secondary Description Distribution Distrib	* Line 1, col 3 and col 4
Primary Secondary Description Total Distribution Source Notes Distribution Distr	* Line 1, col 3 and col 4 * Line 1, col 3 and col 4
Primary Prim	* Line 1, col 3 and col 4 * Line 1, col 3 and col 4 * Line 1, col 3 and col 4
Primary Secondary Primary Secondary Primary Primary Secondary Primary Primary Primary Primar	* Line 1, col 3 and col 4 * Line 1, col 3 and col 4 * Line 1, col 3 and col 4
Primary Secondary Description Total Distribution Source Notes Distribution Distr	* Line 1, col 3 and col 4 * Line 1, col 3 and col 4 * Line 1, col 3 and col 4
Primary Secondary Second	* Line 1, col 3 and col 4 * Line 1, col 3 and col 4 * Line 1, col 3 and col 4
Primary Secondary Distribution Source Notes Distribution Distributi	* Line 1, col 3 and col 4 e 406
Primary Secondary Second	* Line 1, col 3 and col 4 * Line 1, col 3 and col 4 * Line 1, col 3 and col 4 * 406
Part	* Line 1, col 3 and col 4 * Line 1, col 3 and col 4 * Line 1, col 3 and col 4 e 406 and col 4 and col 4
Part	* Line 1, col 3 and col 4 * Line 1, col 3 and col 4 * Line 1, col 3 and col 4 * 406 and col 4 and col 4 and col 4 and col 4
Part	* Line 1, col 3 and col 4 e 406 and col 4 and col 4 and col 4 and col 4 and col 4

	Distribution Revenue Requirement Input cells are shaded gold 5) Distribution Revenue Requirement						Rate Year: Prior Year:		
	5/ Distribution nevenue negatient				Total Wholesale	Primary	Secondary		
Line	Description	Total Distribution	Source	Notes	Distribution	Distribution	Distribution	Source	Line
	Prior Year DRR Components		 						
500	O&M Expense	\$2,771,598,785 18-0	ındM, L. 101, col 11		\$2,713,008,785	\$1,976,457,332	\$736,551,453	18-OandM, L. 101, col 12 and col 13	500
501	A&G Expense	\$825,932,180 19-Aa	ndG, L. 219		\$788,493,443	\$401,119,658	\$387,373,784	Line 501, col 1 * Line 1, col 3 and col 4	501
502	Depreciation Expense for Distribution Plant	\$1,495,019,933 11-De	preciation, L. 100, col 26		\$1,388,187,256	\$750,859,706	\$637,327,550	11-Depreciation, L. 101 and L. 102, col 26	502
503	Depreciation Expense for Common, General and Intangible Plant	\$201,114,962 WP_1	1-Depreciation 5, L. 122, col 10		\$145,247,369	\$73,889,740	\$71,357,630	11-Depreciation, L. 500, col 1 and col 2	503
504	Return on Capital	\$1,509,293,787 Line 2	11, col 1		\$1,405,573,296	\$729,668,939	\$675,904,357	Line 211, col 3 and col 4	504
505	Other Taxes	\$314,179,251 Line 3	11, col 1		\$299,937,798	\$152,583,320	\$147,354,478	Line 311, col 3 and col 4	505
506	Income Taxes	\$376,482,739 Line 4	08, col 1		\$349,478,709	\$181,904,055	\$167,574,654	Line 408, col 3 and col 4	506
507	Revenue Credits	(\$211,207,364) 20-Re	venueCredits, L. 100, col 5	Negative Value	(\$201,633,531)	(\$102,574,313)	(\$99,059,218)	Line 507, col 1 * Line 1, col 3 and col 4	507
508	NP&S Credit	(\$4,337,623) 26-NF	andS, Line 403	Negative Value	(\$4,141,003)	(\$2,106,597)	(\$2,034,406)	Line 508, col 1 * Line 1, col 3 and col 4	508
509	Amortization and Regulatory Debits/Credits	\$0 17-Re	gAssets-1, L. 102		\$0	\$0	\$0	Line 509, col 1 * Line 1, col 3 and col 4	509
510	Prior Year DRR	\$7,278,076,651 Sum of	of Lines 500 to Line 509		\$6,884,152,123	\$4,161,801,841	\$2,722,350,282	Sum of Lines 500 to Line 508	510
	SFGR Tax and Franchise Fees								
511	Franchise Fees Factor	0.7631% 25-R€	venueFeeFactors, L. 400		0.7631%	0.7631%	0.7631%	Line 511, col 1	511
512	SFGR Tax Factor	0.0208% 25-R€	venueFeeFactors, L. 401		0.0208%	0.0208%	0.0208%	Line 512, col 1	512
513	Total SFGR Tax and Franchise Fees	\$57,051,558 Line 5	10 * (Line 511 + Line 512)		\$53,963,653	\$32,623,630	\$21,340,023	Line 510 * (Line 511 + Line 512)	513
514	Distribution Revenue Requirement	\$7,335,128,208 Line 5	10 + Line 513		\$6,938,115,776	\$4,194,425,471	\$2,743,690,305	Line 510 + Line 513	514

True-up Distribution Revenue Requirement	Prior Year: 2022

	Input cells are shaded gold								
<u>Line</u>	The second of th	<u>Col 1</u>			Col 2	Col 3	<u>Col 4</u>	<u>Source</u>	
1					Col 3 + Col 4	48.57%	46.90%	6-PlantJurisdiction, L. 400, col 1 and col 2	<u>1</u>
	1) Rate Base								_
		Total Company			Total Wholesale				
<u>Line</u>	<u>Description</u>	Distribution	<u>Source</u>	<u>Notes</u>	Distribution	Primary Distribution	Secondary Distribution	<u>Source</u>	<u>Line</u>
	<u>Plant</u>								
100	Distribution Plant	\$38,540,632,941 7-	PlantInService, L. 113 col 26	13-Month Avg	\$36,781,243,589	\$18,764,177,635	\$18,017,065,954	7-PlantInService, L. 213 and L. 313, col 26	100
101	Common + General + Intangible Plant	\$5,827,916,234 W	P_7-PlantInService 6, L. 122, col 11	BOY EOY Avg	\$2,119,654,213	\$1,078,303,164	\$1,041,351,049	7-PlantInService, L. 702, col 1 and col 2	101
102	Total Plant	\$44,368,549,175 Lii	_	_	\$38,900,897,802	\$19,842,480,799	\$19,058,417,003	- , ,	102
	Working Capital								
103	Materials and Supplies	\$292.318.142 13	-WorkCap, L. 113, col 2	13-Month Avg	\$279,067,632	\$141,966,321	\$137.101.311	Line 103, col 1 * Line 1, col 3 and col 4	103
104	Prepayments		B-WorkCap, L. 215, col 5	13-Month Avg	\$214,500,509	\$109,119,957		Line 104, col 1 * Line 1, col 3 and col 4	104
105	Cash Working Capital		ine 400 + Line 401) / 8	20	\$429,307,279	\$218,395,715		Line 105, col 1 * Line 1, col 3 and col 4	105
106	Total Working Capital		om of Lines 103 to 105	_	\$922,875,420	\$469,481,994	. , ,	Sum of Lines 103 to 105	106
		, , , , , ,			,,,,,,,	,,	, 33,333,		
107	Accumulated Depreciation Reserve Distribution Depreciation Reserve	(\$16 560 074 157) 10)-AccDep, L. 113, col 26	Negative 13-Month Avg	(\$15,886,326,143)	(\$7,875,239,277)	(\$8.011.086.867) 10-AccDep, L. 213 and L. 313, col 26	107
108	Common + General + Intangible Depreciation Reserve	*** *** *** ***	P_10-AccDep 6, L. 122, col 11	Negative BOY EOY Avg	(\$773,214,624)	(\$393,347,071)	• • • • • • • • • • • • • • • • • • • •	10-AccDep, L. 702, col 1 and col 2	108
109	Total Accumulated Depreciation Reserve	(\$18,683,418,878) Lii	_	Negative Bot Lot Avg	(\$16,659,540,767)	(\$8,268,586,347)	• • • • • • • • • • • • • • • • • • • •	Line 107 + Line 108	109
103	Total Accumulated Depresiation Reserve	(420,000)420,070, 211	10 107 · Line 100		(410,033,340,707)	(40,200,300,347)	(40,550,554,420	, Line 107 · Line 100	103
110	a Accumulated Deferred Income Taxes	(\$2,857,626,035) 14	l-ADIT, L. 106, col 2	Weighted Average	(\$2,728,092,504)	(\$1,387,825,788)	(\$1,340,266,716) Line 110a, col 1 * Line 1, col 3 and col 4	110 a
110	b Excess Acccumulated Deferred Income Taxes	(\$1,425,651,751) 17	'-RegAssets-1, L. 202	Weighted Average	(\$1,361,028,282)	(\$692,377,603)	(\$668,650,679) Line 110b, col 1 * Line 1, col 3 and col 4	110 b
110	c Total Excess and Accumulated Statutory Deferred Income Taxes	(\$4,283,277,786) Lii	ne 110a + Line 110b	Weighted Average	(\$4,089,120,786)	(\$2,080,203,391)	(\$2,008,917,395		110 c
111	Unfunded Reserves	\$115,514,144 U	nfundedReserves, L. 100, col 2	13-Month Avg	\$110,277,995	\$56,100,241	\$54,177,755	Line 111, col 1 * Line 1, col 3 and col 4	111
112	Other Regulatory Assets or Liabilities	\$0 17	'-RegAssets, L. 101	BOY EOY Avg	\$0	\$0	\$0	Line 112, col 1 * Line 1, col 3 and col 4	112
				_				_	
								Sum of Lines 102, 106, 109 and Lines 110c	
113	Rate Base	\$22,484,061,451 Su	m of Lines 102, 106, 109 and Lines 110c to 112		\$19,185,389,664	\$10,019,273,295	\$9,166,116,369	112	113
	2) ROE and Capitalization Calculations								
	Instructions:								
	1) Input the ROE for the Prior Year on Line 200.								
		Total Company			Total Wholesale				
<u>Line</u>	<u>Description</u>	Distribution	<u>Source</u>	Notes	Distribution	Primary Distribution	Secondary Distribution	<u>Source</u>	<u>Line</u>
	<u></u>						<u></u>	<u></u>	
				ROE from Schedule 1; if					
				there are mid-year					
				changes, a workpaper will					
200	Brian Voor Boturn on Common Equity	10.35% 1	DDD 1 20E		10.25%	10 25%	10.250	/ Line 200 Col 1	200
200	Prior Year Return on Common Equity	10.25% 1-	DRR, L. 205	be provided	10.25%	10.25%	10.25%	6 Line 200, Col 1	200
	Calculation of Cost of Capital Rate								
201	Weighted Cost of Long Term Debt	1 05% 1_	DRR, L. 206		1.95%	1.95%	1 059	6 Line 201, Col 1	201
201	Weighted Cost of Preferred Stock		DRR, L. 200		0.03%	0.03%		5 Line 201, Col 1	202
203	Weighted Cost of Common Stock		ne 200 * 1-DRR, L. 202		5.10%	5.10%		6 Line 203, Col 1	203
204	Cost of Capital Rate		of Lines 201 to 203	_	7.08%	7.08%		6 Line 204, Col 1	204
204	cost or capital nate	7.00% 30	01 Lines 201 to 203		7.00/0	7.00/0	7.00/	5 Line 204, COI 1	204

5.13% Line 202 + Line 203

\$1,591,237,679 Line 113 * Line 204

5.13%

\$709,082,085

5.13%

\$1,357,784,713

5.13% Line 205, Col 1

\$648,702,627 Line 113 * Line 204

205

206

205 Equity Rate of Return Including Common and Preferred Stock

206 Total Return on Capital

True-up Distribution Revenue Requirement Prior Year: 2022 haded gold

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	٠,		_			T		

	3) income raxes								
		Total Company			Total Wholesale				
<u>Line</u>	<u>Description</u>	<u>Distribution</u>	<u>Source</u>	<u>Notes</u>	<u>Distribution</u>	Primary Distribution	Secondary Distribution	<u>Source</u>	<u>Line</u>
300	Federal Income Tax Rate	21.00% 22-TaxRat	es, L. 200		21.00%	21.00%	21.00% Line 300, Col 1		300
301	State Income Tax Rate	8.84% 22-TaxRat	es, L. 201	_	8.84%	8.84%	8.84% Line 301, Col 1		301
302	Composite Tax Rate	27.98 % 22-TaxRat	es, L. 203		27.98%	27.98%	27.98 % Line 302, Col 1		302
303	Income Taxes:	\$399,549,689 Line 304			\$336,026,372	\$176,108,920	\$159,917,452 Line 304		303
304	Income Taxes = $[((RB * ER) + FPD) * (CTR/(1 - CTR))] + CO/(1 - CTR]$								304
	Where:								
305	RB = Rate Base	\$22,484,061,451 Line 113 c	ol 1		\$19,185,389,664	\$10,019,273,295	\$9,166,116,369 Line 113		305
306	ER = Equity Rate of Return Including Common and Preferred Stock	5.13% Line 205			5.13%	5.13%	5.13% Line 205		306
307	CTR = Composite Tax Rate	27.98% Line 302			27.98%	27.98%	27.98% Line 302		307
308	CO = Credits and Other	(\$38,321,878) 1-DRR, L. 4	107, col 1		(\$36,584,782)	(\$18,611,284)	(\$17,973,498) 1-DRR, L. 407, col	l 3 and col 4	308
309	FPD = Flowback and Permanent Tax Deductions	\$12,440,313 1-DRR, L. 4	104, col 1		\$11,876,406	\$6,041,724	\$5,834,682 1-DRR, L. 404, col	l 3 and col 4	309

4) True-up Distribution Revenue Requirement

Line and input the Rate Year the ATA trued-up. (For example, if the Prior Year is 2021,

		Total Company			Total Wholesale			
<u>Line</u>	<u>Description</u>	<u>Distribution</u>	<u>Source</u>	<u>Notes</u>	<u>Distribution</u>	Primary Distribution	Secondary Distribution	<u>Source</u>
	Prior Year DRR Components							
400	O&M Expense	\$2,771,598,785 1-DRR, L. 50	0, col 1		\$2,713,008,785	\$1,976,457,332	\$736,551,453 18-Oan	dM, L. 101, col 12 and col 1
401	A&G Expense	\$825,932,180 1-DRR, L. 50	1, col 1		\$788,493,443	\$401,119,658	\$387,373,784 Line 50	1, col 1 * Line 1, col 3 and c
402	Depreciation Expense for Distribution Plant	\$1,495,019,933 1-DRR, L. 50	2, col 1		\$1,388,187,256	\$750,859,706	\$637,327,550 1-DRR,	L. 502, col 3 and col 4
403	Depreciation Expense for Common, General and Intangible Plant	\$201,114,962 1-DRR, L. 50	3, col 1		\$145,247,369	\$73,889,740	\$71,357,630 1-DRR,	L. 503, col 3 and col 4
404	Return on Capital	\$1,591,237,679 Line 206, co	l 1		\$1,357,784,713	\$709,082,085	\$648,702,627 Line 20	6, col 3 and col 4
405	Other Taxes	\$314,179,251 1-DRR, L. 50	5, col 1		\$299,937,798	\$152,583,320	\$147,354,478 1-DRR,	L. 505, col 3 and col 4
406	Income Taxes	\$399,549,689 Line 303, co	l 1		\$336,026,372	\$176,108,920	\$159,917,452 Line 30	3, col 3 and col 4
407	Revenue Credits	(\$211,207,364) 1-DRR, L. 50	7, col 1	Negative Value	(\$201,633,531)	(\$102,574,313)	(\$99,059,218) 1-DRR,	L. 507, col 3 and col 4
408	NP&S Credit	(\$4,337,623) 1-DRR, L. 50	8, col 1	Negative Value	(\$4,141,003)	(\$2,106,597)	(\$2,034,406) 1-DRR,	L. 508, col 3 and col 4
409	Amortization and Regulatory Debits/Credits	\$0 1-DRR, L. 50	9, col 1		\$0	\$0	\$0 1-DRR,	L. 509, col 3 and col 4
410	Total without Franchise Fees and SFGR Tax	\$7,383,087,492 Sum Lines 4	00 to 409		\$6,822,911,203	\$4,135,419,852	\$2,687,491,351 Sum Lir	nes 400 to 409
	SFGR Tax and Franchise Fees							
411	Franchise Fees Factor	0.7631% 1-DRR, L. 51	1		0.7631%	0.7631%	0.7631% Line 41	1, Col 1
412	SFGR Tax Factor	0.0208% 1-DRR, L. 51	2		0.0208%	0.0208%	0.0208% Line 41	2, Col 1
413	Total SFGR Tax and Franchise Fees	\$57,874,719 Line 410 * (Line 411 + Line 412)		\$53,483,596	\$32,416,826	\$21,066,770 Line 41	0 * (Line 411 + Line 412)
414	Total True-up DRR	\$7,440,962,211 Line 410 + L	ine 413		\$6,876,394,799	\$4,167,836,678	\$2,708,558,121 Line 41	0 + Line 413

Annual True-up Adjustments
Input cells are shaded gold

 Calculation of Prior Year Load Ratio Shares nstructions: Add new customers to lines 100 and 	1 101 when needed								
instructions. Add new customers to lines 100 and	i 101 when heeded.								
	CCSF	PWRPA 1	PWRPA 2	Shelter Cove	WAPA	Westside			
	(SA No. 275)	(SA No. 30)	(SA No. 56)	(SA No. 382)	(SA No. 17)	(SA No. 15)		<u>Source</u>	
Primary Load Ratio Share:		0.000000	0.000139	0.000034	0.006119	0.000004	0.000000	8-DemandForAllocation, L. 203, ea	ich customer's co
,,			0.000		3.333				
	CCSF	PWRPA 1	WAPA						
	(SA No. 275)	(SA No. 30)	(SA No. 17)	Source					
Secondary Load Ratio Share:		0.000000	, ,	B-DemandForAllocation	, L. 206, each custome	r's col / L. 206, co	ol 1		
,					,	,			
2) Calculation of Allocated True-up Revenue Req	uirements								
nstructions: Add new customers to lines 200 - 20		ble, include the True-up Adji	ustments Included in	Prior Year's Rates in li	nes 203 and 208 (will	be applicable for	the True-ups	of RY2023 and onward).	
	•				·		•	·	
	Prior Year Primary True-								
	up DRR	<u>Source</u>							
	\$4,167,836,678	2-True-upDRR, L. 413, col 3							
		•							
	Wholesale Primary								
	<u>Credit</u>	<u>Source</u>							
	(\$3,500,000)	Note 7							
	CCSF	PWRPA 1	PWRPA 2	Shelter Cove	WAPA	Westside			
	(SA No. 275)	(SA No. 30)	(SA No. 56)	(SA No. 382)	(SA No. 17)	(SA No. 15)		<u>Source</u>	
Allocated Primary True-up DRR:	\$22,300,012.04	\$0.00	\$578,572.66	\$142,114.90	\$25,501,413.87	\$17,742.19	\$0.00	Line 101 * Line 200	
Allocated Wholesale Primary True-up Credit	(\$1,607,957.85)	\$0.00	(\$41,718.38)	(\$10,247.29)	(\$1,838,797.16)	(\$1,279.31)	\$0.00	Note 8	
Primary True-up Adjustment Included in Prior									
Year's Rates:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Year's Rates: Total Allocated Primary True-up DRR:	\$0.00 \$20,692,054.19 Prior Year Secondary	\$0.00	\$0.00 \$536,854.28	\$0.00 \$131,867.61	\$0.00 \$23,662,616.71	\$0.00 \$16,462.87	\$0.00	Line 202 + Line 203 + Line 202a	
	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR						\$0.00	Line 202 + Line 203 + Line 202a	
	\$0.00 \$20,692,054.19 Prior Year Secondary <u>True-up DRR</u> \$2,708,558,121 2	\$0.00 <u>Source</u> -True-upDRR, L. 413, col 4	\$536,854.28				\$0.00	Line 202 + Line 203 + Line 202a	
	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2	\$0.00 Source True-upDRR, L. 413, col 4 PWRPA 1	\$536,854.28 WAPA	\$131,867.61			\$0.00	Line 202 + Line 203 + Line 202a	
Total Allocated Primary True-up DRR:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275)	\$0.00 Source True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30)	\$536,854.28 WAPA (SA No. 17)	\$131,867.61 Source			\$0.00	Line 202 + Line 203 + Line 202a	
Total Allocated Primary True-up DRR: Allocated Secondary True-up DRR:	\$0.00 \$20,692,054.19 Prior Year Secondary <u>True-up DRR</u> \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93	\$0.00 Source True-upDRR, L. 413, col 4 PWRPA 1	\$536,854.28 WAPA (SA No. 17)	\$131,867.61			\$0.00	Line 202 + Line 203 + Line 202a	
Total Allocated Primary True-up DRR: Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00	\$536,854.28 WAPA (SA No. 17)	\$131,867.61 Source			\$0.00	Line 202 + Line 203 + Line 202a	
Total Allocated Primary True-up DRR: Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L	\$131,867.61 Source ine 103 * Line 205			\$0.00	Line 202 + Line 203 + Line 202a	
Total Allocated Primary True-up DRR: Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L	\$131,867.61 Source			\$0.00	Line 202 + Line 203 + Line 202a	
Allocated Primary True-up DRR: Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L	\$131,867.61 Source ine 103 * Line 205			\$0.00	Line 202 + Line 203 + Line 202a	
Allocated Primary True-up DRR: Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: B) Calculation of Prior Year Customer-Specific True	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L	\$131,867.61 Source ine 103 * Line 205			\$0.00	Line 202 + Line 203 + Line 202a	
Allocated Primary True-up DRR: Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L	\$131,867.61 Source ine 103 * Line 205			\$0.00	Line 202 + Line 203 + Line 202a	
Allocated Primary True-up DRR: Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: B) Calculation of Prior Year Customer-Specific True	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 Ie-up Rates 03 when needed.	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00 0 \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L 0 \$3,908,258.46 L	\$131,867.61 Source ine 103 * Line 205 ine 207 + Line 208	\$23,662,616.71	\$16,462.87	\$0.00	Line 202 + Line 203 + Line 202a	
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: 3) Calculation of Prior Year Customer-Specific Truestructions: Add new customers to lines 300 - 36	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 Ie-up Rates 03 when needed.	\$0.00 Source S-True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00 \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L \$3,908,258.46 L	\$131,867.61 Source Line 103 * Line 205 Line 207 + Line 208	\$23,662,616.71 WAPA	\$16,462.87 Westside	\$0.00		
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: Total Allocated Secondary True-up DRR: 3) Calculation of Prior Year Customer-Specific True instructions: Add new customers to lines 300 - 36	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 Ie-up Rates 03 when needed. CCSF (SA No. 275)	\$0.00 Source E-True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00 \$0.00 PWRPA 1 (SA No. 30)	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L 0 \$3,908,258.46 L PWRPA 2 (SA No. 56)	\$131,867.61 Source ine 103 * Line 205 ine 207 + Line 208 Shelter Cove (SA No. 382)	\$23,662,616.71 WAPA (SA No. 17)	\$16,462.87 Westside (SA No. 15)		<u>Source</u>	
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: 3) Calculation of Prior Year Customer-Specific True Instructions: Add new customers to lines 300 - 36 Primary Rates Calculation Total Allocated Primary True-up DRR:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 1e-up Rates 03 when needed. CCSF (SA No. 275) \$20,692,054.19	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L \$3,908,258.46 L PWRPA 2 (SA No. 56) \$536,854.28	\$131,867.61 Source Line 103 * Line 205 Line 207 + Line 208 Shelter Cove (SA No. 382) \$131,867.61	\$23,662,616.71 WAPA (SA No. 17) \$23,662,616.71	\$16,462.87 Westside (SA No. 15) \$16,462.87		Source Line 204	
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: 3) Calculation of Prior Year Customer-Specific True nstructions: Add new customers to lines 300 - 30 Primary Rates Calculation Total Allocated Primary True-up DRR: Prior Year Annual Primary NCP Demand:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 Ie-up Rates 03 when needed. CCSF (SA No. 275) \$20,692,054.19 1,875,206	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00 \$0.00 0 \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L 0 \$3,908,258.46 L PWRPA 2 (SA No. 56) \$536,854.28 36,480	\$131,867.61 Source Line 103 * Line 205 Line 207 + Line 208 Shelter Cove (SA No. 382) \$131,867.61 8,241	\$23,662,616.71 WAPA (SA No. 17) \$23,662,616.71 1,891,683	\$16,462.87 Westside (SA No. 15) \$16,462.87 883	 \$0.00 0	Source Line 204 Note 9	
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: 3) Calculation of Prior Year Customer-Specific True Instructions: Add new customers to lines 300 - 36 Primary Rates Calculation Total Allocated Primary True-up DRR:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 Ie-up Rates 03 when needed. CCSF (SA No. 275) \$20,692,054.19 1,875,206	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L \$3,908,258.46 L PWRPA 2 (SA No. 56) \$536,854.28	\$131,867.61 Source Line 103 * Line 205 Line 207 + Line 208 Shelter Cove (SA No. 382) \$131,867.61	\$23,662,616.71 WAPA (SA No. 17) \$23,662,616.71	\$16,462.87 Westside (SA No. 15) \$16,462.87	 \$0.00 0	Source Line 204	
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: 3) Calculation of Prior Year Customer-Specific True nstructions: Add new customers to lines 300 - 30 Primary Rates Calculation Total Allocated Primary True-up DRR: Prior Year Annual Primary NCP Demand:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 1e-up Rates 03 when needed. CCSF (SA No. 275) \$20,692,054.19 1,875,206 \$11.035	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00 #DIV/0!	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L 0 \$3,908,258.46 L PWRPA 2 (SA No. 56) \$536,854.28 36,480 \$14.716	\$131,867.61 Source Line 103 * Line 205 Line 207 + Line 208 Shelter Cove (SA No. 382) \$131,867.61 8,241	\$23,662,616.71 WAPA (SA No. 17) \$23,662,616.71 1,891,683	\$16,462.87 Westside (SA No. 15) \$16,462.87 883	 \$0.00 0	Source Line 204 Note 9	
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: 3) Calculation of Prior Year Customer-Specific True Instructions: Add new customers to lines 300 - 30 Primary Rates Calculation Total Allocated Primary True-up DRR: Prior Year Annual Primary NCP Demand: Prior Year Primary True-up Rates:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 Ie-up Rates 03 when needed. CCSF (SA No. 275) \$20,692,054.19 1,875,206 \$11.035	\$0.00 Source PTrue-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30)	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L 0 \$3,908,258.46 L PWRPA 2 (SA No. 56) \$536,854.28 36,480 \$14.716 WAPA	\$131,867.61 Source line 103 * Line 205 Shelter Cove (SA No. 382) \$131,867.61 8,241 \$16.001	\$23,662,616.71 WAPA (SA No. 17) \$23,662,616.71 1,891,683	\$16,462.87 Westside (SA No. 15) \$16,462.87 883	 \$0.00 0	Source Line 204 Note 9	
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: 3) Calculation of Prior Year Customer-Specific Truenstructions: Add new customers to lines 300 - 36 Primary Rates Calculation Total Allocated Primary True-up DRR: Prior Year Annual Primary NCP Demand: Prior Year Primary True-up Rates: Secondary Rates Calculation	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 1e-up Rates 03 when needed. CCSF (SA No. 275) \$20,692,054.19 1,875,206 \$11.035 CCSF (SA No. 275)	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00 #DIV/0! PWRPA 1 (SA No. 30)	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L 0 \$3,908,258.46 L PWRPA 2 (SA No. 56) \$536,854.28 36,480 \$14.716 WAPA (SA No. 17)	\$131,867.61 Source ine 103 * Line 205 ine 207 + Line 208 Shelter Cove (SA No. 382) \$131,867.61 8,241 \$16.001	\$23,662,616.71 WAPA (SA No. 17) \$23,662,616.71 1,891,683	\$16,462.87 Westside (SA No. 15) \$16,462.87 883	 \$0.00 0	Source Line 204 Note 9	
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: 3) Calculation of Prior Year Customer-Specific True Instructions: Add new customers to lines 300 - 30 Primary Rates Calculation Total Allocated Primary True-up DRR: Prior Year Annual Primary NCP Demand: Prior Year Primary True-up Rates: Secondary Rates Calculation Total Allocated Secondary True-up DRR:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 De-up Rates D3 when needed. CCSF (SA No. 275) \$20,692,054.19 1,875,206 \$11.035 CCSF (SA No. 275) \$7,767,198.93	\$0.00 Source S-True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00 #DIV/0! PWRPA 1 (SA No. 30) \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L 0 \$3,908,258.46 L PWRPA 2 (SA No. 56) \$536,854.28 36,480 \$14.716 WAPA (SA No. 17) \$3,908,258.46 L	\$131,867.61 Source Line 103 * Line 205 Line 207 + Line 208 Shelter Cove (SA No. 382) \$131,867.61 8,241 \$16.001 Source Line 209	\$23,662,616.71 (SA No. 17) \$23,662,616.71 1,891,683 \$12.509	\$16,462.87 Westside (SA No. 15) \$16,462.87 883 \$18.644	 \$0.00 0	Source Line 204 Note 9	
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: Social Calculation of Prior Year Customer-Specific True Instructions: Add new customers to lines 300 - 30 Primary Rates Calculation Total Allocated Primary True-up DRR: Prior Year Annual Primary NCP Demand: Prior Year Primary True-up Rates: Secondary Rates Calculation Total Allocated Secondary True-up DRR: Prior Year Secondary Load Primary Cost:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 Pe-up Rates 03 when needed. CCSF (SA No. 275) \$20,692,054.19 1,875,206 \$11.035 CCSF (SA No. 275) \$7,767,198.93 \$9,951,025.69	\$0.00 Source -True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00 #DIV/0! PWRPA 1 (SA No. 30) \$0.00 #DIV/0! \$0.00 #DIV/0!	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L PWRPA 2 (SA No. 56) \$536,854.28 36,480 \$14.716 WAPA (SA No. 17) \$3,908,258.46 L \$8,055,791.33 L	\$131,867.61 Source ine 103 * Line 205 Shelter Cove (SA No. 382) \$131,867.61 8,241 \$16.001 Source ine 209 ine 301 - (Line 303 * 9-	\$23,662,616.71 (SA No. 17) \$23,662,616.71 1,891,683 \$12.509	\$16,462.87 Westside (SA No. 15) \$16,462.87 883 \$18.644	 \$0.00 0	Source Line 204 Note 9	
Allocated Secondary True-up DRR: Secondary True-up Adjustment Included in Prior Year's Rates: Total Allocated Secondary True-up DRR: 3) Calculation of Prior Year Customer-Specific True Instructions: Add new customers to lines 300 - 30 Primary Rates Calculation Total Allocated Primary True-up DRR: Prior Year Annual Primary NCP Demand: Prior Year Primary True-up Rates: Secondary Rates Calculation Total Allocated Secondary True-up DRR:	\$0.00 \$20,692,054.19 Prior Year Secondary True-up DRR \$2,708,558,121 2 CCSF (SA No. 275) \$7,767,198.93 0 \$7,767,198.93 1e-up Rates 03 when needed. CCSF (SA No. 275) \$20,692,054.19 1,875,206 \$11.035 CCSF (SA No. 275) \$7,767,198.93 \$9,951,025.69 \$17,718,224.62	\$0.00 Source S-True-upDRR, L. 413, col 4 PWRPA 1 (SA No. 30) PWRPA 1 (SA No. 30) \$0.00 PWRPA 1 (SA No. 30) \$0.00 #DIV/0! PWRPA 1 (SA No. 30) \$0.00	\$536,854.28 WAPA (SA No. 17) \$3,908,258.46 L 0 \$3,908,258.46 L PWRPA 2 (SA No. 56) \$536,854.28 36,480 \$14.716 WAPA (SA No. 17) \$3,908,258.46 L \$8,055,791.33 L \$11,964,049.79 L	\$131,867.61 Source Line 103 * Line 205 Line 207 + Line 208 Shelter Cove (SA No. 382) \$131,867.61 8,241 \$16.001 Source Line 209	\$23,662,616.71 (SA No. 17) \$23,662,616.71 1,891,683 \$12.509 WholesaleRevenues, I	\$16,462.87 Westside (SA No. 15) \$16,462.87 883 \$18.644	 \$0.00 0	Source Line 204 Note 9	

4) Calculation of True-up Adjustments

Instructions: 1) Add new customers to lines 400 - 402. Create a new Sections below to calculate the Cumulative Excess or Shortfall in Revenue with Interest for the new customers. 2) Input the monthly FERC interest rates (18 C.F.R. §35.19a) for the corresponding Month and Year into Col 6.

<u>Line</u>			Summary of True-up	Adjustments				
		CCSF	PWRPA 1	PWRPA 2	Shelter Cove	WAPA	Westside	
400		(SA No. 275)	(SA No. 30)	(SA No. 56)	(SA No. 382)	(SA No. 17)	(SA No. 15)	
401	Primary True-up Adjustment:	(\$939,786)	#DIV/0!	(\$86,454)	(\$9,593)	(\$3,425,702)	\$2,406	
402	Source:	Line 525, Col 9	Line 625, Col 9	Line 725, Col 9	Line 825, Col 9	Line 925, Col 9	Line 1025, Col 9	
		CCSF	PWRPA 1	WAPA				
403		(SA No. 275)	(SA No. 30)	(SA No. 17)				
404	Secondary True-up Adjustment:	\$3,832,563	#DIV/0!	(\$2,203,581)				
405	Source:	Line 550, Col 9	Line 650, Col 9	Line 950, Col 9				

<u>Line</u>	Customer	<u>Col 1</u>	Col 2	Col 3	Col 4	<u>Col 5</u>	Col 6	Col 7	Col 8	<u>Col 9</u>	<u>Line</u>
500	CCSF(SA No. 275)		Note 1	Note 2	Col 2 - Col 3	Note 3	Note 4	Note 5	Note 6	Col 5 + Col 8	500
						Cumulative Excess				Cumulative Excess	
			Monthly	Prior Year		or Shortfall in				or Shortfall in	
			Primary	Primary	Monthly Excess or	Retail Revenue	FERC	Monthly	Accumulated	Revenue	
	<u>Month</u>	<u>Year</u>	True-up Revenue	<u>Revenues</u>	Shortfall in Revenue	without Interest	Interest Rate	<u>Interest</u>	<u>Interest</u>	with Interest	
501	December	2021	N/A	N/A	· · · · · · · · · · · · · · · · · · ·	\$125,701	N/A	N/A	\$1,132	\$126,833	501
502	January	2022	\$846,325	\$1,120,761	(\$274,436)	(\$148,735)	3.25%	(\$28)	\$1,103	(\$147,631)	502
503	February	2022	\$785,972	\$1,120,761	(\$334,789)	(\$483,524)	3.25%	(\$853)	\$250	(\$483,273)	503
504	March	2022	\$850,742	\$1,120,761	(\$270,019)	(\$753,542)	3.25%	(\$1,672)	(\$1,422)	(\$754,964)	504
505	April	2022	\$892,661	\$1,120,761	(\$228,101)	(\$981,643)	3.25%	(\$2,354)	(\$3,775)	(\$985,418)	505
506	May	2022	\$979,183	\$909,569	\$69,614	(\$912,029)	3.25%	(\$2,568)	(\$6,344)	(\$918,372)	506
507	June	2022	\$883,707	\$806,276	\$77,431	(\$834,598)	3.25%	(\$2,369)	(\$8,713)	(\$843,311)	507
508	July	2022	\$835,552	\$747,387	\$88,166	(\$746,432)	3.60%	(\$2,398)	(\$11,110)	(\$757,542)	508
509	August	2022	\$892,790	\$664,091	\$228,699	(\$517,733)	3.60%	(\$1,922)	(\$13,033)	(\$530,766)	509
510	September	2022	\$983,450	\$1,071,615	(\$88,165)	(\$605,898)	3.60%	(\$1,712)	(\$14,744)	(\$620,642)	510
511	October	2022	\$938,415	\$1,012,554	(\$74,139)	(\$680,036)	4.91%	(\$2,691)	(\$17,435)	(\$697,472)	511
512	November	2022	\$930,689	\$1,014,074	(\$83,385)	(\$763,421)	4.91%	(\$3,013)	(\$20,449)	(\$783,870)	512
513	December	2022	\$921,541	\$1,007,124	(\$85,583)	(\$849,004)	4.91%	(\$3,359)	(\$23,808)	(\$872,812)	513
514	January	2023	N/A	N/A	\$0	(\$849,004)	6.31%	(\$4,590)	(\$28,397)	(\$877,402)	514
515	February	2023	N/A	N/A	\$0	(\$849,004)	6.31%	(\$4,590)	(\$32,987)	(\$881,991)	515
516	March	2023	N/A	N/A		(\$849,004)	6.31%	(\$4,590)	(\$37,577)	(\$886,581)	516
517	April	2023	N/A	N/A	\$0	(\$849,004)	7.50%	(\$5,541)	(\$43,118)	(\$892,122)	517
518	May	2023	N/A	N/A	\$0	(\$849,004)	7.50%	(\$5,541)	(\$48,659)	(\$897,663)	518
519	June	2023	N/A	N/A	\$0	(\$849,004)	7.50%	(\$5,541)	(\$54,200)	(\$903,204)	519
520	July	2023	N/A	N/A	\$0	(\$849,004)	8.02%	(\$6,036)	(\$60,236)	(\$909,240)	520
521	August	2023	N/A	N/A	\$0	(\$849,004)	8.02%	(\$6,036)	(\$66,273)	(\$915,277)	521
522	September	2023	N/A	N/A		(\$849,004)	8.02%	(\$6,036)	(\$72,309)	(\$921,313)	522
523	October	2023	N/A	N/A		(\$849,004)	8.02%	(\$6,157)	(\$78,467)	(\$927,471)	523
524	November	2023	N/A	N/A	\$0	(\$849,004)	8.02%	(\$6,157)	(\$84,624)	(\$933,628)	524
525	December	2023	N/A	N/A	\$0	(\$849,004)	8.02%	(\$6,157)	(\$90,782)	(\$939,786)	525

	Customer					Cumulative Excess				Cumulative Excess	
	CCSF(SA No. 275)		Secondary	Secondary		or Shortfall in				or Shortfall in	
			Monthly	Prior Year	Monthly Excess or	Retail Revenue	FERC	Monthly	Accumulated	Revenue	
	<u>Month</u>	<u>Year</u>	True-up Revenue	<u>Revenues</u>	Shortfall in Revenue	without Interest	Interest Rate	<u>Interest</u>	<u>Interest</u>	with Interest	
526	December	2021	N/A	N/A	N/A	(\$508,597)	N/A	N/A	(\$4,659)	(\$513,256)	526
527	January	2022	\$2,478,975	\$1,212,052	\$1,266,924	\$758,327	3.25%	\$326	(\$4,333)	\$753,994	527
528	February	2022	\$1,248,925	\$1,212,027	\$36,897	\$795,224	3.25%	\$2,091	(\$2,242)	\$792,982	528
529	March	2022	\$2,027,586	\$1,209,827	\$817,759	\$1,612,983	3.25%	\$3,249	\$1,006	\$1,613,990	529
530	April	2022	\$1,748,862	\$1,211,602	\$537,259	\$2,150,243	3.25%	\$5,099	\$6,105	\$2,156,347	530
531	May	2022	\$1,248,977	\$671,747	\$577,231	\$2,727,473	3.25%	\$6,608	\$12,713	\$2,740,186	531
532	June	2022	\$1,252,790	\$703,434	\$549,356	\$3,276,829	3.25%	\$8,134	\$20,846	\$3,297,675	532
533	July	2022	\$1,145,184	\$629,635	\$515,549	\$3,792,378	3.60%	\$10,666	\$31,513	\$3,823,890	533
534	August	2022	\$1,459,336	\$886,418	\$572,917	\$4,365,295	3.60%	\$12,299	\$43,812	\$4,409,107	534
535	September	2022	\$1,311,123	\$1,549,979	(\$238,856)	\$4,126,439	3.60%	\$12,800	\$56,612	\$4,183,051	535
536	October	2022	\$1,246,282	\$1,484,873	(\$238,591)	\$3,887,848	4.91%	\$16,628	\$73,240	\$3,961,087	536
537	November	2022	\$1,262,762	\$1,479,025	(\$216,262)	\$3,671,585	4.91%	\$15 <i>,</i> 697	\$88,937	\$3,760,522	537
538	December	2022	\$1,287,424	\$1,503,322	(\$215,898)	\$3,455,687	4.91%	\$14,813	\$103,749	\$3,559,437	538
539	January	2023	N/A	N/A	\$0	\$3,455,687	6.31%	\$18,717	\$122,466	\$3,578,153	539
540	February	2023	N/A	N/A	\$0	\$3,455,687	6.31%	\$18,717	\$141,183	\$3,596,870	540
541	March	2023	N/A	N/A	\$0	\$3,455,687	6.31%	\$18,717	\$159,899	\$3,615,587	541
542	April	2023	N/A	N/A	\$0	\$3,455,687	7.50%	\$22 <i>,</i> 597	\$182,497	\$3,638,184	542
543	May	2023	N/A	N/A	\$0	\$3,455,687	7.50%	\$22 <i>,</i> 597	\$205,094	\$3,660,782	543
544	June	2023	N/A	N/A	\$0	\$3,455,687	7.50%	\$22,597	\$227,692	\$3,683,379	544
545	July	2023	N/A	N/A	\$0	\$3,455,687	8.02%	\$24,617	\$252,309	\$3,707,996	545
546	August	2023	N/A	N/A	\$0	\$3,455,687	8.02%	\$24,617	\$276,926	\$3,732,614	546
547	September	2023	N/A	N/A	\$0	\$3,455,687	8.02%	\$24,617	\$301,543	\$3,757,231	547
548	October	2023	N/A	N/A	\$0	\$3,455,687	8.02%	\$25,111	\$326,654	\$3,782,342	548
549	November	2023	N/A	N/A	\$0	\$3,455,687	8.02%	\$25,111	\$351,765	\$3,807,452	549
550	December	2023	N/A	N/A	\$0	\$3,455,687	8.02%	\$25,111	\$376,876	\$3,832,563	550

<u>Line</u>	<u>Customer</u>	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	<u>Col 9</u>	<u>Line</u>
600	PWRPA 1 (SA No. 30)		Note 1	Note 2	Col 2 - Col 3	Note 3	Note 4	Note 5	Note 6	Col 5 + Col 8	600
						Cumulative Excess				Cumulative Excess	
			Primary	Primary		or Shortfall in				or Shortfall in	
			Monthly	Prior Year	Monthly Excess or	Retail Revenue	FERC	Monthly	Accumulated	Revenue	
	<u>Month</u>	<u>Year</u>	True-up Revenue	Revenues	Shortfall in Revenue	without Interest	Interest Rate	<u>Interest</u>	<u>Interest</u>	with Interest	
601	December	2021	N/A	N/A			N/A	N/A		\$0	601
602	January	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	602
603	February	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	603
604	March	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	604
605	April	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	605
606	May	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	606
607	June	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	607
608	July	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.60%	#DIV/0!	#DIV/0!	#DIV/0!	608
609	August	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.60%	#DIV/0!	#DIV/0!	#DIV/0!	609
610	September	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.60%	#DIV/0!	#DIV/0!	#DIV/0!	610
611	October	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	4.91%	#DIV/0!	#DIV/0!	#DIV/0!	611
612	November	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	4.91%	#DIV/0!	#DIV/0!	#DIV/0!	612
613	December	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	4.91%	#DIV/0!	#DIV/0!	#DIV/0!	613
614	January	2023	N/A	N/A	\$0	#DIV/0!	6.31%	#DIV/0!	#DIV/0!	#DIV/0!	614
615	February	2023	N/A	N/A	\$0	#DIV/0!	6.31%	#DIV/0!	#DIV/0!	#DIV/0!	615
616	March	2023	N/A	N/A	\$0	#DIV/0!	6.31%	#DIV/0!	#DIV/0!	#DIV/0!	616
617	April	2023	N/A	N/A	\$0	#DIV/0!	7.50%	#DIV/0!	#DIV/0!	#DIV/0!	617
618	May	2023	N/A	N/A	\$0	#DIV/0!	7.50%	#DIV/0!	#DIV/0!	#DIV/0!	618
619	June	2023	N/A	N/A	\$0	#DIV/0!	7.50%	#DIV/0!	#DIV/0!	#DIV/0!	619
620	July	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	620
621	August	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	621
622	September	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	622
623	October	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	623
624	November	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	624
625	December	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	625

	<u>Customer</u>					Cumulative Excess				Cumulative Excess	
	PWRPA 1 (SA No. 30)		Secondary	Secondary		or Shortfall in				or Shortfall in	
			Monthly	Prior Year	Monthly Excess or	Retail Revenue	FERC	Monthly	Accumulated	Revenue	
	<u>Month</u>	<u>Year</u>	True-up Revenue	Revenues	Shortfall in Revenue	without Interest	Interest Rate	<u>Interest</u>	<u>Interest</u>	with Interest	
626 D	December	2021	N/A	N/A	N/A		N/A	N/A		\$0	626
627 Ja	anuary	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	627
628 F	February	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	628
629 N	March	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	629
630 A	April	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	630
631 N	May	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	631
632 Ju	une	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.25%	#DIV/0!	#DIV/0!	#DIV/0!	632
633 Ju	uly	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.60%	#DIV/0!	#DIV/0!	#DIV/0!	633
634 A	August	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.60%	#DIV/0!	#DIV/0!	#DIV/0!	634
635 S	September	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	3.60%	#DIV/0!	#DIV/0!	#DIV/0!	635
636 C	October	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	4.91%	#DIV/0!	#DIV/0!	#DIV/0!	636
637 N	November	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	4.91%	#DIV/0!	#DIV/0!	#DIV/0!	637
638 D	December	2022	#DIV/0!	\$0	#DIV/0!	#DIV/0!	4.91%	#DIV/0!	#DIV/0!	#DIV/0!	638
	anuary	2023	N/A	N/A		#DIV/0!	6.31%	#DIV/0!	#DIV/0!	#DIV/0!	639
640 F	- ebruary	2023	N/A	N/A	\$0	#DIV/0!	6.31%	#DIV/0!	#DIV/0!	#DIV/0!	640
641 N	March	2023	N/A	N/A	\$0	#DIV/0!	6.31%	#DIV/0!	#DIV/0!	#DIV/0!	641
642 A	April	2023	N/A	N/A	\$0	#DIV/0!	7.50%	#DIV/0!	#DIV/0!	#DIV/0!	642
643 N	May	2023	N/A	N/A	\$0	#DIV/0!	7.50%	#DIV/0!	#DIV/0!	#DIV/0!	643
644 Ju	une	2023	N/A	N/A	\$0	#DIV/0!	7.50%	#DIV/0!	#DIV/0!	#DIV/0!	644
645 Ju	uly	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	645
646 A	August	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	646
647 S	September	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	647
648 C	October	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	648
649 N	November	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	649
650 D	December	2023	N/A	N/A	\$0	#DIV/0!	8.02%	#DIV/0!	#DIV/0!	#DIV/0!	650

<u>Line</u>	Customer	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	<u>Line</u>
700	PWRPA 2 (SA No. 56)		Note 1	Note 2	Col 2 - Col 3	Note 3	Note 4	Note 5	Note 6	Col 5 + Col 8	700
						Cumulative Excess				Cumulative Excess	
			Primary	Primary		or Shortfall in				or Shortfall in	
			Monthly	Prior Year	Monthly Excess or	Retail Revenue	FERC	Monthly	Accumulated	Revenue	
	<u>Month</u>	<u>Year</u>	True-up Revenue	Revenues	Shortfall in Revenue	without Interest	Interest Rate	<u>Interest</u>	<u>Interest</u>	with Interest	
701	December	2021	N/A	N/A		(\$232)	N/A	N/A	(\$3)	(\$235)	701
702	January	2022	\$44,267	\$63,821	(\$19,554)	(\$19,787)	3.25%	(\$27)	(\$30)	(\$19,816)	702
703	February	2022	\$40,750	\$63,821	(\$23,072)	(\$42,858)	3.25%	(\$85)	(\$114)	(\$42,973)	703
704	March	2022	\$42,516	\$63,821	(\$21,306)	(\$64,164)	3.25%	(\$145)	(\$259)	(\$64,423)	704
705	April	2022	\$44,311	\$63,821	(\$19,510)	(\$83,674)	3.25%	(\$201)	(\$460)	(\$84,134)	705
706	May	2022	\$42,221	\$41,466	\$756	(\$82,918)	3.25%	(\$226)	(\$687)	(\$83,605)	706
707	June	2022	\$44,502	\$43,706	\$797	(\$82,122)	3.25%	(\$224)	(\$911)	(\$83,033)	707
708	July	2022	\$50,875	\$50,051	\$824	(\$81,298)	3.60%	(\$248)	(\$1,159)	(\$82,457)	708
709	August	2022	\$51,831	\$50,990	\$841	(\$80,457)	3.60%	(\$245)	(\$1,404)	(\$81,861)	709
710	September	2022	\$52,729	\$51,872	\$857	(\$79,600)	3.60%	(\$243)	(\$1,647)	(\$81,247)	710
711	October	2022	\$48,711	\$47,926	\$785	(\$78,815)	4.91%	(\$331)	(\$1,978)	(\$80,792)	711
712	November	2022	\$39,146	\$38,532	\$614	(\$78,201)	4.91%	(\$328)	(\$2,306)	(\$80,507)	712
713	December	2022	\$34,996	\$34,456	\$540	(\$77,661)	4.91%	(\$326)	(\$2,631)	(\$80,292)	713
714	January	2023	N/A	N/A		(\$77,661)	6.31%	(\$422)	(\$3,053)	(\$80,715)	714
715	February	2023	N/A	N/A		(\$77,661)	6.31%	(\$422)	(\$3,476)	(\$81,137)	715
716	March	2023	N/A	N/A		(\$77,661)	6.31%	(\$422)	(\$3,898)	(\$81,559)	716
717	April	2023	N/A	N/A		(\$77,661)	7.50%	(\$510)	(\$4,408)	(\$82,069)	717
718	May	2023	N/A	N/A		(\$77,661)	7.50%	(\$510)	(\$4,917)	(\$82,579)	718
719	June	2023	N/A	N/A		(\$77,661)	7.50%	(\$510)	(\$5,427)	(\$83,088)	719
720	July	2023	N/A	N/A		(\$77,661)	8.02%	(\$555)	(\$5,982)	(\$83,644)	720
721	August	2023	N/A	N/A		(\$77,661)	8.02%	(\$555)	(\$6,538)	(\$84,199)	721
722	September	2023	N/A	N/A		(\$77,661)	8.02%	(\$555)	(\$7,093)	(\$84 <i>,</i> 754)	722
723	October	2023	N/A	N/A		(\$77,661)	8.02%	(\$566)	(\$7,659)	(\$85,321)	723
724	November	2023	N/A	N/A		(\$77,661)	8.02%	(\$566)	(\$8,226)	(\$85,887)	724
725	December	2023	N/A	N/A	\$0	(\$77,661)	8.02%	(\$566)	(\$8,792)	(\$86,454)	725

<u>Line</u>	<u>Customer</u>	<u>Col 1</u>	Col 2	Col 3	<u>Col 4</u>	<u>Col 5</u>	Col 6	Col 7	Col 8	<u>Col 9</u>	<u>Line</u>
800	Shelter Cove (SA No. 382)		Note 1	Note 2	Col 2 - Col 3	Note 3	Note 4	Note 5	Note 6	Col 5 + Col 8	800
						Cumulative Excess				Cumulative Excess	
			Primary	Primary		or Shortfall in				or Shortfall in	
			Monthly	Prior Year	Monthly Excess or	Retail Revenue	FERC	Monthly	Accumulated	Revenue	
	<u>Month</u>	<u>Year</u>	True-up Revenue	<u>Revenues</u>	Shortfall in Revenue	without Interest	Interest Rate	<u>Interest</u>	<u>Interest</u>	with Interest	
801	December	2021	N/A	N/A	N/A	(\$45)	N/A	N/A	(\$0)	(\$45)	801
802	January	2022	\$11,681	\$14,167	(\$2,486)	(\$2,531)	3.25%	(\$3)	(\$4)	(\$2,535)	802
803	February	2022	\$11,681	\$14,167	(\$2,486)	(\$5,017)	3.25%	(\$10)	(\$14)	(\$5,031)	803
804	March	2022	\$11,681	\$14,167	(\$2,486)	(\$7,503)	3.25%	(\$17)	(\$31)	(\$7,534)	804
805	April	2022	\$11,681	\$14,167	(\$2,486)	(\$9,989)	3.25%	(\$24)	(\$55)	(\$10,044)	805
806	May	2022	\$10,657	\$10,484	\$173	(\$9,816)	3.25%	(\$27)	(\$82)	(\$9,898)	806
807	June	2022	\$10,257	\$10,090	\$167	(\$9,649)	3.25%	(\$26)	(\$108)	(\$9,757)	807
808	July	2022	\$10,913	\$10,735	\$178	(\$9,471)	3.60%	(\$29)	(\$137)	(\$9,609)	808
809	August	2022	\$9,665	\$9,508	\$157	(\$9,314)	3.60%	(\$29)	(\$166)	(\$9,480)	809
810	September	2022	\$10,209	\$10,043	\$166	(\$9,148)	3.60%	(\$28)	(\$194)	(\$9,342)	810
811	October	2022	\$9,793	\$9,633	\$159	(\$8,989)	4.91%	(\$38)	(\$232)	(\$9,220)	811
812	November	2022	\$10,833	\$10,657	\$176	(\$8,812)	4.91%	(\$37)	(\$269)	(\$9,081)	812
813	December	2022	\$12,817	\$12,609	\$209	(\$8,604)	4.91%	(\$36)	(\$305)	(\$8,909)	813
814	January	2023	N/A	N/A	\$0	(\$8,604)	6.31%	(\$47)	(\$352)	(\$8,956)	814
815	February	2023	N/A	N/A	\$0	(\$8,604)	6.31%	(\$47)	(\$399)	(\$9,003)	815
816	March	2023	N/A	N/A	\$0	(\$8,604)	6.31%	(\$47)	(\$446)	(\$9,050)	816
817	April	2023	N/A	N/A	\$0	(\$8,604)	7.50%	(\$57)	(\$502)	(\$9,106)	817
818	May	2023	N/A	N/A	\$0	(\$8,604)	7.50%	(\$57)	(\$559)	(\$9,163)	818
819	June	2023	N/A	N/A	\$0	(\$8,604)	7.50%	(\$57)	(\$616)	(\$9,219)	819
820	July	2023	N/A	N/A	\$0	(\$8,604)	8.02%	(\$62)	(\$677)	(\$9,281)	820
821	August	2023	N/A	N/A	\$0	(\$8,604)	8.02%	(\$62)	(\$739)	(\$9,342)	821
822	September	2023	N/A	N/A	\$0	(\$8,604)	8.02%	(\$62)	(\$800)	(\$9,404)	822
823	October	2023	N/A	N/A	\$0	(\$8,604)	8.02%	(\$63)	(\$863)	(\$9,467)	823
824	November	2023	N/A	N/A	\$0	(\$8,604)	8.02%	(\$63)	(\$926)	(\$9,530)	824
825	December	2023	N/A	N/A	\$0	(\$8,604)	8.02%	(\$63)	(\$989)	(\$9,593)	825

<u>Line</u>	Customer	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	<u>Line</u>
900	WAPA (SA No. 17)		Note 1	Note 2	Col 2 - Col 3	Note 3	Note 4	Note 5	Note 6	Col 5 + Col 8	900
						Cumulative Excess				Cumulative Excess	
			Primary	Primary		or Shortfall in				or Shortfall in	
			Monthly	Prior Year	Monthly Excess or	Retail Revenue	FERC	Monthly	Accumulated	Revenue	
	<u>Month</u>	<u>Year</u>	True-up Revenue	Revenues	Shortfall in Revenue	without Interest	Interest Rate	<u>Interest</u>	<u>Interest</u>	with Interest	
901	December	2021	N/A	N/A		\$382,984	N/A	N/A	\$4,233	\$387,217	901
902	January	2022	\$786,401	\$1,978,264	(\$1,191,863)	(\$808,879)	3.25%	(\$565)	\$3,668	(\$805,211)	902
903	February	2022	\$1,197,439	\$1,978,264	(\$780,825)	(\$1,589,704)	3.25%	(\$3,237)	\$431	(\$1,589,272)	903
904	March	2022	\$1,320,250	\$1,978,264	(\$658,014)	(\$2,247,717)	3.25%	(\$5,185)	(\$4,754)	(\$2,252,471)	904
905	April	2022	\$1,529,259	\$1,978,264	(\$449,005)	(\$2,696,722)	3.25%	(\$6,708)	(\$11,462)	(\$2,708,184)	905
906	May	2022	\$1,615,632	\$1,693,451	(\$77,818)	(\$2,774,540)	3.25%	(\$7,422)	(\$18,884)	(\$2,793,424)	906
907	June	2022	\$1,684,431	\$1,689,801	(\$5,370)	(\$2,779,910)	3.25%	(\$7,535)	(\$26,419)	(\$2,806,329)	907
908	July	2022	\$1,564,271	\$1,499,419	\$64,852	(\$2,715,058)	3.60%	(\$8,322)	(\$34,740)	(\$2,749,798)	908
909	August	2022	\$1,460,436	\$1,470,061	(\$9,625)	(\$2,724,683)	3.60%	(\$8,239)	(\$42,979)	(\$2,767,662)	909
910	September	2022	\$1,372,925	\$1,442,394	(\$69,470)	(\$2,794,153)	3.60%	(\$8,358)	(\$51,337)	(\$2,845,489)	910
911	October	2022	\$1,351,197	\$1,467,907	(\$116,710)	(\$2,910,862)	4.91%	(\$11,882)	(\$63,218)	(\$2,974,081)	911
912	November	2022	\$1,013,210	\$1,116,281	(\$103,071)	(\$3,013,933)	4.91%	(\$12,331)	(\$75,549)	(\$3,089,483)	912
913	December	2022	\$711,374	\$790,757	(\$79,383)	(\$3,093,316)	4.91%	(\$12,704)	(\$88,254)	(\$3,181,570)	913
914	January	2023	N/A	N/A	\$0	(\$3,093,316)	6.31%	(\$16,730)	(\$104,984)	(\$3,198,300)	914
915	February	2023	N/A	N/A	\$0	(\$3,093,316)	6.31%	(\$16,730)	(\$121,713)	(\$3,215,030)	915
916	March	2023	N/A	N/A	\$0	(\$3,093,316)	6.31%	(\$16,730)	(\$138,443)	(\$3,231,760)	916
917	April	2023	N/A	N/A	\$0	(\$3,093,316)	7.50%	(\$20,199)	(\$158,642)	(\$3,251,958)	917
918	May	2023	N/A	N/A	\$0	(\$3,093,316)	7.50%	(\$20,199)	(\$178,840)	(\$3,272,157)	918
919	June	2023	N/A	N/A	\$0	(\$3,093,316)	7.50%	(\$20,199)	(\$199,039)	(\$3,292,355)	919
920	July	2023	N/A	N/A	\$0	(\$3,093,316)	8.02%	(\$22,004)	(\$221,043)	(\$3,314,359)	920
921	August	2023	N/A	N/A	\$0	(\$3,093,316)	8.02%	(\$22,004)	(\$243,047)	(\$3,336,363)	921
922	September	2023	N/A	N/A	\$0	(\$3,093,316)	8.02%	(\$22,004)	(\$265,050)	(\$3,358,367)	922
923	October	2023	N/A	N/A	\$0	(\$3,093,316)	8.02%	(\$22,445)	(\$287,496)	(\$3,380,812)	923
924	November	2023	N/A	N/A	\$0	(\$3,093,316)	8.02%	(\$22,445)	(\$309,941)	(\$3,403,257)	924
925	December	2023	N/A	N/A	\$0	(\$3,093,316)	8.02%	(\$22,445)	(\$332,386)	(\$3,425,702)	925

	<u>Customer</u>					Cumulative Excess				Cumulative Excess	
	WAPA (SA No. 17)		Secondary	Secondary		or Shortfall in				or Shortfall in	
			Monthly	Prior Year	Monthly Excess or	Retail Revenue	FERC	Monthly	Accumulated	Revenue	
	<u>Month</u>	<u>Year</u>	True-up Revenue	Revenues	Shortfall in Revenue	without Interest	Interest Rate	<u>Interest</u>	<u>Interest</u>	with Interest	
926	December	2021	N/A	N/A	N/A	(\$645,676)	N/A	N/A	(\$7,126)	(\$652,802)	926
927	January	2022	\$705,183	\$1,209,032	(\$503,849)	(\$1,149,525)	3.25%	(\$2,450)	(\$9,576)	(\$1,159,102)	927
928	February	2022	\$903,857	\$1,209,032	(\$305,176)	(\$1,454,701)	3.25%	(\$3,546)	(\$13,122)	(\$1,467,823)	928
929	March	2022	\$1,015,539	\$1,209,032	(\$193,493)	(\$1,648,194)	3.25%	(\$4,221)	(\$17,343)	(\$1,665,538)	929
930	April	2022	\$1,079,887	\$1,209,032	(\$129,146)	(\$1,777,340)	3.25%	(\$4,686)	(\$22,029)	(\$1,799,369)	930
931	May	2022	\$1,174,458	\$879,309	\$295,149	(\$1,482,191)	3.25%	(\$4,461)	(\$26,490)	(\$1,508,681)	931
932	June	2022	\$1,179,420	\$887,029	\$292,391	(\$1,189,800)	3.25%	(\$3,665)	(\$30,155)	(\$1,219,955)	932
933	July	2022	\$1,163,845	\$908,648	\$255,198	(\$934,603)	3.60%	(\$3,277)	(\$33,432)	(\$968,035)	933
934	August	2022	\$1,138,662	\$839,457	\$299,205	(\$635,398)	3.60%	(\$2,445)	(\$35,878)	(\$671,275)	934
935	September	2022	\$1,087,329	\$1,459,740	(\$372,410)	(\$1,007,808)	3.60%	(\$2,555)	(\$38,433)	(\$1,046,241)	935
936	October	2022	\$968,696	\$1,292,546	(\$323,850)	(\$1,331,658)	4.91%	(\$4,943)	(\$43,376)	(\$1,375,034)	936
937	November	2022	\$824,998	\$1,189,669	(\$364,672)	(\$1,696,329)	4.91%	(\$6,352)	(\$49,728)	(\$1,746,058)	937
938	December	2022	\$722,176	\$1,014,964	(\$292,788)	(\$1,989,118)	4.91%	(\$7,697)	(\$57,425)	(\$2,046,543)	938
939	January	2023	N/A	N/A	\$0	(\$1,989,118)	6.31%	(\$10,761)	(\$68,187)	(\$2,057,305)	939
940	February	2023	N/A	N/A	\$0	(\$1,989,118)	6.31%	(\$10,761)	(\$78,948)	(\$2,068,066)	940
941	March	2023	N/A	N/A	\$0	(\$1,989,118)	6.31%	(\$10,761)	(\$89,710)	(\$2,078,827)	941
942	April	2023	N/A	N/A	\$0	(\$1,989,118)	7.50%	(\$12,993)	(\$102,702)	(\$2,091,820)	942
943	May	2023	N/A	N/A	\$0	(\$1,989,118)	7.50%	(\$12,993)	(\$115,695)	(\$2,104,813)	943
944	June	2023	N/A	N/A	\$0	(\$1,989,118)	7.50%	(\$12,993)	(\$128,688)	(\$2,117,805)	944
945	July	2023	N/A	N/A	\$0	(\$1,989,118)	8.02%	(\$14,154)	(\$142,842)	(\$2,131,959)	945
946	August	2023	N/A	N/A	\$0	(\$1,989,118)	8.02%	(\$14,154)	(\$156,996)	(\$2,146,113)	946
947	September	2023	N/A	N/A	\$0	(\$1,989,118)	8.02%	(\$14,154)	(\$171,150)	(\$2,160,267)	947
948	October	2023	N/A	N/A	\$0	(\$1,989,118)	8.02%	(\$14,438)	(\$185,588)	(\$2,174,705)	948
949	November	2023	N/A	N/A	\$0	(\$1,989,118)	8.02%	(\$14,438)	(\$200,025)	(\$2,189,143)	949
950	December	2023	N/A	N/A	\$0	(\$1,989,118)	8.02%	(\$14,438)	(\$214,463)	(\$2,203,581)	950

<u>Line</u>	Customer	<u>Col 1</u>	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Line
1000	Westside (SA No. 15)	<u>coi 1</u>	Note 1	Note 2	Col 2 - Col 3	Note 3	Note 4	Note 5	Note 6	Col 5 + Col 8	1000
1000	Westside (SA No. 15)		Note 1	Note 2	CO12 CO13	Cumulative Excess	Note 4	Note 5	Note o	Cumulative Excess	1000
			Primary	Primary		or Shortfall in				or Shortfall in	l
			Monthly	Prior Year	Monthly Excess or	Retail Revenue	FERC	Monthly	Accumulated	Revenue	l
	Month	Year	True-up Revenue	Revenues	Shortfall in Revenue	without Interest	Interest Rate	Interest	Interest	with Interest	l
1001	December	2021	N/A	 N/A		(\$5)	N/A	N/A	(\$0)	 (\$5)	1001
1002	January	2022	\$1,864	\$1,342	\$522	\$518	3.25%	\$1	\$1	\$519	1002
1003	February	2022	\$1,864	\$1,342	\$522	\$1,040	3.25%	\$2	\$3	\$1,043	1003
1004	March	2022	\$1,864	\$1,342	\$522	\$1,563	3.25%	\$4	\$6	\$1,569	1004
1005	April	2022	\$1,864	\$1,342	\$522	\$2,085	3.25%	\$5	\$11	\$2,096	1005
1006	May	2022	\$970	\$961	\$9	\$2,094	3.25%	\$6	\$17	\$2,111	1006
1007	June	2022	\$1,044	\$1,035	\$9	\$2,103	3.25%	\$6	\$23	\$2,126	1007
1008	July	2022	\$1,081	\$1,072	\$10	\$2,113	3.60%	\$6	\$29	\$2,142	1008
1009	August	2022	\$1,044	\$1,035	\$9	\$2,122	3.60%	\$6	\$35	\$2,158	1009
1010	September	2022	\$1,063	\$1,053	\$9	\$2,132	3.60%	\$6	\$42	\$2,173	1010
1011	October	2022	\$1,063	\$1,053	\$9	\$2,141	4.91%	\$9	\$51	\$2,192	1011
1012	November	2022	\$1,286	\$1,275	\$11	\$2,152	4.91%	\$9	\$60	\$2,212	1012
1013	December	2022	\$1,454	\$1,441	\$13	\$2,165	4.91%	\$9	\$69	\$2,234	1013
1014	January	2023	N/A	N/A		\$2,165	6.31%	\$12	\$81	\$2,246	1014
1015	February	2023	N/A	N/A		\$2,165	6.31%	\$12	\$92	\$2,258	1015
1016	March	2023	N/A	N/A		\$2,165	6.31%	\$12	\$104	\$2,269	1016
1017	April	2023	N/A	N/A		\$2,165	7.50%	\$14	\$118	\$2,284	1017
1018	May	2023	N/A	N/A		\$2,165	7.50%	\$14	\$132	\$2,298	1018
1019	June	2023	N/A	N/A		\$2,165	7.50%	\$14	\$147	\$2,312	1019
1020	July	2023	N/A	N/A		\$2,165	8.02%	\$15	\$162	\$2,327	1020
1021	August	2023	N/A	N/A		\$2,165	8.02%	\$15	\$177	\$2,343	1021
1022	September	2023	N/A	N/A		\$2,165	8.02%	\$15	\$193	\$2,358	1022
1023	October	2023	N/A	N/A		\$2,165	8.02%	\$16	\$209	\$2,374	1023
1024	November	2023	N/A	N/A		\$2,165	8.02%	\$16	\$224	\$2,390	1024
1025	December	2023	N/A	N/A	\$0	\$2,165	8.02%	\$16	\$240	\$2,406	1025

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Note 1: The Monthly True-up Revenue is calculated by multiplying the True-up Rates from lines 303 for Primary and 309 for Secondary by the Prior Year billed demand from 9-WholesaleRevenues, lines 100 - 111 and 300 - 311.

Note 2: The monthly Prior Year Revenues are from 9-WholesaleRevenues, lines 200 - 211 for Primary and lines 400 - 411 for Secondary. **Note 3:** Corrections or Adjustments applied from previously-filed Annual Updates are outlined in Section 4.6.5 of the Protocols.

Note 4: Monthly FERC interest rates (18 C.F.R. §35.19a).

Note 5: Monthly Interest is calculated by summing the current month's "Excess or Shortfall in Revenue" divided by 2, last month's "Cumulative Excess or Shortfall in Revenue without Interest", the beginning quarter's Accumulated Interest and multiplying the result by the current month's FERC interest rate.

Note 6: Accumulated Interest is the sum of the current month's "Monthly Interest" with last month's "Accumulated Interest".

Note 7: Per the Second Partial Settlement, the Wholesale Primary Credit for RY2021 is (\$3,500,000), for RY2022 is (\$3,500,000), and for RY2024 is (\$1,000,000).

Note 8: The Allocated Wholesale Primary True-up Credits are only applicable to SA Nos. 275, 30, 56, 382, 17, and 15. The calculation to allocate the credit is equal to each customer's Allocated Rate Year Primary True-up DRR (Line

202) divided by the sum of all the Allocated Rate Year Primary True-up DRRs of each applicable Wholesale Customers multiplied by the Wholesale Primary Credit for the Rate Year (Line 200a).

Wholesale Distribution Rates Rate Year: 2024

Input cells are shaded gold

) Calculation of Customer Specific Rates for Wholesale Distr							
	Wholesale Primary DRR	<u>Source</u>					
	\$4,194,425,471	1-DRR, L. 513, col 3					
	Wholesale Primary Credit	<u>Source</u>					
	(\$1,000,000)	Note 2					
	(\$2,000,000)	11010 2					
	CCSF	PWRPA 2	Shelter Cove	WAPA	Westside		
	(SA No. 275)	(SA No. 56)	(SA No. 382)	(SA No. 17)	(SA No. 15)	Source	
Primary Load Ratio Share		0.000139	0.000034	0.006119	0.000004	0.0000 3-ATA L. 101	
Allocated Rate Year Primary DRR		\$582,264	\$143,022	\$25,664,101	\$17,855	\$0 Line 102 * Line 100	
Allocated Wholesale Primary Credit		(\$11,920)	(\$2,928)	(\$525,371)	(\$366)	\$0 Note 3	
Prior Year Primary True-up Adjustment		(\$86,454)	(\$9,593)	(\$3,425,702)	\$2,406	\$0 3-ATA L. 401	
Total Allocated Rate Year Primary DRR		\$483,891	\$130,501	\$21,713,028	\$19,896	\$0 Line 103 + Line 103a + Line 104	
Prior Year Annual Primary Non-Coincident Demand Rate Year Primary Demand Rate (\$/kW)		36,480 \$13.265	8,241 \$15.836	1,891,683 \$11.478	883 \$22.532	0 Note 1 0 Line 105 / Line 106	
Rate Teal Triniary Demand Rate (5) RWY	, Y11.222	713.203	713.030	711.470	722.332	o Line 103 / Line 100	
	Wholesale Secondary DRR						
	\$2,743,690,305						
	CCSF	WAPA					
	(SA No. 275)	(SA No. 17)	Source				
Secondary Load Ratio Share		0.001443 3-A					
Allocated Rate Year Secondary DRR			e 108 * Line 109				
Prior Year Secondary True-up Adjustment		(\$2,203,581) 3-A					
Secondary Load Primary Cost			e 105 - (Line 107 * 9-Wholesale	Revenues, L. 112)			
Total Allocated Rate Year Secondary Load DRR			m Lines 110 - 112				
Prior Year Annual Secondary Non-Coincident Demand		· · · · · · · · · · · · · · · · · · ·	VholesaleRevenues, L. 312				
Rate Year Secondary Demand Rate (\$/kW)	\$25.646	\$15.055 Lin	e 113 / 114				
Calculation of Initial Rates for Wholesale Distribution Serv	ice						
	<u>Value</u>	<u>Source</u>					
otal Allocated Primary DRR	\$48,849,516.58						
otal Annual Primary Demand		Sum Line 106					
itial Primary Rate	\$12.813	ine 200 / 201					
List of Wholesele Customers on Initial Dates for Mile In-	Distribution Comice						
List of Wholesale Customers on Initial Rates for Wholesale struction: Add new customers taking the Initial Rate. Remo		uhan a customor specific r	ato is calculated				
struction. Add new customers taking the initial Rate. Remo	we the customer from this list v	viien a customer-specific i	ate is calculated.				
<u>ustomer</u>	Service Agreement No.	Service Start Date					
	g						

Note 1: The Prior Year Annual Primary Non-Coincident Demand for Customers with Secondary loads is calculated using this formula: 9-WholesaleRevenues, L. 412) * (1.13848 / 1.07414). The loss factor 1.07414 is found in 15-LossFactors, col 1, line 103 and the loss factor 1.13848 is found in 15-LossFactors, col 1, line 104. For Customer with Primary only, see 9-WholesaleRevenues, L 112.

Note 2: Per the Second Partial Settlement, the Wholesale Primary Credit for RY2021 is (\$3,500,000), for RY2022 is (\$3,500,000), for RY2023 is (\$2,000,000), and for RY2024 is (\$1,000,000).

Note 3: The Allocated Wholesale Primary Credits are only applicable to SA Nos. 275, 30, 56, 382, 17, and 15. The calculation to allocate the credit is equal to each customer's Allocated Rate Year Primary DRR (Line 103) divided by the sum of all the Allocated Rate Year Primary DRRs of each applicable Wholesale Customers multiplied by the Wholesale Primary Credit for the Rate Year (Line 100a).

Long Term Debt Cost Percentage Prior Year: 2022

Input cells are shaded gold

1) Calculation of Cost of Long Term Debt

Instructions: Enter credit balances as positive balances.

Line Description	Values	<u>Source</u>	<u>Line</u>
Long-Term Debt Component - Denominator:			
100 (Plus) Bonds (Acct. 221)	\$35,115,164,559	FF1 112, L. 18, col c	100
101 (Less) Reacquired Bonds (Acct. 222)	\$1	FF1 112, L. 19, col c	101
102 (Plus) Other Long-Term Debt (Acct. 224)	\$1	FF1 112, L. 21, col c	102
103 (Plus) Unamortized Premium on Long-Term Debt (Acct. 225)	\$4,903,466	FF1 112, L. 22, col c	103
104 (Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226)	\$30,251,16	FF1 112, L. 23, col c	104
105 (Less) Unamortized Debt Expenses (Acct. 181)	\$142,832,91	FF1 111, L. 69, col c	105
106 (Less) Unamortized Loss on Reacquired Debt (Acct. 189)	\$36,721,57	FF1 111, L. 81, col c	106
107 LTD = Long Term Debt	\$34,910,262,36	Lines ((100 + 102 + 103) - (101 + 104 + 105 + 106))	107
Long-Term Debt Component - Numerator:			
108 (Plus) Interest on Long-Term Debt (Acct. 427)	\$1,302,886,80	FF1 117, L. 62, col c	108
109 (Plus) Amort. of Debt Disc. and Expense (Acct. 428)	\$49,588,67	FF1 117, L. 63, col c	109
110 (Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1)	\$16,245,34	FF1 117, L. 64, col c	110
111 (Less) Amort. of Premium on Debt-Credit (Acct. 429)	\$1,326,14	FF1 117, L. 65, col c	111
112 (Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1)	\$139,70	FF1 117, L. 66, col c	112
113 LTD interest	\$1,367,254,98	Lines ((108 + 109 + 110) - (111 + 112))	113
114 Cost of Long-Term Debt:	3.92	% Line 113 / Line 107	114

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

2) Preferred Stock Information for each Outstanding Series											
<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>			
PG&E Records	PG&E Records	FF1 250, col a	PG&E Records	FF1 251, col f	PG&E Records	FF1 251, col e	= Col 5 + Col 6	= Col 3 x Col 5			
Note 1	Note 1		Note 1		Note 1			Note 2			

	Preferred Stock					Face Value/	Total	Shares	Net Proceeds at	Annual	
	Series Name	Issue Date	Dividend Rate		Dividend	Amount	Premium/	Outstanding	Issuance	Dividend	
<u>Line</u>	Series Mairie					Outstanding	Discount Cost	Outstanding	issualice	Dividend	<u>Line</u>
200	Α	3/28/1905	6.000%	\$	1.50	\$105,291,525	(\$7,366,504)	4,211,661	\$97,925,021	\$6,317,492	200
201	В	4/12/1905	5.500%	\$	1.38	\$29,329,075	(\$173,730)	1,173,163	\$29,155,345	\$1,613,099	201
202	С	7/9/1941	5.000%	\$	1.25	\$10,000,000	\$726,283	400,000	\$10,726,283	\$500,000	202
203	D	6/28/1948	5.000%	\$	1.25	\$44,454,300	(\$716,366)	1,778,172	\$43,737,934	\$2,222,715	203
204	Е	5/4/1949	5.000%	\$	1.25	\$23,358,050	\$542,539	934,322	\$23,900,589	\$1,167,903	204
205	G	1/25/1950	4.800%	\$	1.20	\$19,825,775	\$1,006,320	793,031	\$20,832,095	\$951,637	205
206	Н	6/22/1954	4.500%	\$	1.13	\$15,278,550	\$70,694	611,142	\$15,349,244	\$687,535	206
207	1	10/25/1955	4.360%	\$	1.09	\$10,457,275	(\$29,509)	418,291	\$10,427,766	\$455,937	207
208		Total A	Amount Outstandii	ng (s	um of above):	\$257,994,550	(\$5,940,273)	10,319,782	\$252,054,277	\$13,916,317	208

	3) Reacquired Prefe	erred Stock Inform	ation					
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>		
_								
			Total Issuance	Unamortized	Amortization	Issuance	Notes and	
	Preferred Stock	Call Date	Cost	Issuance Cost	Period	Amortization	Sources	
<u>Line</u>			Cost	issuance cost	renou	Cost	Sources	Lit
300								30
301								30
302								30
303								30
304								30
305		Total Annual C	Cost (sum of above):	\$ -		\$ -		30

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 is comparable to the calculation described in 18 CFR 35.13 (22) (iii)

1) Adjustment of Electric Distribution Plant in FERC Form 1 for Prior Year:

FERC Form 1 Distribution Plant balances are Prior Year ending balances from PG&E's FERC Form 1. Electric Distribution Plant represents the Distribution Plant that is eligible for inclusion in rate base.

			<u>Col 1</u>	Col 2	<u>Col 3</u>	Col 4	<u>Col 5</u>	
					Note 1	Col 1 + Col 3		
					Note 2			
			FERC Form 1			Electric		
<u>Line</u>	FERC Account	Account Description	Distribution Plant	Source for Col 1	<u>Adjustments</u>	Distribution Plant	Formula Model Reference	<u>Line</u>
100	360	Land and Land Rights	\$184,423,208	FF1 207, L. 60, col g	(\$34,031)	\$184,389,177	7-PlantInService L 112, col 1 + 2	100
101	361	Structures and Improvements	\$345,205,292	FF1 207, L. 61, col g	\$0	\$345,205,292	7-PlantInService L 112, col 3 + 4	101
102	362	Station Equipment	\$4,242,858,104	FF1 207, L. 62, col g	(\$13,663,358)	\$4,229,194,746	7-PlantInService L 112, col 5	102
103	363	Storage Battery Equipment	\$30,390,068	FF1 207, L. 63, col g	\$0	\$30,390,068	7-PlantInService L 112, col 6 + 7	103
104	364	Poles, Towers, and Fixtures	\$8,225,555,765	FF1 207, L. 64, col g	(\$462,079,346)	\$7,763,476,419	7-PlantInService L 112, col 8	104
105	365	Overhead Conductors and Devices	\$6,100,331,943	FF1 207, L. 65, col g	(\$425,954,364)	\$5,674,377,579	7-PlantInService L 112, col 9	105
106	366	Underground Conduit	\$3,887,646,998	FF1 207, L. 66, col g	(\$182,258,592)	\$3,705,388,406	7-PlantInService L 112, col 10	106
107	367	Underground Conduit and Devices	\$6,431,801,267	FF1 207, L. 67, col g	(\$238,756,320)	\$6,193,044,947	7-PlantInService L 112, col 11	107
108	368	Line Transformers	\$5,661,764,376	FF1 207, L. 68, col g	(\$109,345,081)	\$5,552,419,295	7-PlantInService L 112, col 12 + 13	108
109	369	Services	\$4,134,693,555	FF1 207, L. 69, col g	(\$24,610,740)	\$4,110,082,815	7-PlantInService L 112, col 14 + 15	109
110	370	Meters	\$1,438,276,111	FF1 207, L. 70, col g	(\$3,275,972)	\$1,435,000,139	7-PlantInService L 112, col 16 + 17	110
111	371	Installations on Customer Premises	\$32,662,362	FF1 207, L. 71, col g	\$0	\$32,662,362	7-PlantInService L 112, Sum of col 18-20	111
112	372	Leased Property on Customer Premises	\$895,448	FF1 207, L. 72, col g	\$0	\$895,448	7-PlantInService L 112, col 21	112
113	373	Street Lighting and Signal Systems	\$325,989,163	FF1 207, L. 73, col g	(\$323,117)	\$325,666,046	7-PlantInService L 112, Sum of col 22-25	113
114	374	Asset Retirement Costs for Distribution Plant	\$6,515,318	FF1 207, L. 74, col g	(\$6,515,318)	\$0		114
115		Total Electric Distribution Plant	\$41,049,008,978		(\$1,466,816,238)	\$39,582,192,740		115

Prior Year: 2022

2) Primary/Seco	ndary Distribution Plant Allocation Factors					
		<u>Col 1</u>	Col 2	Col 3	<u>Col 4</u>	<u>Col 5</u>
		Section 1, Col 4	Note 3	Note 3	Note 3	Note 3
		Adjusted Plant	Primary	Secondary	Distribution	Distribution
FERC Account	Account Description	<u>Balance</u>	Distribution	Distribution	<u>Meters</u>	Street Lights
360	Land and Land Rights (Note 6)	\$184,389,177	51%	49%		
361	Structures and Improvements	\$345,205,292	100%			
362	Station Equipment	\$4,229,194,746	100%			
363	Storage Battery Equipment	\$30,390,068	100%			
364	Poles, Towers, and Fixtures (Note 7)	\$7,763,476,419	79%	21%		
365	Overhead Conductors and Devices (Note 7)	\$5,674,377,579	79%	21%		
366	Underground Conduit (Note 7)	\$3,705,388,406	39%	61%		
367	Underground Conduit and Devices (Note 7)	\$6,193,044,947	39%	61%		
368	Line Transformers	\$5,552,419,295		100%		
369	Services	\$4,110,082,815		100%		
370	Meters	\$1,435,000,139			100%	
371	Installations on Customer Premises	\$32,662,362			100%	
372	Leased Property on Customer Premises	\$895,448			100%	
373	Street Lighting and Signal Systems	\$325,666,046				10
	Total Electric Distribution Plant	\$39,582,192,740				

	/0	5.
Allocation of Electric Distribution Plant to Primar	v/Secondar	v Distributior
	,,	,

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
			Section 1, Col 4	Col 1 * Section 2, Col 2	Col 1 * Section 2, Col 3	Col 1 * Section 2, Col 4	Col 1 * Section 2, Col 5		
			Adjusted Plant	Primary	Secondary	Distribution	Distribution		
<u>Line</u>	FERC Account	Account Description	<u>Balance</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Meters</u>	Street Lights	Ī	<u>Line</u>
300	360	Land and Land Rights	\$184,389,177	\$93,801,825	\$90,587,352	\$0		\$0 3	300
301	361	Structures and Improvements	\$345,205,292	\$345,205,292	\$0	\$0		\$0 3	301
302	362	Station Equipment	\$4,229,194,746	\$4,229,194,746	\$0	\$0		\$0 3	302
303	363	Storage Battery Equipment	\$30,390,068	\$30,390,068	\$0	\$0		\$0 3	303
304	364	Poles, Towers, and Fixtures	\$7,763,476,419	\$6,151,069,163	\$1,612,407,256	\$0		\$0 3	304
305	365	Overhead Conductors and Devices	\$5,674,377,579	\$4,495,858,178	\$1,178,519,401	\$0		\$0 3	305
306	366	Underground Conduit	\$3,705,388,406	\$1,451,636,180	\$2,253,752,226	\$0		\$0 3	306
307	367	Underground Conduit and Devices	\$6,193,044,947	\$2,426,209,381	\$3,766,835,566	\$0		\$0 3	307
308	368	Line Transformers	\$5,552,419,295	\$0	\$5,552,419,295	\$0		\$0 3	308
309	369	Services	\$4,110,082,815	\$0	\$4,110,082,815	\$0		\$0 3	309
310	370	Meters	\$1,435,000,139	\$0	\$0	\$1,435,000,139		\$0 3	310
311	371	Installations on Customer Premises	\$32,662,362	\$0	\$0	\$32,662,362		\$0 3	311
312	372	Leased Property on Customer Premises	\$895,448	\$0	\$0	\$895,448		\$0 3	312
313 _	373	Street Lighting and Signal Systems	\$325,666,046	\$0	\$0	\$0	\$325,666,0	46 3	313
314		Total Electric Distribution Plant	\$39,582,192,740	\$19,223,364,832	\$18,564,603,912	\$1,468,557,949	\$325,666,0	46 3	314

4) Development of Primary/Secondary Distribution General Allocation Factor

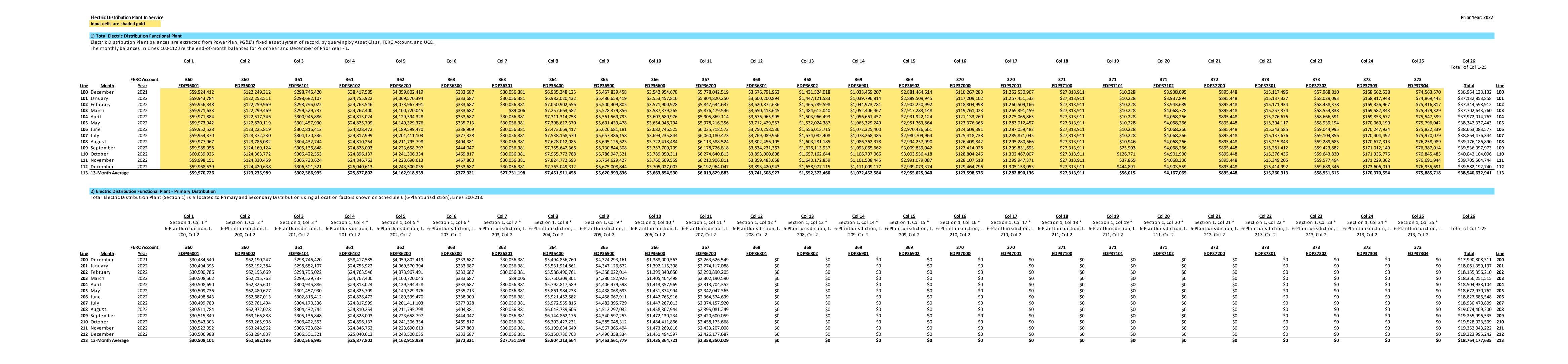
			Col 1 Section 3, Line 314 Col 2/Col 1	Col 2 Section 3, Line 314 Col 3/Col 1	Col 3 Section 3, Line 314 Col 4/Col 1	Col 4 Section 3, Line 314 Col 5/Col 1	
<u>Line</u> 400	<u>Year</u> 2022	<u>Description</u> Primary/Secondary General Allocation Factor	Primary <u>Distribution</u> 48.57%	Secondary <u>Distribution</u> 46.90%	Distribution Meters 3.71%	Distribution <u>Street Lights</u>	Line 0.82% 400

Note 4

Note 5

Notes:

- 1) These adjustments are due to AB1054 securitization cost removals and small differences between recorded rate base and how costs were classified in PG&E's FERC Form 1.
- 2) FERC Account 374 Asset Retirement Costs for Distribution Plant is not included in rate base.
- 3) Electric Distribution Plant balances were assigned to cost categories for Primary and Secondary distribution based on engineering reviews, observations of equipment, and studies.
- 4) Distribution Meters are not included in the Wholesale Distribution Tariff.
- 5) Distribution Street Lights are not included in the Wholesale Distribution Tariff.
- 6) For Land and Land Rights, the Primary percentage is calculated by summing Col 2, Lines 301 to 313, then dividing the sum of Cols 2 and 3, Lines 301 to 313. The secondary percentage is 1 minus the primary percentage.



Electric Distribution Plant In Service Prior Year: 2022 Input cells are shaded gold Total Electric Distribution Plant (Section 1) is allocated to Primary and Secondary Distribution using allocation factors shown on Schedule 6 (6-PlantJurisdiction), Lines 200-213. Section 1, Col 1* Section 1, Col 1* Section 1, Col 14* Section 1, Col 15* Section 1, Col 6-PlantJuris diction, L. 6-PlantJuris diction, 211, Col 3 200, Col 3 200, Col 3 201, Col 3 202, Col 3 203, Col 3 203, Col 3 204, Col 3 205, Col 3 206, Col 3 207, Col 3 208, Col 3 208, Col 3 209, Col 3 209, Col 3 210, Col 3 210, Col 3 211, Col 3 211, Col 3 212, Col 3 213, Col 3 213, Col 3 EDP36802 \$1,431,524,018 EDP36901 \$1,033,469,207 \$60,059,065 \$1,440,391,365 \$2,154,954,115 \$3,514,415,970 \$3,576,791,953 \$2,881,464,614 \$17,256,056,475 **300** \$29,449,390 \$1,139,531,747 \$2,161,342,502 \$3,530,703,161 \$1,039,796,814 \$2,889,509,945 \$17,347,822,734 **301** \$60,061,128 \$3,600,200,894 \$1,447,121,583 **302** February \$17,459,511,166 **302** \$60,064,300 **303** March \$29,463,071 \$60,083,706 \$1,507,354,282 \$3,574,288,956 \$3,650,413,645 \$1,052,406,467 \$2,917,283,148 \$17,606,077,012 **303** \$29,463,195 \$60,190,745 \$1,518,497,169 \$2,194,323,008 \$3,592,164,762 \$3,676,965,995 \$1,503,966,493 \$1,056,661,457 \$2,931,922,124 \$17,719,245,143 **304** \$29,464,205 \$60,339,493 \$0 \$17,910,590,463 **305** \$29,453,685 \$60,538,806 \$3,750,258,536 \$2,970,426,661 \$18,070,971,450 **306** \$29,454,590 \$60,610,736 \$2,246,968,832 \$3,686,022,553 \$3,769,089,956 \$1,574,082,408 \$1,078,268,485 \$18,165,810,707 **307** \$29,466,183 \$60,814,054 \$1,603,281,185 \$18,326,356,780 **308** \$3,718,507,275 \$3,802,456,105 \$1,086,362,378 **309** September \$29,470,109 \$61,002,237 \$1,610,780,190 \$1,190,247,055 \$2,285,570,475 \$3,758,126,759 \$1,093,065,662 \$3,009,839,042 \$0 \$18,498,446,833 **309** \$3,834,231,367 \$1,626,113,937 \$1,652,345,557 \$1,201,899,210 \$2,304,638,445 \$3,816,465,145 \$3,893,000,808 \$1,657,162,644 \$1,106,707,066 \$29,496,622 \$61,097,864 \$0 \$18,726,369,777 **310** \$0 \$1,625,137,944 \$1,197,263,933 \$2,287,339,743 \$3,777,699,803 \$3,859,483,658 \$1,640,172,859 \$1,101,508,445 \$2,991,079,087 \$0 \$1,612,318,549 \$1,178,650,509 \$2,253,532,410 \$3,766,786,360 \$3,893,420,943 \$1,658,977,115 \$1,111,009,177 \$2,999,073,374 \$0 \$1,547,697,894 \$1,167,432,057 \$2,228,489,809 \$3,661,479,854 \$3,741,508,927 \$1,552,372,460 \$1,072,452,584 \$2,955,625,940 4) Direct Assigned Common, General and Intangible (CGI) Plant Direct Assigned Common, General and Intangible (CGI) Plant In Service balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account, and UCC. 6-PlantJurisdiction, L. 6-PlantJurisdiction, L.

 Distribution
 \$509,107,163
 \$491,660,691
 See RY2023 Model, 7-PlantInService, L. 401, col 1

 \$543,215,686
 \$524,600,357
 See WP_7-PlantInService 4, L. 122, col 10

 \$526,161,425
 \$508,130,524
 (Line 400 + Line 401)/2

Prior Year: 2022 **Electric Distribution Plant In Service** Input cells are shaded gold 5) Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant is extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account, and UCC. Corporate Services (Gas and Electric) Residual CGI Plant is allocated to Functional Areas based on O&M labor factors. 24-Allocators, Line 113 Col 1 * Col 2 6-PlantJurisdiction, L. 6-PlantJurisdiction, L. \$472,335,161 \$456,148,819 See RY2023 Model, 7-PlantInService, L. 501, col 1 30.58% \$972,569,658 \$1,102,229,602 \$535,305,406 \$516,961,152 See WP_7-PlantInService 4, L. 122, col 14 \$1,037,399,630 \$503,820,283 \$486,554,986 (Line 500 + Line 501)/2 Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant is extracted from PowerPlan, PG&E's fixed asset System of record, by querying by Asset Class, FERC Account, and UCC. Corporate Services (Electric) Residual CGI Plant is allocated to Functional Areas based Note 3 24-Allocators, Line 112 Col 1 * Col 2 6-PlantJurisdiction, L. 6-PlantJurisdiction, L. 400, col 1 400, col 2 O&M Labor Factor Corporate CGI Distribution Distribution 43.24% \$98,802,169 \$47,983,955 \$46,339,604 See RY2023 Model, 7-PlantInService, L. 601, col 1 43.24% \$100,192,045 \$48,658,957 \$46,991,475 See WP_7-PlantInService 4, L. 122, col 15 \$99,497,107 \$48,321,456 \$46,665,540 (Line 600 + Line 601)/2 Line Month Year 600 December 2021 601 December 2022 602 Average 7) Total Electric Distribution Common, General and Intangible (CGI) Plant Total Electric Distribution Common, General and Intangible (CGI) Plant is the total of the Direct Assigned CGI Plant (Section 4) and the residual CGI Plant (Sections 5-6) allocated to Electric Distribution Primary and Secondary Distribution. <u>Col 2</u> Total of <u>Col 1</u> Total of Sections 4-6 Sections 4-6 LineMonthYear700December2021 Distribution Distribution \$1,029,426,278 \$994,149,114 \$1,088,552,984 See WP_7-PlantInService 6, L. 122, col 7 & 8 \$1,041,351,049 (Line 700 + Line 701)/2 Notes: 1) Electric Distribution Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Electric Distribution. For Prior Year amounts, see WP_7-PlantInService 4, L. 122, col 7-10.

2) Corporate (Gas and Electric) Residual CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Functional Areas. For Prior Year amount, see WP_7-PlantInService 4, L. 122, col 14.

3) Corporate (Electric) Residual CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Areas only. For Prior Year amount, see WP_7-PlantInService 4, L. 122, col 15.

System Demand
Prior Year: 2022

Input cells are shaded gold

1) Wholesale Distribution Tariff Demand for Allocation (kW) (Note 1)

Diversified Peak (DP): For each PG&E WDT Distribution Customer, the highest monthly demand coincident among each Distribution Customer's points of interconnection. For Customers with one point of interconnection, the Diversified Peak Demand and the Non-Coincident Peak Demand will be the same.

Non-Coincident Peak (NCP): The Distribution Customer's highest monthly demand irrespective of the date or time the peak occurred in that month. For Customers with more than one POI, the NCP is a sum of each POIs NCP.

		CC	SF.	Port Of Oakland			PWRPA 2	Shelter Cove	WAI	ΡΔ	Westside		1
		(SA No		(SA No. 3)	N,	/A	(SA No. 56)	(SA No. 382)	(SA No		(SA No. 15)		4
		Diversified Peak	NonCoincident	Diversified Peak	Diversified Peak	NonCoincident	Diversified Peak		Diversified Peak	NonCoincident	Diversified Peak		1
		(DP) at Primary	Peak (NCP) at	(DP) at Primary	(DP) at Primary	Peak (NCP) at	(DP) at Primary	(DP) at Primary	(DP) at Primary	Peak (NCP) at	(DP) at Primary		
		(DEMD 6 - 8)	Secondary	(DEMD 6 - 8)	(DEMD 6 - 8)	Secondary	(DEMD 6 - 8)	(DEMD 6 - 8)	(DEMD 6 - 8) (Note	Secondary	(DEMD 6 - 8)		
Line	Month	(Note 2)	(DEMD 9 - 12)		(Note 2)	(DEMD 9 - 12)			2)	(DEMD 9 - 12)			Li
1	January	123,887	119,042	5,553	0	0	1,985	730	57,396	35,814	100		1
	February	90,516	59,974	5,506	0	0	2,217	730	82,076	45,904	100		1
	March	125,689	97,366	5,303	0	0	2,551	730	100,056	51,576	100		1
103		117,457	83,982	5,219	0	0	2,723	730	119,070	54,844	100		1
104		99,407	59,977	5,197	0	0	2,651	666	143,733	59,647	52		1
105	June	93,019	60,160	5,588	0	0	2,833	641	138,352	59,899	56		1
106	July	88,479	54,993	5,186	0	0	3,079	682	131,535	59,108	58		1
107	August	99,042	70,078	5,402	0	0	3,179	604	116,979	57,829	56		1
108	September	99,359	62,961	5,902	0	0	3,261	638	111,410	55,222	57		1
109	October	97,965	59,847	5,749	0	0	3,024	612	99,640	49,197	57		1
110	November	96,127	60,639	5,474	0	0	2,483	677	72,556	41,899	69		1
111	December	98,526	61,823	5,574	0	0	2,128	801	46,407	36,677	78] 1
112	Total	1,229,475	850,842	65,653	0	0	32,114	8,241	1,219,211	607,616	883	0	1
113	Maximum	125,689	119,042	5,902	0	0	3,261	801	143,733	59,899	100	0	1

2) Summary of System Demand for Allocation (kW)

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10		ſ
		(Sum Cols 2 - 3)	(Note 3)	(Sum Cols 4 - 10)	(Note 4)	(Note 4)	(Note 4)	(Note 4)	(Note 4)	(Note 4)	(Note 4)		
Line	Allocation Factor Names and Mnemonics	Total Electric	Total Retail	Total Wholesale	CCSF	Port of Oakland	PWRPA 1	PWRPA 2	Shelter Cove	WAPA	Westside		Line
200	Production Demand (DEMD 1) (CP)	196,023,319	196,023,319	0	0	0	0	0	0	0	0		200
201	High Voltage (DEMD 4) (CP)	187,850,076	187,850,076	0	0	0	0	0	0	0	0	1	201
202	Low Voltage (DEMD 5) (CP)	187,850,076	187,850,076	0	0	0	0	0	0	0	0		202
203	Distribution - Substa (DEMD 6) (DP)	23,491,112	23,211,626	279,486	125,689	5,902	0	3,261	801	143,733	100		203
204	Overhead Primary Line (DEMD 7) (DP)	23,491,112	23,211,626	279,486	125,689	5,902	0	3,261	801	143,733	100		204
205	Underground Primary Line (DEMD 8) (DP)	23,491,112	23,211,626	279,486	125,689	5,902	0	3,261	801	143,733	100		205
206	Line Transformers (DEMD 9) (NCP)	41,512,076	41,333,135	178,941	119,042	0	0	0	0	59,899	0		206
207	Overhead Secondary Line (DEMD 10) (NCP)	41,512,076	41,333,135	178,941	119,042	0	0	0	0	59,899	0	1	207
208	Underground Secondary Line (DEMD 11) (NCP)	41,512,076	41,333,135	178,941	119,042	0	0	0	0	59,899	0	1	208
209	Services (DEMD 12) (NCP)	41,512,076	41,333,135	178,941	119,042	0	0	0	0	59,899	0		209

Note 1: Primary and Secondary Demand data is from Schedule 9-Wholesale Revenues, lines 113 - 124 for Primary and lines 313 - 324 for Secondary.

Note 2: The monthly Primary Demands for Customers with Secondary loads is calculated using this formula: Recorded Primary DP Demand + [Recorded Secondary DP Demand * (1.13848 / 1.07414)]. The loss factor 1.07414 is found in 15-loss Factors, col 1, line 103 and the loss factor 1.13848 is found in 15-loss Factors.

15-LossFactors, col 1, line 103 and the loss factor 1.13848 is found in 15-LossFactors, col 1, line 104.

Note 3: Total recorded Retail System Coincident Peaks (CP) (DEMD 1 - 5), Diversified Peaks (DP) (DEMD 6 - 8), and Non-Coincident Peaks (NCP) (DEMD 9 -12) for the Prior Year.

Note 3: Total recorded Retail System Coincident Peaks (CP) (DEMD 1 - 5), Diversified Peaks (DP) (DEMD 6 - 8), and Non-Coinciden Note 4: For each Customer, the sources for DEMD 6 - 8 and DEMD 9 - 12 are found on Line 113.

1) Prior Year Wholesale Primary Demand (kW) (Note 1)

Instructions: Add any new customers during the Annual Update Process.

Diversified Peak (DP): For each PG&E WDT Distribution Customer, the highest monthly demand coincident among each Distribution Customer's points of interconnection. For Customers with one point of interconnection, the Diversified Peak Demand and the Non-Coincident Peak Demand will be the same. **Non-Coincident Peak (NCP):** The Distribution Customer's highest monthly demand irrespective of the date or time the peak occurred in that month. For Customers with more than one POI, the NCP is a sum of each POIs NCP.

Non-Coincident Peak (NCP)

		Port Of Oakland	CCSF		PWRPA 2	Shelter Cove	WAPA	Westside		
<u>Line</u>	Month	(SA No. 3)	(SA No. 275)	N/A	(SA No. 56)	(SA No. 382)	(SA No. 17)	(SA No. 15)		<u>Line</u>
100	January	6,058	76,698	0	3,008	730	62,868	100		100
101	February	5,944	71,228	0	2,769	730	95,728	100		101
102	March	5,821	77,098	0	2,889	730	105,546	100		102
103	April	8,780	80,897	0	3,011	730	122,255	100		103
104	May	8,500	88,738	0	2,869	666	129,160	52		104
105	June	6,012	80,085	0	3,024	641	134,660	56		105
106	July	6,595	75,721	0	3,457	682	125,054	58		106
107	August	5,859	80,909	0	3,522	604	116,753	56		107
108	September	6,177	89,125	0	3,583	638	109,757	57		108
109	October	5,770	85,043	0	3,310	612	108,020	57		109
110	November	6,006	84,343	0	2,660	677	81,000	69		110
111	December	5,983	83,514	0	2,378	801	56,870	78		111
112	Total	77,505	973,400	0	36,480	8,241	1,247,671	883	0	112

Diversified Peak (DP)

		Port Of Oakland	CCSF		PWRPA 2	Shelter Cove	WAPA	Westside		
<u>Line</u>	Month	(SA No. 3)	(SA No. 275)	N/A	(SA No. 56)	(SA No. 382)	(SA No. 17)	(SA No. 15)	•••	<u>Line</u>
113	January	5,553	52,553	0	1,985	730	35,438	100		113
114	February	5,506	52,944	0	2,217	730	52,186	100		114
115	March	5,303	53,174	0	2,551	730	69,263	100		115
116	April	5,219	57,502	0	2,723	730	83,851	100		116
117	May	5,197	62,445	0	2,651	666	98,767	52		117
118	June	5,588	55,144	0	2,833	641	92,923	56		118
119	July	5,186	53,848	0	3,079	682	87,156	58		119
120	August	5,402	55,571	0	3,179	604	76,285	56		120
121	September	5,902	57,122	0	3,261	638	72,429	57		121
122	October	5,749	59,573	0	3,024	612	71,120	57		122
123	November	5,474	56,235	0	2,483	677	50,388	69		123
124	December	5,574	58,227	0	2,128	801	27,880	78		124
125	Total	65,653	674,338	0	32,114	8,241	817,686	883	0	125

2) Prior Year Wholesale Primary Distribution Revenue (Note 2)

Instructions: Add any new customers during the Annual Update Process.

		Port Of Oakland	CCSF		PWRPA 2	Shelter Cove	WAPA	Westside]
<u>Line</u>	Month	(SA No. 3)	(SA No. 275)	N/A	(SA No. 56)	(SA No. 382)	(SA No. 17)	(SA No. 15)		<u>Line</u>
200	January	\$34,291	\$1,120,761	\$0	\$63,821	\$14,167	\$1,978,264	\$1,342		200
201	February	\$34,291	\$1,120,761	\$0	\$63,821	\$14,167	\$1,978,264	\$1,342		201
202	March	\$34,291	\$1,120,761	\$0	\$63,821	\$14,167	\$1,978,264	\$1,342		202
203	April	\$34,291	\$1,120,761	\$0	\$63,821	\$14,167	\$1,978,264	\$1,342		203
204	May	\$34,291	\$909,569	\$0	\$41,466	\$10,484	\$1,693,451	\$961		204
205	June	\$34,291	\$806,276	\$0	\$43,706	\$10,090	\$1,689,801	\$1,035		205
206	July	\$34,291	\$747,387	\$0	\$50,051	\$10,735	\$1,499,419	\$1,072		206
207	August	\$34,291	\$664,091	\$0	\$50,990	\$9,508	\$1,470,061	\$1,035		207
208	September	\$34,291	\$1,071,615	\$0	\$51,872	\$10,043	\$1,442,394	\$1,053		208
209	October	\$34,291	\$1,012,554	\$0	\$47,926	\$9,633	\$1,467,907	\$1,053		209
210	November	\$34,291	\$1,014,074	\$0	\$38,532	\$10,657	\$1,116,281	\$1,275		210
211	December	\$34,291	\$1,007,124	\$0	\$34,456	\$12,609	\$790,757	\$1,441		211
212	Total	\$411,495	\$11,715,734	\$0	\$614,283	\$140,426	\$19,083,126	\$14,293	\$0	212

3) Prior Year Wholesale Secondary Demand (kW) (Note 1)

Non-Coincident Peak (NCP)

		CCSF		WAPA
<u>Line</u>	Month	(SA No. 275)	N/A	(SA No. 17)
300	January	119,042	0	35,814
301	February	59,974	0	45,904
302	March	97,366	0	51,576
303	April	83,982	0	54,844
304	May	59,977	0	59,647
305	June	60,160	0	59,899
306	July	54,993	0	59,108
307	August	70,078	0	57,829
308	September	62,961	0	55,222
309	October	59,847	0	49,197
310	November	60,639	0	41,899
311	December	61,823	0	36,677
312	Total	850,842	0	607,616

Diversified Peak (DP)

		CCSF		WAPA
<u>Line</u>	Month	(SA No. 275)	N/A	(SA No. 17)
313	January	67,303	0	20,717
314	February	35,449	0	28,201
315	March	68,417	0	29,053
316	April	56,567	0	33,229
317	May	34,873	0	42,425
318	June	35,735	0	42,862
319	July	32,674	0	41,871
320	August	41,014	0	38,394
321	September	39,850	0	36,778
322	October	36,222	0	26,908
323	November	37,638	0	20,915
324	December	38,022	0	17,480
325	Total	523,764	0	378,833

4) Prior Year Wholesale Secondary Distribution Revenue (Note 2)

		CCSF		WAPA
<u>Line</u>	Month	(SA No. 275)	N/A	(SA No. 17)
400	January	\$1,212,052	\$0	\$1,209,032
401	February	\$1,212,027	\$0	\$1,209,032
402	March	\$1,209,827	\$0	\$1,209,032
403	April	\$1,211,602	\$0	\$1,209,032
404	May	\$671,747	\$0	\$879,309
405	June	\$703,434	\$0	\$887,029
406	July	\$629,635	\$0	\$908,648
407	August	\$886,418	\$0	\$839,457
408	September	\$1,549,979	\$0	\$1,459,740
409	October	\$1,484,873	\$0	\$1,292,546
410	November	\$1,479,025	\$0	\$1,189,669
411	December	\$1,503,322	\$0	\$1,014,964
412	Total	\$13,753,941	\$0	\$13,307,492

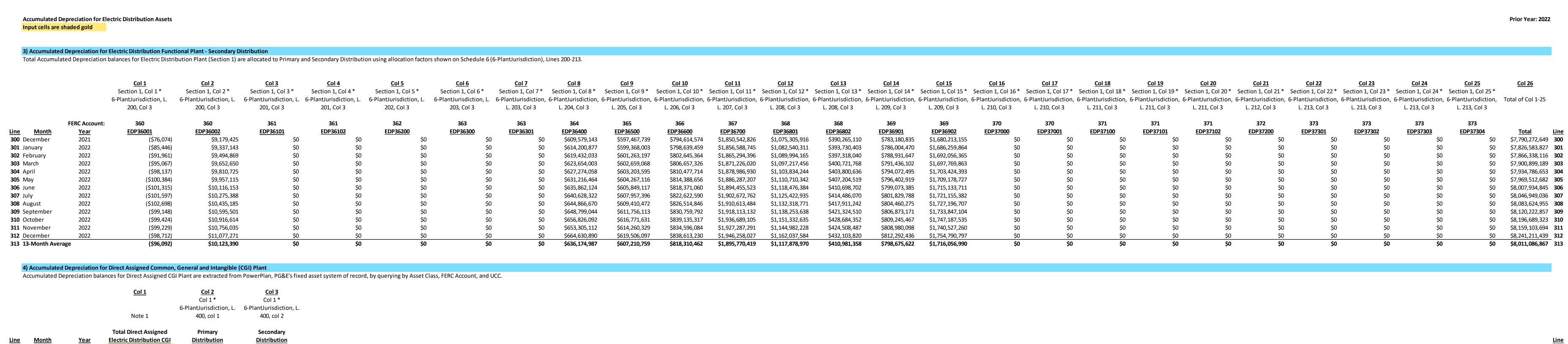
Note 1: Data is from each Customer's monthly billed Non-Coincident Peak demand.

Note 2: The Prior Year Primary and Secondy monthly Revenue can be found on each Customer's monthly bill.

Input cells are	snaded gold																										
1) Total Accum	ulated Depreciatio	on for Electric Distribution F	Functional Plant																								
	•		Plant are extracted from P			by querying by Asset Cla	nss, FERC Account, and UCC	C.																			
The monthly b	alances in Lines 100	0 -112 are the end-of-mont	th balances for Prior Year ar	nd December of Prior Y	ear - 1.																						
		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	Col 6	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>
																											Total of Col 1-25
	FERC Account:	360	360	361	361	362	363	363	364	365	366	367	368	368	369	369	370	370	371	371	371	372	373	373	373	373	
<u>Line</u> <u>Month</u>	<u>Year</u>	EDP36001	EDP36002	EDP36101	EDP36102	EDP36200	EDP36300	EDP36301	EDP36400	EDP36500	EDP36600	EDP36700	EDP36801	EDP36802	EDP36901	EDP36902	EDP37000	EDP37001	EDP37100	EDP37101	EDP37102	EDP37200	EDP37301	EDP37302	EDP37303	EDP37304	<u>Total</u> <u>Li</u>
100 December	2021	(\$154,848)	\$18,684,579	\$114,665,948	\$11,131,642	\$1,196,338,603	\$585,948	\$16,837,101	\$2,935,023,573	\$2,876,709,146	\$1,306,423,837	\$3,042,472,839	\$1,075,305,916	\$390,265,110	\$783,180,835	\$1,680,213,155	(\$48,152,844)	\$474,060,807	\$31,965,922	\$1,808	\$241,046	\$970,063	\$12,541,471	\$28,428,571	\$96,557,244	\$39,578,289	\$16,083,875,762 1
101 January	2022	(\$173,925)	\$19,005,612	\$114,860,337	\$11,109,800	\$1,205,125,860	\$585,948	\$17,002,913	\$2,957,276,461	\$2,885,858,609	\$1,313,041,139	\$3,052,412,919	\$1,082,540,311	\$393,730,403	\$786,004,470	\$1,686,259,864	(\$47,981,377)	\$478,996,270	\$31,965,922	\$1,893	\$251,876	\$970,063	\$12,581,108	\$28,557,666	\$96,935,671	\$39,664,552	\$16,166,584,362 1
102 February	2022	(\$187,185)	\$19,326,662	\$115,100,293	\$11,162,607	\$1,211,028,084	\$585,948	\$17,168,723	\$2,982,463,621	\$2,894,983,657	\$1,319,627,239	\$3,066,725,858	\$1,089,994,165	\$397,318,040	\$788,931,647	\$1,692,056,365	(\$47,407,462)	\$484,863,472	\$31,965,922	\$1,979	\$262,721	\$970,063	\$12,614,667	\$28,693,667	\$97,333,444	\$39,778,192	\$16,255,362,389 1
103 March	2022	(\$193,507)	\$19,647,821	\$115,220,632	\$11,215,421	\$1,215,514,865	\$585,948	(\$12,632,840)	\$3,002,791,714	\$2,901,704,544	\$1,326,223,295	\$3,076,478,026	\$1,097,217,456	\$400,721,768	\$791,436,102	\$1,697,769,863	(\$47,063,074)	\$490,608,230	\$31,965,922	\$2,064	\$273,910	\$970,063	\$12,659,615	\$28,826,750	\$97,736,930	\$39,812,984	\$16,299,494,503 1
104 April	2022	(\$199,756)	\$19,969,581	\$115,437,449	\$11,268,297	\$1,214,641,690	\$585,948	\$17,500,346	\$3,020,221,684	\$2,904,326,352	\$1,332,504,385	\$3,089,237,719	\$1,103,834,244	\$403,800,636	\$794,072,495	\$1,703,424,393	(\$46,713,574)	\$496,091,472	\$31,965,922	\$2,149	\$285,098	\$970,063	\$12,688,590	\$28,926,063	\$98,142,911	\$39,882,948	\$16,392,867,105 1
105 May	2022	(\$204,329)	\$20,267,557	\$115,414,746	\$11,321,191	\$1,224,505,012	\$585,722	\$17,666,157	\$3,039,203,723	\$2,909,447,031	\$1,338,934,355	\$3,101,240,087	\$1,110,710,342	\$407,204,519	\$796,402,919	\$1,709,178,727	(\$46,665,428)	\$501,312,639	\$31,965,922	\$2,234	\$296,285	\$970,063	\$12,730,062	\$29,031,172	\$98,552,535	\$40,017,314	\$16,470,090,558 1
106 June	2022 2022	(\$206,225) (\$206,700)	\$20,591,275	\$115,575,387 \$115,656,568	\$11,373,961	\$1,229,279,703 \$1,236,119,653	\$585,367 \$581,099	\$17,831,968 \$17,997,779	\$3,061,571,814 \$3.084.520.273	\$2,917,064,106	\$1,345,481,816 \$1.352.471.745	\$3,114,009,594	\$1,118,476,384	\$410,698,702 \$414,486,070	\$799,073,385	\$1,715,133,711	(\$46,281,614) (\$45,991,040)	\$506,256,659 \$511,015,610	\$31,965,922 \$31,965,922	\$2,320	\$307,473	\$970,063	\$12,766,522 \$12,814,682	\$29,160,233 \$29,299,427	\$98,965,998 \$99,305,219	\$40,078,759 \$40,244,999	\$16,551,393,285 1 \$16,637,715,354 1
107 July	2022	(\$206,799) (\$209,040)	\$20,915,397 \$21,240,660	\$115,608,258	\$11,424,852 \$11,477,761	\$1,230,119,053	\$578,093	\$17,997,779	\$3,084,520,273	\$2,927,215,127	\$1,352,471,745	\$3,128,179,536 \$3,141,234,856	\$1,125,422,935 \$1,132,318,771	\$417,911,242	\$801,829,788 \$804.460.275	\$1,721,155,382 \$1,727,196,707	(\$45,991,040) (\$45.687.934)	\$511,015,610	\$31,965,922	\$2,405 \$2,496	\$318,661 \$329,849	\$970,063 \$934,249	\$12,814,082	\$29,408,114	\$99,687,718	\$40,244,999	\$16,717,004,944 1
108 August109 September	2022	(\$201,815)	\$21,566,980	\$115,554,676	\$11,528,893	\$1,250,467,836	\$573,685	\$18,329,401	\$3,123,860,961	\$2,934,211,430	\$1,365,850,100	\$3,153,565,010	\$1,138,253,638	\$421,324,510	\$806,873,171	\$1,727,190,707	(\$45,390,782)	\$520,527,833	\$31,965,922	\$2,712	\$341,036	\$901,010	\$12,849,056	\$29,547,182	\$100,112,503	\$40,507,820	\$16,798,304,771 1
110 October	2022	(\$202,377)	\$22,220,603	\$115,473,883	\$11,618,401	\$1,258,406,190	\$570,822	\$18,661,023	\$3,162,509,877	\$2,943,303,320	\$1,379,620,279	\$3,184,105,720	\$1,151,332,635	\$428,684,352	\$809,245,467	\$1,747,187,535	(\$44.588.729)	\$531,046,634	\$31,965,922	\$4,084	\$365,705	\$892,345	\$12,830,030	\$29,829,953	\$100,112,303	\$40,868.324	\$16,963,409,174 1
111 November	2022	(\$201,979)	\$21,893,745	\$115,453,000	\$11,580,523	\$1,250,038,070	\$570,822	\$18,495,212	\$3,102,303,877	\$2,505,054,221	\$1,372,157,337	\$3,168,648,221	\$1,144,982,228	\$424,508,487	\$808,980,098	\$1,740,527,260	(\$45.040.637)	\$525,550,595	\$31,965,922	\$3,027	\$352,224	\$891,488	\$12,932,278	\$29,687,994	\$100,535,148	\$40,708,112	\$16,878,339,045 1
		(7201,373)	721,000,740						\$3,200,088,702	¢2,337,302,712	1.1	\$3,100,070,221	¢1.144,302,220			\$1,754,790,797	(\$44.103.149)	\$537.027.612	\$31,965,922	\$7,791	\$379,189	\$890,852	\$13.021.169	\$29,966,408	\$101,379,770	\$41.032.165	\$17,066,522,788 1
	2022	(\$200,926)	\$22 547 616	\$115 391 928	\$11 666 495	S1 263 417 814	S571 856	\$1X X76 X34	33 /UU UAA /U/	77 987 870 770	31 3/A /DI 91D	17 199 677 901	51 ID/ U3/ 584	5437 TU3 870	5X 1 / 79 / 43h			777/U//DI/	11 4D1 4//								
112 December 113 13-Month Ave	d Depreciation for I		\$22,547,616 \$20,606,007 ional Plant - Primary Distrib oution Plant (Section 1) are		\$11,666,495 \$11,375,373 and Secondary Distribution	\$1,263,417,814 \$1,230,588,602 using allocation factors	\$571,856 \$580,571 shown on Schedules 6 (6-	\$18,826,834 \$15,526,785 PlantJurisdiction), I	\$3,063,078,198	\$2,982,820,226 \$2,923,620,193	\$1,378,761,916 \$1,345,382,188	\$3,116,831,411	\$1,117,878,970	\$432,103,820 \$410,981,358	\$812,292,436 \$798,675,622	\$1,716,056,990	(\$46,235,973)	\$505,676,463	\$31,965,922	\$2,843	\$308,083	\$943,881	\$12,774,430	\$29,181,785	\$98,938,702	\$40,191,877	
112 December 113 13-Month Ave	rage d Depreciation for I ated Depreciation b	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution Function I Col 1 Section 1, Col 1*	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 *	\$115,339,470 oution	\$11,375,373 Ind Secondary Distribution Col 4 Section 1, Col 4 *	\$1,230,588,602	\$580,571 shown on Schedules 6 (6- <u>Col 6</u> Section 1, Col 6 *	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 *	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 *	\$2,923,620,193 Col 9 Section 1, Col 9 *	\$1,345,382,188 Col 10 Section 1, Col 10 *	<u>Col 11</u> Section 1, Col 11 *	<u>Col 12</u> Section 1, Col 12 *	\$410,981,358 Col 13 Section 1, Col 13 *	\$798,675,622 Col 14 Section 1, Col 14 *	\$1,716,056,990 Col 15 Section 1, Col 15 * 5	(\$46,235,973) Col 16 Section 1, Col 16 * S	\$505,676,463 <u>Col 17</u> Section 1, Col 17 *	\$31,965,922 Col 18 Section 1, Col 18 *	\$2,843 Col 19 Section 1, Col 19 *	\$308,083 Col 20 Section 1, Col 20 *	Section 1, Col 21	\$12,774,430 <u>Col 22</u> Section 1, Col 22 * S	\$29,181,785 Col 23 Section 1, Col 23 * 5	\$98,938,702 Col 24 Section 1, Col 24 *	\$40,191,877 Col 25 Section 1, Col 25 *	\$16,560,074,157 1
112 December 113 13-Month Ave	rage d Depreciation for I ated Depreciation b	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution Function Function balances for Electric Distribution Function	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2	\$115,339,470 Dution allocated to Primary ar Col 3	\$11,375,373 Ind Secondary Distribution Col 4 Section 1, Col 4 *	\$1,230,588,602 using allocation factors Col 5 Section 1, Col 5 *	\$580,571 shown on Schedules 6 (6- <u>Col 6</u> Section 1, Col 6 *	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 *	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 *	\$2,923,620,193 Col 9 Section 1, Col 9 *	\$1,345,382,188 Col 10 Section 1, Col 10 * S-PlantJurisdiction, 6	<u>Col 11</u> Section 1, Col 11 *	<u>Col 12</u> Section 1, Col 12 *	\$410,981,358 Col 13 Section 1, Col 13 *	Col 14 Section 1, Col 14 * -PlantJurisdiction, 6	\$1,716,056,990 Col 15	(\$46,235,973) Col 16 Section 1, Col 16 * S F-PlantJurisdiction, 6	\$505,676,463 <u>Col 17</u> Section 1, Col 17 *	\$31,965,922 Col 18 Section 1, Col 18 *	\$2,843 Col 19 Section 1, Col 19 *	\$308,083 Col 20 Section 1, Col 20 *	Section 1, Col 21 * Section, 6	\$12,774,430 <u>Col 22</u> Section 1, Col 22 * S	\$29,181,785 Col 23 Section 1, Col 23 * Section, 6	\$98,938,702 Col 24 Section 1, Col 24 *	\$40,191,877 Col 25 Section 1, Col 25 *	\$16,560,074,157 1
112 December 113 13-Month Ave	rage d Depreciation for I ated Depreciation b	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution Function Col 1 Section 1, Col 1 * 6-PlantJurisdiction, L. 200, Col 2	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2	\$115,339,470 Dution allocated to Primary ar Col 3 Section 1, Col 3 * 5-PlantJurisdiction, L. 201, Col 2	\$11,375,373 Ind Secondary Distribution Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2	\$1,230,588,602 using allocation factors: Col 5 Section 1, Col 5 * S-PlantJurisdiction, L. 202, Col 2	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * 6-PlantJurisdiction, (L. 204, Col 2	\$2,923,620,193 Col 9 Section 1, Col 9 * 6-PlantJurisdiction, 6	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, 6 L. 207, Col 2	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * -PlantJurisdiction, 6	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 FelantJurisdiction, 6 L. 209, Col 2	(\$46,235,973) Col 16 Section 1, Col 16 * S F-PlantJurisdiction, 6- L. 210, Col 2	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * FelantJurisdiction, 6 L. 211, Col 2	\$2,843 Col 19 Section 1, Col 19 * 5-PlantJurisdiction, 6 L. 211, Col 2	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Col 21 Section 1, Col 21 * 5 PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2	\$16,560,074,157 1
112 December 113 13-Month Ave 2) Accumulate Total Accumul	rage d Depreciation for I ated Depreciation be	(\$195,593) Electric Distribution Function balances for Electric Distrib Col 1 Section 1, Col 1 * 6-PlantJurisdiction, L. 200, Col 2	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2	\$115,339,470 Dution allocated to Primary ar Col 3 Section 1, Col 3 * 5-PlantJurisdiction, L. 201, Col 2 361	\$11,375,373 Ind Secondary Distribution Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361	\$1,230,588,602 using allocation factors and the section factors and the section factors are section factors and the section factors are section factors and factors are section factors.	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * 6-PlantJurisdiction, (L. 204, Col 2) 364	\$2,923,620,193 Col 9 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25
112 December 113 13-Month Ave 2) Accumulate Total Accumul	rage d Depreciation for I ated Depreciation be FERC Account: Year	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution Function Col 1 Section 1, Col 1 * 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001	\$20,606,007 ional Plant - Primary Distrib oution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002	\$115,339,470 Dution allocated to Primary are Col 3 Section 1, Col 3 * 5-PlantJurisdiction, L. 201, Col 2 361 EDP36101	\$11,375,373 Ind Secondary Distribution Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102	\$1,230,588,602 Let using allocation factors and the section of th	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * 6-PlantJurisdiction, 6 L. 204, Col 2 364 EDP36400	\$2,923,620,193 Col 9 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600	Col 11 Section 1, Col 11 * S-PlantJurisdiction, Col 2 367 EDP36700	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * -PlantJurisdiction, 6	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 FelantJurisdiction, 6 L. 209, Col 2	(\$46,235,973) Col 16 Section 1, Col 16 * S F-PlantJurisdiction, 6- L. 210, Col 2	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * FelantJurisdiction, 6 L. 211, Col 2	\$2,843 Col 19 Section 1, Col 19 * 5-PlantJurisdiction, 6 L. 211, Col 2	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Col 21 Section 1, Col 21 * 5 PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2	\$16,560,074,157 1 Col 26 Total of Col 1-25 Total Li
112 December 113 13-Month Ave 2) Accumulate Total Accumul Line Month 200 December	rage d Depreciation for I ated Depreciation be	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155	\$115,339,470 Dution allocated to Primary ar Col 3 Section 1, Col 3 * 5-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948	\$11,375,373 Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102 \$11,131,642	\$1,230,588,602 Leading allocation factors and the section factors and the section factors are section factors and the section factors are section factors and factors are section factors are section factors are section factors and factors are section factors.	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * E-PlantJurisdiction, L. 204, Col 2 364 EDP36400 \$2,325,444,429	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25 Total \$7,657,410,735 2
112 December 113 13-Month Ave 2) Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Total Accumulate Tot	rage d Depreciation for I ated Depreciation be FERC Account: Year	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution 1, Col 1 * 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479)	\$20,606,007 ional Plant - Primary Distrib oution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469	\$115,339,470 Dution allocated to Primary ar Col 3 Section 1, Col 3 * S-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337	\$11,375,373 and Secondary Distribution Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800	\$1,230,588,602 Leaving allocation factors and allocation factors and allocation factors are section 1, Col 5 * Section 1, Co	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * 6-PlantJurisdiction, Cl. 204, Col 2 364 EDP36400 \$2,325,444,429 \$2,343,075,584	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681	Col 11 Section 1, Col 11 * S-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25 Total \$7,657,410,735 2 \$7,698,056,891 2
112 December 113 13-Month Ave 2) Accumulate Total Accumul Line Month 200 December 201 January 202 February	FERC Account: Year 2021 2022 2022	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution 1, Col 1 * 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479) (\$95,224)	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469 \$9,831,793	\$115,339,470 Dution allocated to Primary ar Col 3 Section 1, Col 3 * S-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337 \$115,100,293	\$11,375,373 Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800 \$11,162,607	\$1,230,588,602 Leading allocation factors and allocation factors and allocation factors are section 1, Col 5 * Section 1, Co	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913 \$17,168,723	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * Fernal Jurisdiction, Col 2 364 EDP36400 \$2,325,444,429 \$2,343,075,584 \$2,363,031,588	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605 \$2,293,720,460	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681 \$516,981,875	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174 \$1,201,431,462	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25 Total \$7,657,410,735 2 \$7,698,056,891 2 \$7,739,947,608 2
112 December 113 13-Month Ave 2) Accumulate Total Accumu	FERC Account: Year 2021 2022 2022	(\$195,593) Electric Distribution Function balances for Electric Distrib Col 1 Section 1, Col 1 * 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479) (\$95,224) (\$98,440)	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469 \$9,831,793 \$9,995,172	\$115,339,470 Dution allocated to Primary are Col 3 Section 1, Col 3 * S-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337 \$115,100,293 \$115,220,632	\$11,375,373 Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800 \$11,162,607 \$11,215,421	\$1,230,588,602 Col 5 Section 1, Col 5 * S-PlantJurisdiction, L. 202, Col 2 362 EDP36200 \$1,196,338,603 \$1,205,125,860 \$1,211,028,084 \$1,215,514,865	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913 \$17,168,723 (\$12,632,840)	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * S-PlantJurisdiction, L. 204, Col 2 364 EDP36400 \$2,325,444,429 \$2,343,075,584 \$2,363,031,588 \$2,379,137,711	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605 \$2,293,720,460 \$2,299,045,476	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681 \$516,981,875 \$519,565,969	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174 \$1,201,431,462 \$1,205,252,006	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25 \$7,657,410,735 2 \$7,698,056,891 2 \$7,739,947,608 2 \$7,739,947,608 2 \$7,742,801,920 2
112 December 113 13-Month Ave 2) Accumulate Total Accumu	FERC Account: Year 2021 2022 2022 2022 2022	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution 1, Col 1 Section 1, Col 1* 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479) (\$95,224) (\$98,440) (\$101,619)	\$20,606,007 ional Plant - Primary Distrib oution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469 \$9,831,793 \$9,995,172 \$10,158,856	\$115,339,470 Soution allocated to Primary ar Col 3 Section 1, Col 3 * S-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337 \$115,100,293 \$115,220,632 \$115,437,449	\$11,375,373 Secondary Distribution Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800 \$11,162,607 \$11,215,421 \$11,268,297	\$1,230,588,602 Leaving allocation factors and allocation factors are section 1, Col 5 * Section 1, Col 5	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913 \$17,168,723 (\$12,632,840) \$17,500,346	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * Fernal Jurisdiction, Col 2 364 EDP36400 \$2,325,444,429 \$2,343,075,584 \$2,363,031,588	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605 \$2,293,720,460 \$2,299,045,476 \$2,301,122,758	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681 \$516,981,875	Col 11 Section 1, Col 11 * FelantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174 \$1,201,431,462 \$1,205,252,006 \$1,210,250,789	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25 Total \$7,657,410,735 2 \$7,698,056,891 2 \$7,739,947,608 2 \$7,742,801,920 2 \$7,795,838,810 2
112 December 113 13-Month Ave 2) Accumulate Total Accumu	FERC Account: Year 2021 2022 2022	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution 1, Col 1 * 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479) (\$95,224) (\$98,440) (\$101,619) (\$103,946)	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469 \$9,831,793 \$9,995,172	\$115,339,470 Dution allocated to Primary are Col 3 Section 1, Col 3 * S-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337 \$115,100,293 \$115,220,632	\$11,375,373 Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800 \$11,162,607 \$11,215,421	\$1,230,588,602 Col 5 Section 1, Col 5 * S-PlantJurisdiction, L. 202, Col 2 362 EDP36200 \$1,196,338,603 \$1,205,125,860 \$1,211,028,084 \$1,215,514,865	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913 \$17,168,723 (\$12,632,840)	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * S-PlantJurisdiction, Cl. 204, Col 2 364 EDP36400 \$2,325,444,429 \$2,343,075,584 \$2,363,031,588 \$2,379,137,711 \$2,392,947,626	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605 \$2,293,720,460 \$2,299,045,476	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681 \$516,981,875 \$519,565,969 \$522,026,671	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174 \$1,201,431,462 \$1,205,252,006	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25 Total \$7,657,410,735 2 \$7,698,056,891 2 \$7,739,947,608 2 \$7,742,801,920 2 \$7,795,838,810 2 \$7,832,365,076 2
112 December 113 13-Month Ave 2) Accumulate Total Accumu	FERC Account: Year 2021 2022 2022 2022 2022 2022	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution 1, Col 1 Section 1, Col 1* 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479) (\$95,224) (\$98,440) (\$101,619)	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469 \$9,831,793 \$9,995,172 \$10,158,856 \$10,310,441	\$115,339,470 Dution allocated to Primary ar Col 3 Section 1, Col 3 * S-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337 \$115,100,293 \$115,220,632 \$115,437,449 \$115,414,746	\$11,375,373 Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800 \$11,162,607 \$11,215,421 \$11,268,297 \$11,321,191 \$11,373,961	\$1,230,588,602 Col 5 Section 1, Col 5 * 5-PlantJurisdiction, L. 202, Col 2 362 EDP36200 \$1,196,338,603 \$1,205,125,860 \$1,211,028,084 \$1,215,514,865 \$1,214,641,690 \$1,224,505,012	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913 \$17,168,723 (\$12,632,840) \$17,500,346 \$17,666,157	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * Ferent Jurisdiction, Cl. 204, Col 2 364 EDP36400 \$2,325,444,429 \$2,343,075,584 \$2,363,031,588 \$2,379,137,711 \$2,392,947,626 \$2,407,987,259	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605 \$2,293,720,460 \$2,299,045,476 \$2,301,122,758 \$2,305,179,915	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681 \$516,981,875 \$519,565,969 \$522,026,671 \$524,545,699	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174 \$1,201,431,462 \$1,205,252,006 \$1,210,250,789 \$1,214,952,879	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25 Total \$7,657,410,735 2 \$7,698,056,891 2 \$7,739,947,608 2 \$7,742,801,920 2 \$7,795,838,810 2 \$7,832,365,076 2 \$7,832,365,076 2 \$7,869,266,104 2
112 December 113 13-Month Ave 2) Accumulate Total Accumu	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution 1, Col 1 Section 1, Col 1* 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479) (\$95,224) (\$98,440) (\$101,619) (\$103,946) (\$104,910)	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469 \$9,831,793 \$9,995,172 \$10,158,856 \$10,310,441 \$10,475,122	\$115,339,470 Dution allocated to Primary are Col 3 Section 1, Col 3 * S-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337 \$115,100,293 \$115,220,632 \$115,437,449 \$115,414,746 \$115,575,387	\$11,375,373 Secondary Distribution Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800 \$11,162,607 \$11,215,421 \$11,268,297 \$11,321,191	\$1,230,588,602 Col 5 Section 1, Col 5 * S-PlantJurisdiction, L. 202, Col 2 362 EDP36200 \$1,196,338,603 \$1,205,125,860 \$1,211,028,084 \$1,215,514,865 \$1,214,641,690 \$1,224,505,012 \$1,229,279,703	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913 \$17,168,723 (\$12,632,840) \$17,500,346 \$17,666,157 \$17,831,968	\$3,063,078,198 Section 1, Col 8 * Fernant Jurisdiction, Col 2 364 EDP36400 \$2,325,444,429 \$2,343,075,584 \$2,363,031,588 \$2,379,137,711 \$2,392,947,626 \$2,407,987,259 \$2,425,709,690	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605 \$2,293,720,460 \$2,293,720,460 \$2,299,045,476 \$2,301,122,758 \$2,305,179,915 \$2,311,214,990	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681 \$516,981,875 \$519,565,969 \$522,026,671 \$524,545,699 \$527,110,756	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174 \$1,201,431,462 \$1,205,252,006 \$1,210,250,789 \$1,214,952,879 \$1,220,214,071	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25 Total \$7,657,410,735 2 \$7,698,056,891 2 \$7,739,947,608 2 \$7,742,801,920 2 \$7,795,838,810 2 \$7,832,365,076 2 \$7,869,266,104 2 \$7,910,820,368 2
112 December 113 13-Month Ave 2) Accumulate Total Accumu	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022 202	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution 1, Col 1 Section 1, Col 1* 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479) (\$95,224) (\$98,440) (\$101,619) (\$103,946) (\$104,910) (\$105,202)	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469 \$9,831,793 \$9,995,172 \$10,158,856 \$10,310,441 \$10,475,122 \$10,640,008	\$115,339,470 Soution allocated to Primary are Col 3 Section 1, Col 3 * 5-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337 \$115,100,293 \$115,220,632 \$115,437,449 \$115,414,746 \$115,575,387 \$115,656,568	\$11,375,373 Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800 \$11,162,607 \$11,215,421 \$11,268,297 \$11,321,191 \$11,373,961 \$11,424,852	\$1,230,588,602 Col 5 Section 1, Col 5 * S-PlantJurisdiction, L. 202, Col 2 362 EDP36200 \$1,196,338,603 \$1,205,125,860 \$1,211,028,084 \$1,215,514,865 \$1,214,641,690 \$1,224,505,012 \$1,229,279,703 \$1,236,119,653	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913 \$17,168,723 (\$12,632,840) \$17,500,346 \$17,666,157 \$17,831,968 \$17,997,779	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * Fernal Jurisdiction, Call L. 204, Col 2 364 EDP36400 \$2,325,444,429 \$2,343,075,584 \$2,363,031,588 \$2,379,137,711 \$2,392,947,626 \$2,407,987,259 \$2,425,709,690 \$2,443,891,952	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605 \$2,293,720,460 \$2,293,720,460 \$2,299,045,476 \$2,301,122,758 \$2,305,179,915 \$2,311,214,990 \$2,319,257,731	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681 \$516,981,875 \$519,565,969 \$522,026,671 \$524,545,699 \$527,110,756 \$529,849,155	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174 \$1,201,431,462 \$1,205,252,006 \$1,210,250,789 \$1,214,952,879 \$1,220,214,071 \$1,225,506,774	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25 Total \$7,657,410,735 2 \$7,698,056,891 2 \$7,739,947,608 2 \$7,742,801,920 2 \$7,795,838,810 2 \$7,832,365,076 2 \$7,869,266,104 2 \$7,910,820,368 2 \$7,947,134,341 2
112 December 113 13-Month Ave 2) Accumulate Total Accumu	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022 202	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution 1, Col 1 * 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479) (\$95,224) (\$98,440) (\$101,619) (\$103,946) (\$104,910) (\$105,202) (\$106,342)	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2* 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469 \$9,831,793 \$9,995,172 \$10,158,856 \$10,310,441 \$10,475,122 \$10,640,008 \$10,805,475	\$115,339,470 Dution allocated to Primary are Col 3 Section 1, Col 3 * 5-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337 \$115,100,293 \$115,220,632 \$115,437,449 \$115,414,746 \$115,575,387 \$115,656,568 \$115,608,258	\$11,375,373 Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800 \$11,162,607 \$11,215,421 \$11,268,297 \$11,321,191 \$11,373,961 \$11,424,852 \$11,477,761	\$1,230,588,602 Col 5 Section 1, Col 5 * S-PlantJurisdiction, L. 202, Col 2 362 EDP36200 \$1,196,338,603 \$1,205,125,860 \$1,211,028,084 \$1,215,514,865 \$1,214,641,690 \$1,224,505,012 \$1,229,279,703 \$1,236,119,653 \$1,242,768,453	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913 \$17,168,723 (\$12,632,840) \$17,500,346 \$17,666,157 \$17,831,968 \$17,997,779 \$18,163,590	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * FerlantJurisdiction, Cl. 204, Col 2 364 EDP36400 \$2,325,444,429 \$2,343,075,584 \$2,363,031,588 \$2,379,137,711 \$2,392,947,626 \$2,407,987,259 \$2,425,709,690 \$2,443,891,952 \$2,460,060,555	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605 \$2,293,720,460 \$2,293,720,460 \$2,299,045,476 \$2,301,122,758 \$2,305,179,915 \$2,311,214,990 \$2,319,257,731 \$2,324,800,978	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681 \$516,981,875 \$519,565,969 \$522,026,671 \$524,545,699 \$527,110,756 \$529,849,155 \$532,356,148	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174 \$1,201,431,462 \$1,205,252,006 \$1,210,250,789 \$1,214,952,879 \$1,220,214,071 \$1,225,506,774 \$1,230,621,373	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 1 Col 26 Total of Col 1-25 Total \$7,657,410,735 2 \$7,698,056,891 2 \$7,739,947,608 2 \$7,742,801,920 2 \$7,795,838,810 2 \$7,832,365,076 2 \$7,869,266,104 2 \$7,910,820,368 2 \$7,947,134,341 2 \$7,986,676,619 2
112 December 113 13-Month Ave 2) Accumulate Total Accumu	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022 202	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution 1, Col 1 Section 1, Col 1* 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479) (\$95,224) (\$98,440) (\$101,619) (\$103,946) (\$104,910) (\$105,202) (\$106,342) (\$102,666)	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469 \$9,831,793 \$9,995,172 \$10,158,856 \$10,310,441 \$10,475,122 \$10,640,008 \$10,805,475 \$10,971,480	\$115,339,470 Soution allocated to Primary ar Col 3 Section 1, Col 3 * 5-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337 \$115,100,293 \$115,220,632 \$115,437,449 \$115,414,746 \$115,575,387 \$115,656,568 \$115,608,258 \$115,554,676	\$11,375,373 Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800 \$11,162,607 \$11,215,421 \$11,268,297 \$11,321,191 \$11,373,961 \$11,424,852 \$11,477,761 \$11,528,893	\$1,230,588,602 Col 5 Section 1, Col 5 * S-PlantJurisdiction, L. 202, Col 2 362 EDP36200 \$1,196,338,603 \$1,205,125,860 \$1,211,028,084 \$1,215,514,865 \$1,214,641,690 \$1,224,505,012 \$1,229,279,703 \$1,236,119,653 \$1,242,768,453 \$1,250,467,836	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913 \$17,168,723 (\$12,632,840) \$17,500,346 \$17,666,157 \$17,831,968 \$17,997,779 \$18,163,590 \$18,329,401	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * Fernal Jurisdiction, Color Colo	\$2,923,620,193 Col 9 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605 \$2,293,720,460 \$2,299,045,476 \$2,301,122,758 \$2,305,179,915 \$2,311,214,990 \$2,319,257,731 \$2,324,800,978 \$2,333,749,213	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681 \$516,981,875 \$519,565,969 \$522,026,671 \$524,545,699 \$527,110,756 \$529,849,155 \$532,356,148 \$535,090,307	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174 \$1,201,431,462 \$1,205,252,006 \$1,210,250,789 \$1,214,952,879 \$1,220,214,071 \$1,225,506,774 \$1,230,621,373 \$1,235,451,878	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	**Total of Col 1-25** **Total of Col 1-25** **Total
112 December 113 13-Month Ave 2) Accumulate Total Accumul Line Month 200 December 201 January 202 February 203 March 204 April 205 May 206 June 207 July 208 August 209 September 210 October	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022 202	(\$195,593) Electric Distribution Function balances for Electric Distribution Function balances for Electric Distribution 1, Col 1 Section 1, Col 1 * 6-PlantJurisdiction, L. 200, Col 2 360 EDP36001 (\$78,774) (\$88,479) (\$95,224) (\$98,440) (\$101,619) (\$103,946) (\$104,910) (\$105,202) (\$106,342) (\$102,666) (\$102,953)	\$20,606,007 ional Plant - Primary Distriboution Plant (Section 1) are Col 2 Section 1, Col 2 * 6-PlantJurisdiction, L. 6 200, Col 2 360 EDP36002 \$9,505,155 \$9,668,469 \$9,831,793 \$9,995,172 \$10,158,856 \$10,310,441 \$10,475,122 \$10,640,008 \$10,805,475 \$10,971,480 \$11,303,988	\$115,339,470 Soution allocated to Primary are Col 3 Section 1, Col 3 * 5-PlantJurisdiction, L. 201, Col 2 361 EDP36101 \$114,665,948 \$114,860,337 \$115,100,293 \$115,220,632 \$115,437,449 \$115,414,746 \$115,575,387 \$115,656,568 \$115,608,258 \$115,554,676 \$115,473,883	\$11,375,373 Secondary Distribution Col 4 Section 1, Col 4 * 6-PlantJurisdiction, L. 6 201, Col 2 361 EDP36102 \$11,131,642 \$11,109,800 \$11,162,607 \$11,215,421 \$11,268,297 \$11,321,191 \$11,373,961 \$11,424,852 \$11,477,761 \$11,528,893 \$11,618,401	\$1,230,588,602 Col 5 Section 1, Col 5 * Ferent Jurisdiction, L. 202, Col 2 362 EDP36200 \$1,196,338,603 \$1,205,125,860 \$1,211,028,084 \$1,215,514,865 \$1,214,641,690 \$1,224,505,012 \$1,229,279,703 \$1,236,119,653 \$1,242,768,453 \$1,250,467,836 \$1,258,406,190	\$580,571 shown on Schedules 6 (6- Col 6 Section 1, Col 6 * 6-PlantJurisdiction, L. 6- 203, Col 2 363 EDP36300 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948 \$585,948	\$15,526,785 PlantJurisdiction), I Col 7 Section 1, Col 7 * PlantJurisdiction, 6 L. 203, Col 2 363 EDP36301 \$16,837,101 \$17,002,913 \$17,168,723 (\$12,632,840) \$17,500,346 \$17,666,157 \$17,831,968 \$17,997,779 \$18,163,590 \$18,329,401 \$18,661,023	\$3,063,078,198 Lines 200-213. Col 8 Section 1, Col 8 * PlantJurisdiction, Cl. 204, Col 2 364 EDP36400 \$2,325,444,429 \$2,343,075,584 \$2,363,031,588 \$2,379,137,711 \$2,392,947,626 \$2,407,987,259 \$2,425,709,690 \$2,443,891,952 \$2,460,060,555 \$2,475,061,917 \$2,505,683,786	\$2,923,620,193 \$2,923,620,193 Section 1, Col 9 * 6-PlantJurisdiction, 6 L. 205, Col 2 365 EDP36500 \$2,279,241,407 \$2,286,490,605 \$2,293,720,460 \$2,293,720,460 \$2,299,045,476 \$2,301,122,758 \$2,305,179,915 \$2,311,214,990 \$2,319,257,731 \$2,324,800,978 \$2,333,749,213 \$2,352,882,590	\$1,345,382,188 Col 10 Section 1, Col 10 * 6-PlantJurisdiction, 6 L. 206, Col 2 366 EDP36600 \$511,809,263 \$514,401,681 \$516,981,875 \$519,565,969 \$522,026,671 \$524,545,699 \$524,545,699 \$527,110,756 \$529,849,155 \$532,356,148 \$535,090,307 \$540,484,962	Col 11 Section 1, Col 11 * 5-PlantJurisdiction, L. 207, Col 2 367 EDP36700 \$1,191,930,013 \$1,195,824,174 \$1,201,431,462 \$1,205,252,006 \$1,210,250,789 \$1,214,952,879 \$1,220,214,071 \$1,225,506,774 \$1,230,621,373 \$1,235,451,878 \$1,247,416,615	Col 12 Section 1, Col 12 * 6-PlantJurisdiction, 6 L. 208, Col 2	\$410,981,358 Col 13 Section 1, Col 13 * PlantJurisdiction, 6 L. 208, Col 2 368	\$798,675,622 Col 14 Section 1, Col 14 * -PlantJurisdiction, 6 L. 209, Col 2 369	\$1,716,056,990 Col 15 Section 1, Col 15 * 5 PlantJurisdiction, 6 L. 209, Col 2 369	(\$46,235,973) Col 16 Section 1, Col 16 * Signification, 6- L. 210, Col 2 370	\$505,676,463 Col 17 Section 1, Col 17 * PlantJurisdiction, 6 L. 210, Col 2	\$31,965,922 Col 18 Section 1, Col 18 * i-PlantJurisdiction, 6 L. 211, Col 2 371	\$2,843 Col 19 Section 1, Col 19 * S-PlantJurisdiction, 6 L. 211, Col 2 371	\$308,083 Col 20 Section 1, Col 20 * -PlantJurisdiction, 6 L. 211, Col 2	\$943,881 Section 1, Col 21 * 5 -PlantJurisdiction, 6 L. 212, Col 2	\$12,774,430 Col 22 Section 1, Col 22 * S -PlantJurisdiction, 6- L. 213, Col 2 373	\$29,181,785 Col 23 Section 1, Col 23 * S PlantJurisdiction, 6 L. 213, Col 2	\$98,938,702 Col 24 Section 1, Col 24 * 5 PlantJurisdiction, 6 L. 213, Col 2	\$40,191,877 Col 25 Section 1, Col 25 * PlantJurisdiction, L. 213, Col 2 373	\$16,560,074,157 12 <u>Col 26</u> Total of Col 1-25

Prior Year: 2022

Accumulated Depreciation for Electric Distribution Assets



\$211,235,011 \$203,996,249 See RY2023 Model, 10-AccDep, L. 401, col 1

\$223,637,076 \$215,973,310 See WP_10-AccDep 4, L. 122, col 10 \$217,436,044 \$209,984,779 (Line 400 + Line 401)/2

400 December 2021

402 Average

401 December 2022

\$434,947,003 \$460,483,684

\$447,715,343

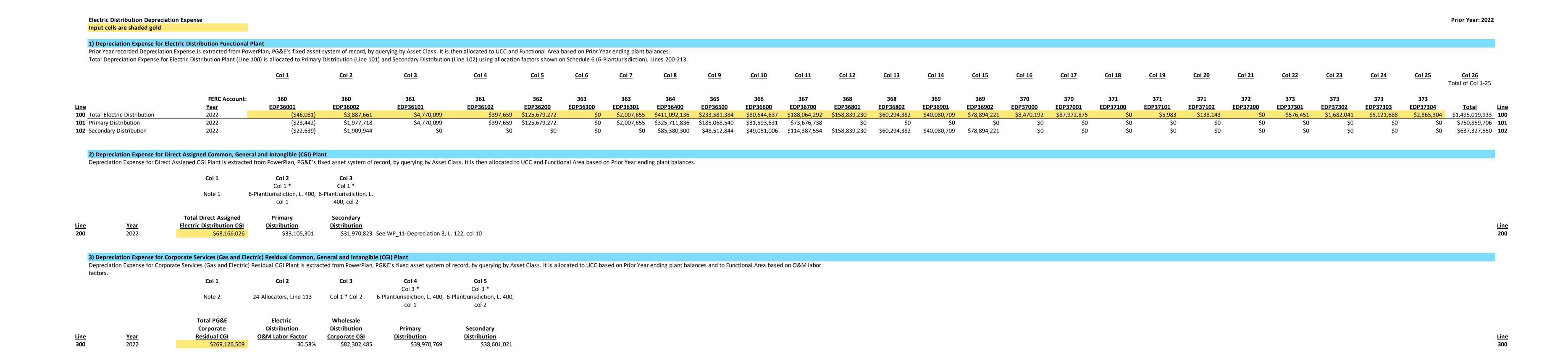
nput cells are shaded gold						
	on for Corporate Services (Gas					
		s (Gas and Electric) Residua	l CGI Plant are extracted f	from PowerPlan, PG&E's	d asset system of record, by querying by Asset Class, FERC Account, and UCC. Corporate Services (Gas and Electric) Residual CGI is allocated to	
unctional Areas based on						
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	Note 2	24 Allanahana Lina 442	C-14*C-12 C	Col 3 *	Col 3 *	
	Note 2	24-Allocators, Line 113	Col 1 * Col 2 6-	-PlantJurisdiction, L. 6 400, col 1	ntJurisdiction, L. 400, col 2	
				400, 001 1	400, COI 2	
		Electric	Wholesale			
	Total PG&E	Distribution	Distribution	Primary	Secondary	
Month Year ecember 2021	Residual CGI	O&M Labor Factor	Corporate CGI	<u>Distribution</u>	<u>Distribution</u>	
		30.58%		\$149,517,647	\$144,393,862 See RY2023 Model, 10-AccDep, L. 501, col 1	
ecember 2022		30.58%		\$166,489,400	\$160,784,014 See WP_10-AccDep 4, L. 122, col 14	
verage	\$1,063,850,842		\$325,339,813	\$158,003,523	\$152,588,938 (Line 500 + Line 501)/2	
ccumulated Depreciation	barances for corporate service			· · · - · · · · · · · · · · · · · ·	record, by querying by Asset Class, FERC Account, and UCC. Corporate Services (Electric) Residual CGI is allocated to Functional Areas based on	
Secumulated Depreciation (1888) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886) (1886	<u>Col 1</u> Note 3	<u>Col 2</u> 24-Allocators, Line 112	<u>Col 3</u> Col 1 * Col 2 6-	<u>Col 4</u> Col 3 *	Col 5 Col 3 * ntJurisdiction, L. 400, col 2	
	<u>Col 1</u> Note 3	Col 2 24-Allocators, Line 112 Electric	Col 3 Col 1 * Col 2 6- Wholesale	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1	Col 5 Col 3* ntJurisdiction, L. 400, col 2	
0&M labor factors.	Col 1 Note 3 Total Electric	Col 2 24-Allocators, Line 112 Electric Distribution	Col 3 Col 1 * Col 2 6- Wholesale Distribution	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary	Col 5 Col 3 * ntJurisdiction, L. 400, col 2 Secondary	
0&M labor factors. Month <u>Year</u>	Col 1 Note 3 Total Electric Residual CGI	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution	Col 5 Col 3 * ntJurisdiction, L. 400, col 2 Secondary Distribution	
Month Year December 2021	Col 1 Note 3 Total Electric Residual CGI \$77,287,812	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24%	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248	Col 5 Col 3 * ntlurisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1	
Month Year December 2021 December 2022	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24%	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760	Col 5 Col 3* ntturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15	
Month Year December 2021	Col 1 Note 3 Total Electric Residual CGI \$77,287,812	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24%	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248	Col 5 Col 3 * ntlurisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1	
Month Year December 2021 December 2022	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24%	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760	Col 5 Col 3* ntturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15	
Month Year December 2021 December 2022 December 2022 December 2022 December 2022	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379 \$85,280,095	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24% 43.24%	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389 \$36,872,747	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760 \$17,907,504	Col 5 Col 3 * Inturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15 \$17,293,836 (Line 600 + Line 601)/2	
Month Year December 2021 December 2022 December 2022 December 2022 December 2022	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379 \$85,280,095	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24% 43.24%	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389 \$36,872,747	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760 \$17,907,504	Col 5 Col 3* ntturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15	
Month Year December 2021 December 2022 December 2022 December 2022 December 2022	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379 \$85,280,095 Eciation for Electric Distribution Ccumulated Depreciation for Co	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24% 43.24% Common, General and Interpretation	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389 \$36,872,747	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760 \$17,907,504	Col 5 Col 3 * Inturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15 \$17,293,836 (Line 600 + Line 601)/2	
Month Year December 2021 December 2022 December 2022 December 2022 December 2022	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379 \$85,280,095 Eciation for Electric Distribution ccumulated Depreciation for Col 1	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24% 43.24% Common, General and Interpretation Col 2	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389 \$36,872,747	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760 \$17,907,504	Col 5 Col 3 * Inturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15 \$17,293,836 (Line 600 + Line 601)/2	
Month Year December 2021 December 2022 December 2022 December 2022 December 2022	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379 \$85,280,095 Eciation for Electric Distribution ccumulated Depreciation for Col 1 Total of	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24% 43.24% Common, General and Interpretation Col 2 Total of	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389 \$36,872,747	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760 \$17,907,504	Col 5 Col 3 * Inturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15 \$17,293,836 (Line 600 + Line 601)/2	
Month Year December 2021 December 2022 December 2022 December 2022 December 2022	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379 \$85,280,095 Eciation for Electric Distribution ccumulated Depreciation for Col 1	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24% 43.24% Common, General and Interpretation Col 2	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389 \$36,872,747	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760 \$17,907,504	Col 5 Col 3 * Inturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15 \$17,293,836 (Line 600 + Line 601)/2	
Month Year December 2021 December 2022 December 2022 December 2022 December 2022	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379 \$85,280,095 Eciation for Electric Distribution ccumulated Depreciation for Col 1 Total of Sections 4-6	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24% 43.24% Common, General and Interpretation Col 2 Total of Sections 4-6	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389 \$36,872,747	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760 \$17,907,504	Col 5 Col 3 * Inturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15 \$17,293,836 (Line 600 + Line 601)/2	
Month Year December 2021 December 2022 Everage Total Accumulated Depressoral Electric Distribution A	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379 \$85,280,095 Eciation for Electric Distribution ccumulated Depreciation for Col 1 Total of Sections 4-6 Primary	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24% 43.24% 43.24% Common, General and Interpretation Col 2 Total of Sections 4-6 Secondary	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389 \$36,872,747	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760 \$17,907,504	Col 5 Col 3 * Inturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15 \$17,293,836 (Line 600 + Line 601)/2	
Month Year December 2021 December 2022 December 2022 December 2022 December 2022 December 2021 December 2021 December 2021 December 2021	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379 \$85,280,095 Eciation for Electric Distribution ccumulated Depreciation for Col 1 Total of Sections 4-6 Primary Distribution \$376,981,906	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24% 43.24% Common, General and Interpretation Col 2 Total of Sections 4-6	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389 \$36,872,747	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760 \$17,907,504	Col 5 Col 3 * Inturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15 \$17,293,836 (Line 600 + Line 601)/2	
Month Year December 2021 December 2022 Everage Total Accumulated Depressoral Electric Distribution A	Col 1 Note 3 Total Electric Residual CGI \$77,287,812 \$93,272,379 \$85,280,095 Eciation for Electric Distribution ccumulated Depreciation for Col 1 Total of Sections 4-6 Primary Distribution \$376,981,906	Col 2 24-Allocators, Line 112 Electric Distribution O&M Labor Factor 43.24% 43.24% 43.24% Common, General and Interpretation Col 2 Total of Sections 4-6 Secondary Distribution \$364,063,202 \$395,671,905	Col 3 Col 1 * Col 2 6- Wholesale Distribution Corporate CGI \$33,417,106 \$40,328,389 \$36,872,747	Col 4 Col 3 * -PlantJurisdiction, L. 6 400, col 1 Primary Distribution \$16,229,248 \$19,585,760 \$17,907,504 tal of the Direct Assigned	Col 5 Col 3 * Inturisdiction, L. 400, col 2 Secondary Distribution \$15,673,092 See RY2023 Model, 10-AccDep, L. 601, col 1 \$18,914,580 See WP_10-AccDep 4, L. 122, col 15 \$17,293,836 (Line 600 + Line 601)/2	

Notes:

1) Electric Distribution Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Electric Distribution. For Prior Year amounts, see WP_10-AccDep 4, L. 122, col 7-10.

2) Corporate (Gas and Electric) Residual CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Functional Areas. For Prior Year amount, see WP_10-AccDep 4, L. 122, col 14.

3) Corporate (Electric) Residual CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Areas only. For Prior Year amount, see WP_10-AccDep 4, L. 122, col 15.



Electric Distribution Depreciation Expense Prior Year: 2022 Input cells are shaded gold 4) Depreciation Expense for Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant Depreciation Expense for Corporate Services (Electric) Residual CGI Plant is extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class. It is allocated to UCC based on Prior Year ending plant balances and to Functional Area based on O&M labor factors. Col 5 Col 3 * 24-Allocators, Line 112 Col 1 * Col 2 6-PlantJurisdiction, L. 400, 6-PlantJurisdiction, L. 400, Residual CGI **O&M Labor Factor** <u>Distribution</u> <u>Distribution</u> <u>Line</u> Corporate CGI \$3,874,902 \$1,675,400 5) Total Depreciation Expense for Electric Distribution Common, General and Intangible (CGI) Plant

Total Depreciation Expense for Electric Distribution CGI Plant is the total of the amount related to Direct Assigned CGI Plant (Section 2) and amounts related to Residual CGI Plant (Sections 3-4) allocated to Electric Distribution Primary and Secondary Distribution. <u>Col 2</u> Total of <u>Col 1</u> Total of Sections 2-4 Sections 2-4 Secondary Distribution \$73,889,740 <u>Distribution</u> \$71,357,630 See WP_11-Depreciation 5, L. 122, col 7 & 8

1) Electric Distribution Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Electric Distribution. For Prior Year Electric Distribution Direct Assigned CGI Depreciation Expense, see WP_11-Depreciation 3, L. 122, col 7-10.

2) Corporate (Gas and Electric) Residual CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Functional Areas. For Prior Year Depreciation Expense for Corporate (Gas and Electric) Residual CGI Plant, see WP_11-Depreciation 3, L. 122, col 14.

3) Corporate (Electric) Residual CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Areas only. For Prior Year Depreciation Expense for Corporate (Electric) Residual CGI Plant, see WP_11-Depreciation 3, L. 122, Col 15.

1) CPUC Approved Depreciation Rates for Electric Distribution Plant

					Depreciation	
<u>Line</u>	Functional Group	FERC Account	Asset Class	Asset Class Description	Accrual Rates	<u>Line</u>
100	EDP	360.01	EDP36001	LAND	0.00%	100
101	EDP	360.02	EDP36002	LAND RIGHTS	3.31%	101
102	EDP	361.01	EDP36101	STRUCTURES AND IMPROVEMENTS	1.59%	102
103	EDP	361.02	EDP36102	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	1.66%	103
104	EDP	362	EDP36200	STATION EQUIPMENT	3.06%	104
105	EDP	363	EDP36300	STORAGE BATTERY EQUIPMENT	3.74%	105
106	EDP	363.01	EDP36301	ENERGY STORAGE	6.62%	106
107	EDP	364	EDP36400	POLES, TOWERS AND FIXTURES	6.07%	107
108	EDP	365	EDP36500	OVERHEAD CONDUCTORS AND DEVICES	3.96%	108
109	EDP	366	EDP36600	UNDERGROUND CONDUIT	2.41%	109
110	EDP	367	EDP36700	UNDERGROUND CONDUCTORS AND DEVICES	3.12%	110
111	EDP	368.01	EDP36801	LINE TRANSFORMERS - OVERHEAD	4.39%	111
112	EDP	368.02	EDP36802	LINE TRANSFORMERS - UNDERGROUND	3.91%	112
113	EDP	369.01	EDP36901	SERVICES - OVERHEAD	3.98%	113
114	EDP	369.02	EDP36902	SERVICES - UNDERGROUND	2.71%	114
115	EDP	370	EDP37000	METERS	6.86%	115
116	EDP	370.01	EDP37001	METERS	6.86%	116
117	EDP	371	EDP37100	INSTALLATIONS ON CUSTOMERS' PREMISES	0.00%	117
118	EDP	372	EDP37200	LEASED PROPERTY ON CUSTOMERS' PREMISES	0.00%	118

2) CPUC Approved Depreciation Rates for Common, General and Intangible (CGI) Plant

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

Notes:

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¹⁾ See CPUC Decision 20-12-005. In the event the CPUC modifies these depreciation rates in the future, PG&E will make a Section 205 filing and update the rates in the next Annual Update.

1) Calculation of Materials and Supplies

Materials and Supplies balances are recorded in FERC Account 154.

				<u>Col 1</u>	<u>Col 2</u>
				Note 1	Note 2
				Total	Electric
				Company	Distribution
<u>Line</u>		<u>Month</u>	<u>Year</u>	Materials & Supplies	Materials & Supplies
100	December		2021	\$552,298,302	\$243,542,773
101	January		2022	\$564,783,471	\$250,499,779
102	February		2022	\$574,682,220	\$250,789,569
103	March		2022	\$588,948,417	\$250,643,461
104	April		2022	\$604,137,329	\$253,044,371
105	May		2022	\$615,409,862	\$279,337,810
106	June		2022	\$614,743,670	\$281,522,880
107	July		2022	\$626,365,737	\$291,751,454
108	August		2022	\$654,666,818	\$311,403,313
109	September		2022	\$666,037,934	\$321,586,700
110	October		2022	\$682,317,107	\$332,253,955
111	November		2022	\$720,967,138	\$356,273,730
112	December		2022	\$751,427,249	\$377,486,049
113	13-Month Av	erage		\$632,060,404	\$292,318,142

2) Calculation of Prepayments

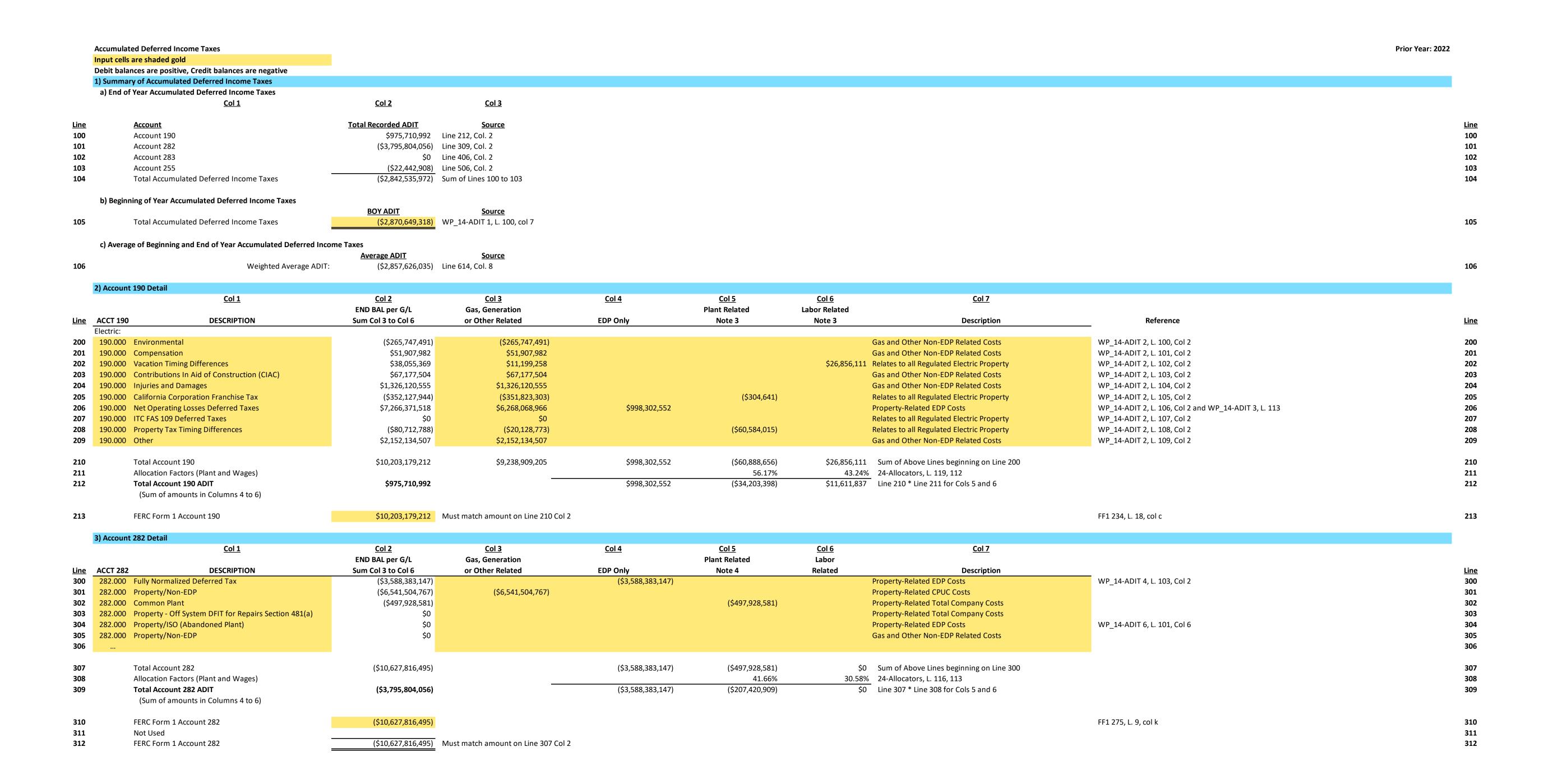
Prepaid property insurance is allocated to Electric Distribution (ED) based on plant ratios. Prepaid liability insurance is allocated to ED based on a 50% plant, 50% labor ratio. Other prepayments are allocated to ED based on the labor ratio.

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

						50% Plant / 50%		
Allocation Method to Electric D	Distribution		Plant Ratio	Labor Average	Labor Ratio			
213 Allocation Factor	24-Allocators, L. 116, L. 120, L. 113				41.66%	36.12%	30.58%	213
	(Sum Line 200 to Line							
214 a) 13 Month Avg Calculation	212) / 13	\$662,601,540	\$12,671,999	\$649,929,540	\$14,642,353	\$438,925,734	\$196,361,454	214
215 Allocated Prepayments	Line 213 * Line 214			\$224,685,284	\$6,099,529	\$158,535,797	\$60,049,958	215
216 b) EOY Calculation	Line 212	\$570,965,645	\$10,875,252	\$560,090,393	\$6,464,223	\$391,506,193	\$162,119,977	216
217 Allocated Prepayments	Line 213 * Line 216			\$193,679,553	\$2,692,786	\$141,408,310	\$49,578,457	217

Notes:

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



	Accumulated Deferred Incom	ne Taxes									Prior Year: 2022
	4) Account 283 Detail										
	The state of the s	<u>Col 1</u>	<u>Col 2</u>	Col 3	Col 4	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>			
			END BAL per G/L	Gas, Generation		Plant Related	Labor Related				
	ACCT 283 Electric:	DESCRIPTION	Sum Col 3 to Col 6	or Other Related	EDP Only			Description		_	<u>Line</u>
	283.000 Loss on Reaquire	d Debt	(\$35,791,746)	(\$35,791,746)				Gas and Other Non-EDP Related Costs		FF1 277, L. 3 + L. 11, col k	400
	283.000 Balancing Accoun		(\$2,322,462,756)	(\$2,322,462,756)				Relates Entirely to CPUC Balancing Account I	Recovery	FF1 277, L. 4 + L. 12, col k	401
402	283.000 Other		(\$421,270,881)	(\$421,270,881)				Gas and Other Non-EDP Related Costs	·	FF1 277, L. 5 + L. 14 + L.18, col k	402
403											403
404	Total Assount 202		/¢2 770 F2F 202\	(\$2,779,525,383)	ćo	ćo	Ċſ	Cum of About Lines beginning on Line 400			404
404 405	Total Account 283	s (Plant and Wages)	(\$2,779,525,383)	(\$2,779,525,383)	\$0	\$0 41.66%		Sum of Above Lines beginning on Line 40024-Allocators, Lines 116, 113			404 405
406	Total Account 283		\$0		\$0	\$0		50 Line 404 * Line 405 for Cols 5 and 6			406
		ts in Columns 4 to 6)	·		·	·	·				
407	FERC Form 1 Acco	ount 283	(\$2,779,525,383)	Must match amount on Line 404 Col 2						FF1 277, L. 19, col k	407
	5) Account 255 Detail										
	•	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>			
			END BAL per G/L	Gas, Generation		Plant Related	Labor				
	ACCT 255	DESCRIPTION	Sum Col 3 to Col 6	or Other Related	EDP Only	Note 4	Related	Description		_	<u>Line</u>
	Electric: 255.000 Investment Tax C	radita	(\$18,490,631)		(\$18,490,631)			Property-Related EDP Costs		WP_14-ADIT 7, L. 105, Col 6	500
	255.000 Investment Tax C		(\$9,487,722)		(\$10,430,031)	(\$9,487,722)		Property-Related Costs		WP_14-ADIT 7, L. 103, COI 6 WP_14-ADIT 7, L. 100 + L. 101, col 6	501
	255.000 Investment Tax C		(\$63,407,317)	(\$63,407,317)		(43,107,722)		Gas and Other Non-EDP Related Costs		WI _1 / NB/II /, E. 100 · E. 101, col 0	502
	256.000 Investment Tax C		\$36,396	\$36,396							
504	Total Electric 255		(\$91,349,274)	(\$63,407,317)	(\$18,490,631)	(\$9,487,722)		Sum of Above Lines beginning on Line 500			504
505		s (Plant and Wages)			(4.2.22.22.)	41.66%		% 24-Allocators, L. 116, 113			505
506	Total Account 25!		(\$22,442,908)		(\$18,490,631)	(\$3,952,277)	ŞC	Line 504 * Line 505 for Cols 5 and 6			506
	(Sulli of alliouti	ts in Columns 4 to 6)									
507	FERC Form 1 Acco	ount 255	(\$91,349,274)	Must match amount on Line 504 Col 2						FF1 267, L. 8 + L. 13, col h	507
	-)		// V/a\								
	6) Tax Normalization Calculat	tion Pursuant to Treas. Reg §1.167(I)-1(Col 1	(h)(6); PLR 9313008; 9202029; 9224 <u>Col 2</u>	04; 201717008 <u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>		<u>Col 8</u>	
		<u>COI 1</u>	See Note 1	See Note 2	<u>C014</u>	<u>cors</u>	Col 5 / Tot. Days	= Col 2 * Col 6		Prior Month Col 8 + Col 7	
							, ,				
			Mthly Deferred	Deferred		Number of Days	Prorata	Monthly		Annual Accumulated	
<u>Line</u>	<u>Year</u>	Future Test Period	<u>Tax Amount</u>	Tax Balance	Days in Month	<u>Left in Period</u>	<u>Percentages</u>	<u>Prorata Amounts</u>		Prorata Calculation	<u>Line</u>
600 601	Beginning Deterre	ed Tax Balance (Line 105, Col. 2)	\$2,342,779	(\$2,870,649,318) (\$2,868,306,539)	21	365 335	100.009 91.789		\$2,150,222	(2,870,649,318) (2,868,499,096)	600 601
601 602	2022 January 2022 February		\$2,342,779 \$2,342,779	(\$2,865,963,760)	31 28	307	84.119		\$1,970,502		602
603	2022 March		\$2,342,779	(\$2,863,620,981)	31	276	75.629		\$1,771,526		603
604	2022 April		\$2,342,779	(\$2,861,278,203)	30	246	67.409		\$1,578,969		604
605	2022 May		\$2,342,779	(\$2,858,935,424)	31	215	58.909		\$1,379,993		605
606	2022 June		\$2,342,779	(\$2,856,592,645)	30	185	50.689		\$1,187,436		606
607	2022 July		\$2,342,779	(\$2,854,249,866)	31	154	42.199		\$988,460		607
608 609	2022 August 2022 September		\$2,342,779 \$2,342,779	(\$2,851,907,087) (\$2,849,564,309)	31 30	123 93	33.709 25.489		\$789,484 \$596,927		608 609
610	2022 September 2022 October		\$2,342,779 \$2,342,779	(\$2,847,221,530)	31	62	16.999		\$397,951		610
611	2022 November		\$2,342,779	(\$2,844,878,751)	30	32	8.779		\$205,394		611
612	2022 December		\$2,342,779	(\$2,842,535,972)	31	1	0.279		\$6,419		612
613	Ending Balance			(\$2,842,535,972)							613
614								Weighted Ave	rage ADIT Balance:	(2,857,626,035)	614

Notes:

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

2) For January through December = previous month balance plus amount in col 2.
3) FERC Account 190 amounts are coming from FERC Form 1, which lists Electric and Gas amounts separately. For the amounts listed on 14-ADIT, PG&E uses Electric amounts whenever possible.
4) FERC Account 282 and Account 255 amounts are coming from PG&E's tax fixed asset software system (PowerTax). PowerTax common amounts are on a total company basis.

Prior Year: 2022

FUNCTIONALIZED SYSTEM AVERAGE LOSS FACTORS

		Demand L	oss Factors
		<u>Col 1</u>	<u>Col 2</u>
<u>Line</u>	TRANSMISSION (Note 1)	Meter to <u>Generation</u>	Generation to Meter
100 Ge	neration Tie Output (High Voltage Input)	1.00211	0.99789
101 Hig	gh Voltage Output (Low Voltage Input)	1.02320	0.97732
102 Lov	w Voltage Output (Primary Distn. Input)	1.04351	0.95831
	DISTRIBUTION (Note 2)		
103 Pri	mary Output (Secondary Input)	1.07414	0.93097
104 Sec	condary Output	1.13848	0.87836

Note 1: Transmission Loss Factors are from the "Transmission Loss Factors Study", dated May 14, 2010 and from the "TO-14_TandD_LossFactors.xlsx" worksheet.

Note 2: Distribution Loss Factors are from the "Distribution Loss Values for theTO-8 Filing" study, updated for TO14, and from the "TO-14_TandD_LossFactors.xlsx" worksheet.

Unfunded Reserves Input cells are shaded gold

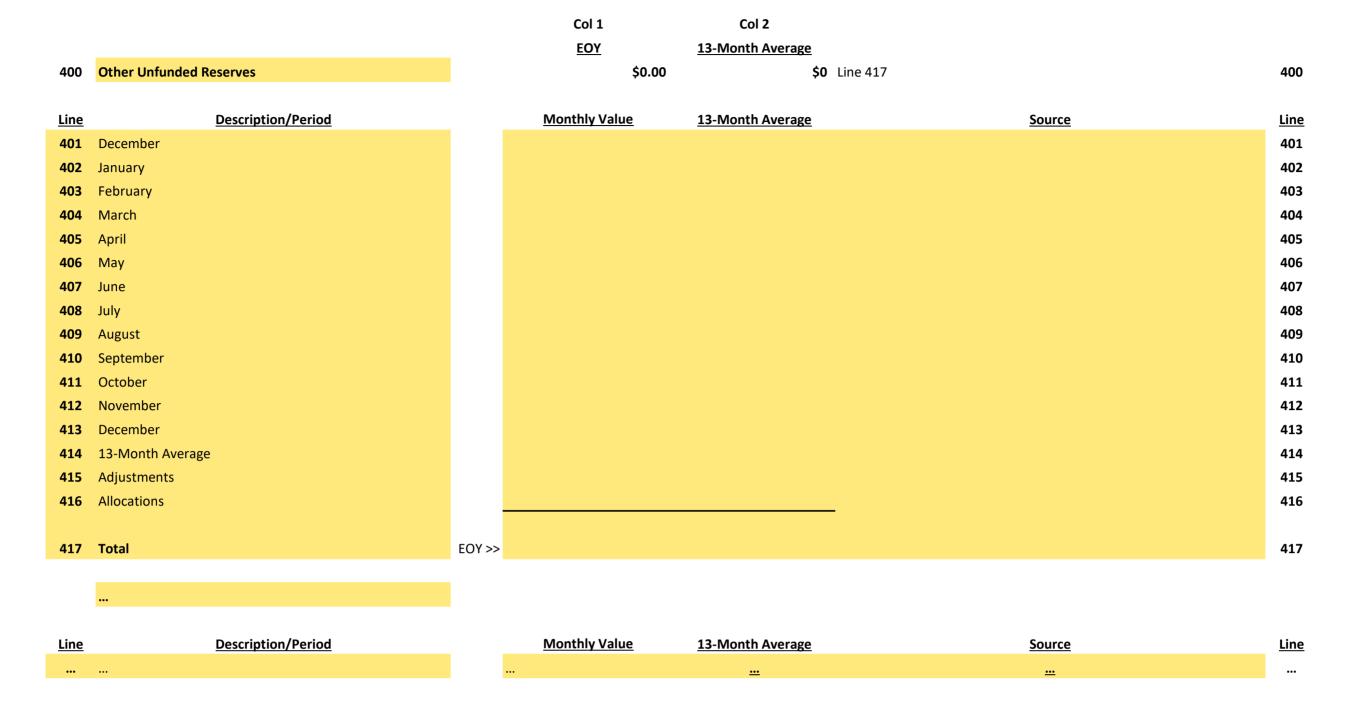
Prior Year: 2022

The Formula Rate shall include a credit to rate base for unfunded reserves, defined as funds (1) included in the revenue requirement or otherwise recovered from customers (2) in advance of expenditure that (3) have not been set aside in a trust, escrow or restricted account. Reserves shall be included in rate base only to the extent that the reserves are customer-contributed capital or offsets to other rate base amounts for which the utility has not expended investor capital. For the avoidance of doubt, unfunded reserves includes capitalized amounts for which PG&E has not made corresponding cash expenditures. "In advance of expenditure" is defined as one accounting period or longer prior to expenditure as "accounting period" is used to define prepayments in rate base. Unfunded reserves shall be allocated to rate base on the same basis that the utility recovers the underlying accrual through the Formula Rate.

	prepayments in rate base. Onlunded reserves shall be allocated	to rate base on the same basis	Col 2	Source	
<u>Line</u>	1) Summary of Unfunded Reserves Average Balances				<u>Line</u>
100	Sum of 13-Month Averages		\$115,514,144		100
101	Sum of EOY Values		\$103,216,711		101
	2) Calculation of Allocated Accrued Vacation				
	Instructions: Enter values as negatives.				
		<u>Col 1</u>	<u>Col 2</u>		
200	Allocated Accrued Vacation	<u>EOY</u> \$103,216,711.01	<u>13-Month Average</u> \$115,514,144	Line 219	200
200	Allocated Actived Vacation	7103,210,711.01	¥113,314,144	Line 213	200
Lina	Description/Period	Monthly Value	13-Month Average	Source	lina
<u>Line</u> 201	December December	\$361,396,928	13-Month Average	<u>Source</u>	<u>Line</u> 201
202	January	\$405,263,373			202
203	February	\$403,357,604			203
204	March	\$412,663,307			204
205	April	\$405,757,691			205
206	May	\$403,800,047			206
207	June	\$394,431,578			207
208	July	\$368,124,181			208
209	August	\$358,551,299			209
210	September	\$354,726,603			210
211	October	\$351,400,058			211
212	November	\$353,470,478			212
213	December	\$337,515,363			213
214	13-Month Average Company Accrued Vacation Liability	, , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , , ,	\$377,727,578	Note 1	214
215	Less: Accounting Adjustment	\$0		Note 2	215
216	Net Accrued Vacation (13-Month Average)			- Line 214 + Line 215	216
217	Net Accrued Vacation (EOY)	\$337,515,363		Line 213 + Line 215	
218	Labor Allocation Factor	30.58%	30.58%	24-Allocators, Line 113	218
219	Allocated Accrued Vacation EOY >	> \$103,216,711.01	\$115,514,144	- Line 216 * Line 218	219
	3) Calculation of Allocated Preferred Stock Dividends Payable				
	Instructions: Enter values as negatives.				
		Col 1	Col 2		
		<u>EOY</u>	13-Month Average		
300	Allocated Preferred Stock Dividends Payable	\$0.00	\$0	Line 316	300
<u>Line</u>	Description/Period	Monthly Value	13-Month Average	<u>Source</u>	<u>Line</u>
301	December December	\$0			301
302	January	\$0			302
303	February	\$0			303
304	March	\$0			304
305	April	\$0			305
306	May	\$0			306
307	June	\$0			307
308	July	\$0			308
309	August	\$0			309
310	September	\$0			310
311	October	\$0			311
312	November	\$0			312
313	December	\$0			313
314	13-Month Average Dividends Declared-Preferred Stock (Acct. 437)		\$0	Note 3	314
315	Electric Plant over Total Plant	40.49%	40.49%	24-Allocators, Line 116	315
316	Allocated Preferred Stock Dividends Payable EOY >	> \$0.00	\$0	Line 314 * Line 315 (see Note 3)	316

4) Other Unfunded Reserves

Instructions: Add any new categories of unfunded reserves (as defined at the top of this schedule) to the gold shaded cells below. Add more categories as needed.



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

Note 2: The amount of \$47,500,000 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. Per the Second Partial Settlement, for Rate Year 2021 100% of the adjustment is applied, for Rate Year 2022, 70% is applied, for Rate Year 2023, 30% is applied, and for Rate Year 2024 and beyond, 0% is applied.

Note 3: During PG&E's Chapter 11 bankruptcy, filed on January 29, 2019, and until preferred stock dividends resume, the company will treat monies collected to cover preferred stock costs as unfunded reserves for ratemaking purposes.

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

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

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

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

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

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1) Upon Commission approval of recovery of Other Regulatory Assets and Liabilities, Amortization and

Regulatory Debits and Credits costs through this formula wholesale distribution rate:

a) Fill in Description for issue in above table.

b) Enter costs in columns 1-3 in above table for the applicable Prior Year.

b) Enter costs in columns 1-3 in above table for the applicable Pr2) Insert additional lines as necessary for additional issues.	ior Year.					
			Prior Year			
<u>Line</u>			<u>Amount</u>	Calculation or Source		<u>Line</u>
100 Other Regulatory Assets and Liabilities (EOY):				\$0 Line 103, col 2		100
101 Other Regulatory Assets and Liabilities (BOY/EOY average):				\$0 Avg. of Line 103 col 1 and col 2		101
102 Amortization and Regulatory Debits and Credits:				\$0 Line 103, col 3		102
Description of Issue Resulting in Other Regulatory	col 1 Prior Year BOY Other Reg	col 2 Prior Year EOY Other Reg	col 3 Prior Year Amortization or Regulatory	Commission Order Granting Approval of		
Line Asset/Liability	Asset/Liability	Asset/Liability	Debit/Credit	Regulatory Liability	Source	Line
103 Sum of below	<u> </u>	\$(\$0		103
	·	<u> </u>		<u></u>		
104 Issue #1						104
105 Issue #2						105
106 Issue #3						106

Prior Year: 2022

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

<u>Line</u>	<u>Description</u>	<u>Value</u>	Source
		1	7-RegAssets-2, L.
	BOY Unamortized Excess Federal Accumulated Deferred Income	1	.09, Col 17 (zero in
200	Taxes	(\$1,442,365,131) 2	2017 only)
	EOY Unamortized Excess Federal Accumulated Deferred Income	1	.7-RegAssets-2, L.
201	Taxes	(1,406,285,976) 1	.09, Col 24
202	Weighted Average ADIT Balance	(1,425,651,751) L	ine 217, Col 8

		<u>Col 1</u>	Col 2 See Note 1	Col 3 See Note 2	<u>Col 4</u>	<u>Col 5</u>	Col 6 Col 5 / Tot. Days	<u>Col 7</u> = Col 2 * Col 6	Col 8 Prior Month Col 8 + Col 7	
			Mthly Deferred	Deferred		Number of Days	Prorata	Monthly	Annual Accumulated	
<u>Line</u>	<u>Year</u>	<u>Future Test Period</u> Beginning Deferred Tax	Tax Amount	<u>Tax Balance</u>	Days in Month	<u>Left in Period</u>	<u>Percentages</u>	Prorata Amounts	Prorata Calculation	<u>Line</u>
203		Balance (Line 200)		(\$1,442,365,131)		36	100.00%		(1,442,365,131)	203
204	2022	January	\$3,006,596	(\$1,439,358,535)	31	33:	91.78%	\$2,759,479	(1,439,605,652)	204
205	2022	February	\$3,006,596	(\$1,436,351,939)	28	30	7 84.11%	\$2,528,836	(1,437,076,817)	205
206	2022	March	\$3,006,596	(\$1,433,345,342)	31	27	5 75.62%	\$2,273,481	(1,434,803,336)	206
207	2022	April	\$3,006,596	(\$1,430,338,746)	30	24	67.40%	\$2,026,364	(1,432,776,972)	207
208	2022	May	\$3,006,596	(\$1,427,332,150)	31	21	58.90%	\$1,771,009	(1,431,005,963)	208
209	2022	June	\$3,006,596	(\$1,424,325,553)	30	18	50.68%	\$1,523,891	(1,429,482,072)	209
210	2022	July	\$3,006,596	(\$1,421,318,957)	31	1 5-	42.19%	\$1,268,537	(1,428,213,535)	210
211	2022	August	\$3,006,596	(\$1,418,312,361)	31	12	33.70%	\$1,013,182	(1,427,200,354)	211
212	2022	September	\$3,006,596	(\$1,415,305,765)	30	9:	3 25.48%	\$766,064	(1,426,434,289)	212
213	2022	October	\$3,006,596	(\$1,412,299,168)	31	6	16.99%	\$510,710	(1,425,923,580)	213
214	2022	November	\$3,006,596	(\$1,409,292,572)	30	3:	8.77%	\$263,592	(1,425,659,988)	214
215	2022	December	\$3,006,596	(\$1,406,285,976)	31		0.27%	\$8,237	(1,425,651,751)	215
216		Ending Balance		(\$1,406,285,976)				-		216
217							Weighted Ave	rage ADIT Balance:	(1,425,651,751)	217

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

Amortization of (Excess)/Deficient Deferred Federal and Input cells are shaded gold	nd State Income Taxes (Note 1)																												
				Col 0	Col 1	Permanent Worksheet(s) Category Col 2	Col 3	Category 2 Information Col 4	Col 5	Category 3 Information Col 6	Col 7	Col 8	Category 5 Information Col 9		Col 11 ORTIZATION OF (EXCESS) ULATED DEFERRED INCO	Col 12 DEFICIENT FEDERAL	Col 13	Col 14	Category 3 Information Col 15	Col 16	Col 17		Col 19 ORTIZATION OF (EXCESS) LATED DEFERRED INCOM		Col 21	Category 3 Information Col 22	Col 23		Col 25 Col 24 x Gross-up
			Originating (Excess)/Deficient ADIT Recorded Account	Originating Timing Difference	ADIT Balance Prior to TCJA @ 35% FIT	Remeasurement ADIT Balance @ 21% FIT	Col 1 - Col 2 (Excess)/Deficient ADIT Note F Balance	FERC Account (Excess)/Deficient ADIT Recorded	UNAMORTIZ Beg Bal PROTECTED	ZED (EXCESS)DEFICIENT FEDERAL Beg Bal UNPROTECTED	ACCUMULATED DEFERRED INCOM Beg Bal UNPROTECTED	Sum Col 5 to Col 7 1E TAXES Beg Bal	Amortization Period	Amortization Expense PROTECTED	Amortization Expense UNPROTECTED	Expense A UNPROTECTED	FERC Account DIT Amortization Recorded	Col 5 - Col 10 UNAMORTIZED (EXCESS)D End Bal PROTECTED	Col 6 - Col 11 DEFICIENT FEDERAL ACCUMUL End Bal UNPROTECTED	Col 7 - Col 12 ATED DEFERRED INCOME TAXES - End Bal UNPROTECTED	Sum Col 14 to Col 16 BEGINNING BALANCE End Bal	Amortization Expense PROTECTED	Amortization Expense UNPROTECTED	Amortization Expense UNPROTECTED	Col 14 - Col 18 UNAMORTIZED (E End Bal PROTECTED	Col 15 - Col 19 XCESS)DEFICIENT FEDERAL ACCUMU End Bal UNPROTECTED	Col 16 - Col 20 LATED DEFERRED INCOME TAXES - EN End Bal UNPROTECTED	End Bal	(Excess)/Deficient ADIT Note H Including Gross-up of
100 Method Life 101 Fixed Assets Book Tax Basis Differences 102 Non Fixed Assets Book Tax Basis Differences 103 Non Fixed Asset Book Tax Differences 104 Total	Net Operating Loss Carryover	Note A Note C Note D Note E	Acct # 282 Acct # 282 Acct # 190/# 282 Acct # 190	12/31/2017 (10,466,951,654) (6,537,338,076) 93,137,648 (83,282,905) (16,994,434,987)	12/31/2017 (3,663,433,079) (967,358,790) 19,293,379 434,750,466 (4,176,748,024)	12/31/2017 (2,361,016,151) (577,410,203) 11,576,713 260,850,280 (2,665,999,361)	12/31/2017 (1,302,433,382) (389,961,967) 7,716,800 173,900,186 (1,510,778,363)	Acct 182.3 / Acct 254 Acct # 254 Acct # 254 Acct # 182.3 Acct # 182.3	(1,302,433,382) 143,301,951 0 173,900,186 (985,231,245)	0 (533,263,918) 0 0 (533,263,918)	0 0 0 7,716,800 0 7,716,800	(1,302,433,382) (389,961,967) 7,716,800 173,900,186 (1,510,778,363)	ARAM/ARL/Years ARAM 130 Months (Note G and I) 130 Months (Note G and I) ARAM	(132,297,907) 45,419,638 0 16,202,720 (70,675,550)	0 (54,167,608) 0 0 (54,167,608)	0 0 0 6,066,274 0 6,066,274	Acct #411.1 Acct #411.1 Acct #410.1 Acct #410.1	(1,170,135,474) 97,882,313 0 157,697,467 (914,555,694)	0 (479,096,310) 0 0 (479,096,310)	0 0 1,650,526 0 1,650,526	(1,170,135,474) (381,213,997) 1,650,526 157,697,467 (1,392,001,478)	(37,086,911) 13,877,289 0 3,859,146 (19,350,476)	0 (15,184,740) 0 0 (15,184,740)	0 0 0 52,313 0 52,313	(1,133,048,563) 84,005,024 0 153,838,320 (895,205,219)	FIXED ASSETS 0 (463,911,570 0 0 (463,911,570	1,598,	0 153,838,320	
Adjustments to December 31, 2017 Amounts 106 ADIT Item 1 107 108 109 Total Including Adjustments	Repairs on System			(400,413,354) 0 0 (17,394,848,341)	(140,144,674) 0 0 (4,316,892,698)	(84,086,803) 0 0 (2,750,086,164)	(56,057,870) 0 0 (1,566,836,233)	Acct # 254 —	0 0 0 (985,231,245)	(56,057,870) 0 0 (589,321,788)	0 0 0 7,716,800	(56,057,870) 0 0 (1,566,836,233)	130 Months (Note G and I)	0 0 0 (70,675,550)	(5,694,217) 0 0 (59,861,825)	0 0 0 6,066,274	Acct #411.1	0 0 0 (914,555,694)	(50,363,653) 0 0 (529,459,963)	0 0 0 1,650,526	(50,363,653) 0 0 (1,442,365,131)	0 0 0 (19,350,476)	(1,596,253) 0 0 (16,780,993)	0 0 0 0 52,313	0 0 0 (895,205,219)	(48,767,400 0 0 (512,678,970	1,598,	0 (48,767,400 0 0 0 0 213 (1,406,285,976	(67,717,075) 0 0 0 (1,952,730,177)
Line Details of ADIT Total Method Life 201 FERC CA Method/Life 202 FERC Fed Method/Life 203 FERC St Off Method/Life 204 205		Includes Cost of Removal Includes Cost of Removal Includes Cost of Removal	Acct # 282 Acct # 282 Acct # 282	(10,466,951,654) (1,164,217,386) (9,711,400,284) 408,666,017 0	(3,663,433,079) (407,476,085) (3,398,990,100) 143,033,106	(2,361,016,151) (407,476,082) (2,039,091,609) 85,551,540	(1,302,433,382) (1) (1,359,898,491) 57,465,110 0	Acct # 254 Acct # 254 Acct # 254	(1,302,433,382) (1) (1,359,898,491) 57,465,110 0	0 0 0 0 0 0	0 0 0 0 0 0	(1,302,433,382) (1) (1,359,898,491) 57,465,110 0 0	ARAM ARAM ARAM	(132,297,907) (0) (138,135,069) 5,837,161 0 0	0 0 0 0 0	0	Acct # 411.1 Acct # 411.1 Acct # 411.1	(1,170,135,474) (1) (1,221,763,422) 51,627,949 0 0	0 0 0 0 0 0	0 0 0 0 0 0	(1,170,135,474) (1) (1,221,763,422) 51,627,949 0 0	(37,086,911) (0) (38,723,236) 1,636,324	0 0 0 0 0 0	0 0 0 0 0 0	(1,133,048,563) (1) (1,183,040,187) 49,991,624 0 0	0 0 0 0 0		0 (1,133,048,563 0 (1 0 (1,183,040,187 0 49,991,624 0 0 0	.) (1) 7) (1,642,737,191)
Line 300 Total Fixed Assets Book Tax Basis Differences 301 FERC Audit Adjustment 302 FERC Fed 1033 Involuntary Conv 303 FERC Fed 263a F&C 2014 304 FERC Fed 263a F&C Fed 305 FERC Fed Adult Adj Bonus 307 FERC Fed Audit Adj Bonus 307 FERC Fed Casualty Loss 2008 308 FERC Fed CARC 309 FERC Fed COR Fed 310 FERC Fed Other Book Only 311 FERC Fed TIC Basis Red 311 FERC Fed Other Book Only 312 FERC Fed Other Book Only 313 FERC Fed Repair 2014 314 FERC Fed Repair 2014 Fed 315 FERC Fed Repair Allow 316 FERC Fed Repair Allow 317 FERC Fed Software 318 FERC Fed Software CA NO 319 FERC Fed TOA Capitalization 321 FERC Fed TOA Capitalization CA Norm 322 FERC Fed TOA Software Other 323 FERC St Off 263a F&C CA 326 FERC St Off 263a F&C CA 327 FERC St Off 263a F&C CA 328 FERC St Off AFUDC Equity 329 FERC St Off AFUDC Equity 329 FERC St Off CAS FEC SOFT AND 331 FERC St Off CAS FEC SOFT AND 332 FERC St Off CAS FEC SOFT AND 333 FERC St Off CAS FEC SOFT AND 344 FERC St Off COR Fed 355 FERC St Off COR Fed 366 FERC St Off COR Fed 377 FERC St Off COR Fed 378 FERC St Off COR Fed 389 FERC St Off COR Fed 380 FERC St Off COR Fed 381 FERC St Off COR Fed 382 FERC St Off COR Fed 383 FERC St Off COR Fed 384 FERC St Off COR Fed 385 FERC St Off FOR Fed Siss Red 386 FERC St Off FOR Fed Siss Red 387 FERC St Off FRepair 2014 388 FERC St Off FREPAIR DISAILOW FED 389 FERC St Off FREPAIR DISAILOW FED 380 FERC St Off FREPAIR DISAILOW FED 381 FERC St Off FREPAIR DISAILOW FED 383 FERC St Off FREPAIR DISAILOW FED 384 FERC St Off Repair 2014 385 FERC St Off Repair 2014 386 FERC St Off Repair 2014 387 FERC St Off Repair Allow CA 388 FERC St Off Repair Allow CA 389 FERC St Off Repair Allow CA 380 FERC St Off Repair Allow CA 380 FERC St Off Repair Allow CA 380 FERC St Off Software 384 FERC St Off TOA Capitaliz CA 385 FERC St Off TOA Capitaliz CA 386 FERC St Off TOA Capitaliz CA 387 FERC St Off TOA Capitaliz CA 388 FERC St Off TOA Capitaliz CA 389 FERC St Off TOA Cap			Acct # 282	(6,537,338,076)	(967,358,790) 6,107,621 (51,472,800) (96,232,541) (55,503,317) (1,397,147) 133,172 (292,075,886) 397,953,176 (663,057) (3,491,334) 29,061,085 (72,768,219) (589,174,289) (35,532,880) (110,550,447) (200,024,557) (8,772,284) (3,469,162) (25,084,977) 18,443,526 13,186,141 (20,207) 6,721,379 420 8,506,956 4,478,434 4,366,113 122,789 27 (482,340) 446,869 27,431,405 (39,814,214) 58,614 306,838 (117,922) (2,554,055) 6,399,302 (86,042) (625,429) 52,083,007 2,476 3,141,107 9,782,885 21,815,081 (12,268,513) 25,330,976 774,871 306,674 2,217,512 (1,183,442) (653) (3,173,408) (4,47 1,877	(577,410,203) 3,664,573 (30,883,680) (57,739,525) (33,301,990) (838,288) 79,903 (175,245,531) 238,771,906 (397,834) (2,094,801) 17,436,650 (43,663,364) (371,097,720) (377,579) (66,330,268) (120,014,734) (5,263,370) (2,081,498) (15,050,986) 11,066,116 7,911,685 (12,124) 4,032,828 252 5,103,074 2,686,482 2,619,104 74,089 17 (289,342) 268,063 16,458,843 (23,929,738) 35,161 185,140 (71,152) (1,541,068) 3,859,010 (52,237) (375,176) 32,797,970 1,485 33,371 5,862,332 13,093,467 (7,359,522) 15,195,311 465,182 183,965 1,330,220 (709,912) (392) (1,905,701) (2) 1,133	(389,961,967) 2,443,048 (20,589,120) (38,493,016) (22,201,327) (558,859) 53,269 (116,830,355) 159,181,270 (265,223) (1,396,533) 11,624,435 (29,104,855) (218,076,569) (35,155,301) (44,220,179) (80,009,823) (3,508,914) (1,387,665) (10,033,991) 7,377,410 5,274,456 (8,082) 2,688,551 168 3,402,794 1,791,374 1,746,446 48,700 11 (192,936) 178,748 10,969,014 (15,879,319) 23,445 121,673 (46,771) (1,012,670) 2,539,444 (33,826) (250,184) 19,278,002 991 3,107,736 3,919,289 8,718,792 (4,907,405) 10,132,391 309,690 122,709 887,291 (473,374) (1,267,302) 0 745	Acct # 254	143,301,951 0 0 0 0 0 0 159,181,270 0 0 0 0 0 0 0 0 0 0 0 0 0	(533,263,918) 2,443,048 (20,589,120) (38,493,016) (22,201,327) (558,859) 53,269 (116,830,355) (265,223) (1,396,533) 11,624,435 (29,104,855) (218,076,569) (35,155,301) (44,220,179) (80,009,823) (3,508,914) (1,387,665) (10,033,991) 7,377,410 5,274,456 (8,082) 2,688,551 168 3,402,794 1,791,374 1,746,446 48,700 11 (192,936) 178,748 10,969,014 23,445 121,673 (46,771) (1,012,670) 2,539,444 (33,826) (250,184) 19,278,002 991 3,107,736 3,919,289 8,718,792 (4,907,405) 10,132,391 309,690 122,709 887,291 (473,374) (261) (1,267,302) 0 745 0 0 745		(389,961,967) 2,443,048 (20,589,120) (38,493,016) (22,201,327) (558,859) 53,269 (116,830,355) 159,181,270 (265,223) (1,396,533) 11,624,435 (29,104,855) (218,076,569) (35,155,301) (44,220,179) (80,009,823) (3,508,914) (1,387,665) (10,033,991) 7,377,410 5,274,456 (8,082) 2,688,551 168 3,402,794 1,791,374 1,746,446 48,700 11 (192,936) 178,748 10,969,014 (15,879,319) 23,445 121,673 (46,771) (1,012,670) 2,539,444 (33,826) (250,184) 19,278,002 991 3,107,736 3,919,289 8,718,792 (4,907,405) 10,132,391 309,690 122,709 887,291 (473,374) (473,374) (261) (1,267,302) 0 745 0 0 745	130 Months	45,419,638 0 0 0 0 0 0 0 0 50,452,597 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(26,941) (141,856) 1,180,781 (2,956,398) (22,151,669) (3,570,987) (4,491,775) (8,127,197) (356,427) (140,956) (1,019,228) 749,379 535,766 (821) 273,096 17 345,647 181,963 177,400 4,947 1 (19,598) 18,157 1,114,205		Acct # 411.1 Acct	97,882,313 0 0 0 0 0 0 0 0 0 108,728,673 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(479,096,310) 2,194,890 (18,497,729) (34,582,993) (19,946,172) (502,091) 47,858 (104,963,021) 0 (238,282) (1,254,677) 10,443,654 (26,148,457) (195,924,900) (31,584,314) (39,728,404) (71,882,627) (3,152,487) (1,246,709) (9,014,763) 6,628,031 4,738,690 (7,261) 2,415,455 151 3,057,146 1,609,411 1,569,046 43,754 10 (173,338) 160,591 9,854,809 0 21,064 109,314 (42,020) (909,805) 2,281,494 (30,390) (224,771) 17,319,791 890 2,792,060 3,521,177 7,833,159 (4,408,923) 9,103,168 278,232 110,245 797,162 (425,290) (235) (1,138,572) 0 669 0 0		(381,213,997) 2,194,890 (18,497,729) (34,582,993) (19,946,172) (502,091) 47,858 (104,963,021) 108,728,673 (238,282) (1,254,677) 10,443,654 (26,148,457) (195,924,900) (31,584,314) (39,728,404) (71,882,627) (3,152,487) (1,246,709) (9,014,763) 6,628,031 4,738,690 (7,261) 2,415,455 151 3,057,146 1,609,411 1,569,046 43,754 10 (173,338) 160,591 9,854,809 (10,846,359) 21,064 109,314 (42,020) (909,805) 2,281,494 (30,390) (224,771) 17,319,791 890 2,792,060 3,521,177 7,833,159 (4,408,923) 9,103,168 278,232 110,245 797,162 (425,290) (235) (1,138,572) 0669 0 0 669 0 0 669	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(15,184,740) 69,566 (586,277) (1,096,092) (632,185) (15,914) 1,517 (3,326,755) (7,552) (39,766) 331,007 (828,763) (6,209,751) (1,001,050) (1,259,174) (2,278,287) (99,917) (39,514) (285,719) 210,072 150,191 (230) 76,557 5 96,895 51,010 49,730 1,387 0 (5,494) 5,090 312,344 668 3,465 (1,332) (28,836) 72,311 (963) (7,124) 548,943 28 88,493 111,602 248,268 (139,739) 288,521 8,818 3,494 25,266 (13,479) (7) (36,087) 0 21		84,005,024 0 0 0 0 0 0 0 0 0 93,313,638 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(463,911,570 2,125,324 (17,911,452 (33,486,900 (19,313,987 (486,178 46,341 (101,636,266 0 (230,730 (1,214,910 10,112,647 (25,319,693 (189,715,149 (30,583,263 (38,469,231 (69,604,340 (3,052,570 (1,207,196 (8,729,045 6,417,959 4,588,499 (7,031 2,338,898 146 2,960,252 1,558,401 1,519,316 42,367 9 (167,844 155,501 9,542,466 0 20,396 105,849 (40,688 (880,970 2,209,183 (29,427 (217,647 16,770,848 862 2,703,567 3,409,575 7,584,891 (4,269,184 8,814,647 269,414 106,751 771,897 (411,811 (227 (1,102,486		0 (379,906,547 0 2,125,324 0 (17,911,452 0 (33,486,900 0 (19,313,987 0 (486,178 0 46,341 0 (101,636,266 0 93,313,638 0 (230,730 0 (1,214,910 0 (10,112,647 0 (25,319,693 0 (189,715,149 0 (30,583,263 0 (38,469,231 0 (69,604,340 0 (3,052,570 0 (1,207,196 0 (8,729,045 0 (6,417,959 0 (7,031 0 (2,179,50 0 (7,031 0 (2,338,898 0 (1,558,499 0 (167,844 0 (2,567,00 0 (3,052,50 0 (40,688 0 (29,308,614	(a) (46,498,992) (b) (26,818,873) (c) (26,818,873) (c) (675,093) (c) (43,448) (c) (141,129,334) (c) (320,385) (c) (320,385) (c) (1,686,991) (c) (14,042,145) (c) (35,158,233) (c) (263,433,259) (c) (42,467,082) (c) (53,417,320) (c) (96,650,679) (c) (4,238,715) (c) (1,676,279) (c) (12,120,912) (c) (8,911,802) (c) (6,371,464) (c) (9,763) (c) (3,3247,730) (c) (203,243,363) (c) (4,110,524) (c) (7,63) (c) (1,212,120,121) (c) (1,2
Line 400 Total Non Fixed Assets Book Tax Basis Differences 401 Vacation Pay Timing Differences 402 Property Tax Timing Differences 403 Property Tax - Correction of 2017 FERC Form 1 Error 403 FERC Fed AFUDC Debt 404 FERC Fed FAS34 Cap Int 405 FERC Fed Sec 263a Cap Int 406 FERC St Off AFUDC Debt 407 FERC St Off FAS34 Cap Int 408 FERC St Off Sec 263a Cap Int 409 408			Acct #190 Acct #190 Acct #190 Acct #282 Acct #282 Acct #282 Acct #282 Acct #282 Acct #282 Acct #282	93,137,648 41,837,921 122,045,507 (121,885,839) (83,282,905) (268,875) 99,765,609 (83,082,302) (267,315) 118,275,848	19,293,379 14,643,273 42,715,927 (42,660,044) (29,149,017) (94,106) 34,917,963 2,570,566 8,271 (3,659,455)	11,576,713 8,785,964 25,629,556 (25,596,026) (17,489,411) (56,463) 20,950,777 1,545,731 4,990 (2,198,405)	7,716,800 5,857,309 17,086,371 (17,064,018) (11,659,606) (37,643) 13,967,186 1,024,566 3,281 (1,460,646)	Acct # 182.3 Acct # 182.3 Acct # 182.3 Acct # 254 Acct # 255	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	7,716,800 5,857,309 17,086,371 (17,064,018) (11,659,606) (37,643) 13,967,186 1,024,566 3,281 (1,460,646) 0	7,716,800 5,857,309 17,086,371 (17,064,018) (11,659,606) (37,643) 13,967,186 1,024,566 3,281 (1,460,646) 0	12 Months 12 Months 12 Months 130 Months 130 Months 130 Months 130 Months 130 Months 130 Months	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	6,066,274 5,857,309 17,086,371 (17,064,018) (1,184,353) (3,824) 1,418,752 104,073 333 (148,369) 0	Acct #410.1 Acct #410.1 Acct #410.1 Acct #411.1 Acct #411.1 Acct #411.1 Acct #411.1 Acct #411.1 Acct #411.1	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	1,650,526 0 0 (10,475,252) (33,819) 12,548,434 920,493 2,948 (1,312,277) 0 0	1,650,526 0 0 (10,475,252) (33,819) 12,548,434 920,493 2,948 (1,312,277) 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	52,313 (332,008) (1,072) 397,717 29,175 93 (41,592)	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	1,598, (10,143, (32, 12,150, 891, 2, (1,270,	(32,747) (32,747) (17) 12,150,717 (318) 891,318 (354) 2,854	7) (45,472) 7 16,872,153 8 1,237,660 4 3,963
Line 500 Total Non Fixed Asset Book Tax Differences 501 Net Operating Loss Deferred Taxes 502 503 504 505			Acct # 190	(83,282,905) (83,282,905)	434,750,466 434,750,466 0 0 0	260,850,280 260,850,280 0 0 0	173,900,186 173,900,186 0 0 0	Acct # 182.3	173,900,186 173,900,186 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	173,900,186 173,900,186 0 0 0	ARAM	16,202,720 16,202,720	0 0 0 0 0	0 0 0 0 0 0	Acct # 410.1	157,697,467 157,697,467 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	157,697,467 157,697,467 0 0 0	3,859,146 3,859,146	0 0 0 0 0	0 0 0 0 0	153,838,320 153,838,320 0 0 0	000000000000000000000000000000000000000		0 153,838,320 0 153,838,320 0 0 0 0 0 0 0 0	213,615,677 213,615,677 0 0 0 0 0 0
Line 600 Adjustments to December 31, 2017 Amounts 601 FERC Fed 2017 481a Adj 602 FERC Fed 2017 481a Bon Add Back 603 FERC Fed St Off 2017 481a Adj CA 604 605			Acct # 282 Acct # 282 Acct # 282	(400,413,354) (503,886,394) 103,473,040 0	(140,144,674) (176,360,238) 36,215,564 0 0	(84,086,803) (105,816,142) 21,729,339 0 0	(56,057,870) (70,544,095) 14,486,225 0 0	Acct # 254 Acct # 254 Acct # 254	0 0 0 0 0 0	(56,057,870) (70,544,095) 14,486,225 0 0	0 0 0 0 0 0	(56,057,870) (70,544,095) 14,486,225 0 0	130 Months 130 Months	0	(5,694,217) (7,165,692) 1,471,474 0 0 0	0	Acct # 411.1 Acct # 411.1	0 0 0 0 0 0	(50,363,653) (63,378,404) 13,014,751 0 0	0 0 0 0 0 0	(50,363,653) (63,378,404) 13,014,751 0 0	0	(1,596,253) (2,008,750) 412,497 0	0	0 0 0 0 0 0	(48,767,400 (61,369,654 12,602,254 0 0		0 (48,767,400 0 (61,369,654 0 12,602,254 0 0 0 0	(67,717,075) (85,216,220) (17,499,145) (0) (0) (0)

Prior Year: 2022

Note 1 This Schedule 17-RegAsset-2 reflects the federal income tax rate change due to the Tax Cuts and Job Act (TCJA). This Schedule will be replicated for each tax rate change after the TCJA (see 17-RegAsset-3).

Note A Reflects the deferred tax liability (DTL) for the difference between book and tax depreciation methods and depreciable lives on plant capitalized for both book

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

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

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

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

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

Note G PG&E's method for amortization of non protected excess ADIT

Note H The "grossed-up" portion included in Column 25, equals the amounts included in PG&E's FERC Account 182.3 and 254 on its balance sheet, and is not included in rate base.

Note I PG&E's method provides for a base 130-months amortization subject to adjustment. As a result, the overall amortization period may not be 130-months.

	Wilder Control	

Amortization of (Excess)/Deficient Deferred Federal and State Income Taxes (Note 1) Input cells are shaded gold																												Prior Year: 2022
		Col 0	Col 1	364 Permanent Worksheet(s) Categ Col 2	Col 3	Category 2 Information Col 4	Col 5	Category 3 Information Col 6	Col 7	- Col 8	Category 5 Information Col 9		Col 11 RTIZATION OF (EXCESS)DEL ATED DEFERRED INCOMI		Category 4 Information Col 13	Col 14	Category 3 Information Col 15	Col 16	Col 17	ACCUMI	Col 19 MORTIZATION OF (EXCESS)DE JLATED DEFERRED INCOME		Col 21	Category 3 Information Col 22	Col 23	Col 24	Col 25	
Line DESCRIPTION	Originating (Excess)/Deficient ADIT Recorded Account	Originating Timing Difference	ADIT Balance Prior to TCJA @ 35% FIT	Remeasurement ADIT Balance @ 21% FIT	Col 1 - Col 2 (Excess)/Deficient ADIT Note F Balance	FERC Account (Excess)/Deficient ADIT Recorded Acct 182 3 / Acct 254	UNAMORTIZ Beg Bal PROTECTED FIXED ASSETS	ZED (EXCESS)DEFICIENT FEDERAI Beg Bal UNPROTECTED FIXED ASSETS	AL ACCUMULATED DEFERRED IN Beg Bal UNPROTECTED NON FIXED ASSETS	Sum Col 5 to Col 7 INCOME TAXES Beg Bal	- Amortization Period ARAM/ARL/Years	Amortization Expense PROTECTED FIXED ASSETS	Amortization Expense UNPROTECTED FIXED ASSETS	Amortization Expense UNPROTECTED NON FIXED ASSETS	FERC Account ADIT Amortization Recorded Acct 410.1 / Acct 411.1	UNAMORTIZED (EXC End Bal PROTECTED FIXED ASSETS	COI 6 - COI 11 ESS)DEFICIENT FEDERAL ACCUMUL End Bal UNPROTECTED FIXED ASSETS	Col 7 - Col 12 ATED DEFERRED INCOME TAXES End Bal UNPROTECTED NON FIXED ASSETS	Sum Col 14 to Col 16 - BEGINNING BALANCE End Bal TOTALS	Amortization Expense PROTECTED FIXED ASSETS	Amortization Expense UNPROTECTED FIXED ASSETS	Amortization Expense UNPROTECTED NON FIXED ASSETS	Col 14 - Col 18 UNAMORTIZE End Bal PROTECTED FIXED ASSETS	Col 15 - Col 19 D (EXCESS)DEFICIENT FEDERAL ACCUMU End Bal UNPROTECTED FIXED ASSETS	Col 16 - Col 20 LATED DEFERRED INCOME TAXES - END End Bal UNPROTECTED NON FIXED ASSETS	Sum Col 21 to Col 23 DING BALANCE End Bal TOTALS	Col 24 x Gross-up (Excess)/Deficient ADIT Note H Including Gross-up of 1.38857	Poforonco
LineDESCRIPTION100Method LifeNote A101Fixed Assets Book Tax Basis DifferencesNote C102Non Fixed Assets Book Tax Basis DifferencesNote D103Non Fixed Asset Book Tax DifferencesNet Operating Loss CarryoverNote E104Total	Acct # 282 Acct # 282 Acct # 190/ # 282 Acct # 190	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	Acct # 254 Acct # 254 Acct # 182.3 Acct # 182.3	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	ARAM 130 Months (Note G and I) 130 Months (Note G and I) ARAM	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	Acct # 411.1 Acct # 411.1 Acct # 410.1 Acct # 410.1	0 0 0 0	0 0 0 0 0	0 0 0 0 0	TOTALS	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	() () () () () () () () () ()	NONTIALD ASSETS	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	Reference
105 Adjustments to December 31, 2017 Amounts 106 ADIT Item 1 Repairs on System 107 108 109 Total Including Adjustments	Acct # 282	0 0 0	0 0 0	0 0 0	0 0 0	Acct # 254	0 0 0 0	0 0 0	0 0 0 0	0 0 0	_	0 0 0 0	0 0 0 0	0 0 0 0	Acct # 411.1	000000000000000000000000000000000000000	0 0 0 0	0 0 0 0		0 0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	(0 0 0 0 0 0	0 0 0 0	
Line Details of ADIT Total Method Life Includes Cost of Removal	Acct # 282 Acct # 282 Acct # 282	0	0	0	0	Acct # 254 Acct # 254 Acct # 254	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	- ARAM ARAM ARAM	0	0 0 0 0 0 0	0 0 0 0 0 0	Acct # 411.1 Acct # 411.1 Acct # 411.1		0 0 0 0 0 0	0 0 0 0 0 0		0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0			0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	
Libe Total Flaced Assets Book Tan Rosis Differences 300 Total Flaced Assets Book Tan Rosis Differences 302 Total Flaced Assets Book Tan Rosis Differences 303 Total Flaced Assets Book Tan Rosis Differences 304 Total Flaced Assets Book Tan Rosis Differences 305 Total Flaced Assets Book Tan Rosis Differences 306 Total Flaced Assets Book Tan Rosis Differences 307 Total Flaced Assets Book Tan Rosis Differences 308 Total Flaced Assets Book Tan Rosis Differences 309 Total Flaced Assets Book Tan Rosis Differences 307 Total Flaced Assets Book Tan Rosis Differences 308 Total Flaced Assets Book Tan Rosis Differences 309 Total Flaced Assets Book Tan Rosis Differences 300 Total Flaced Assets Book Tan Rosis Differences 301 Total Flaced Assets Book Tan Rosis Differences 302 Total Flaced Assets Book Tan Rosis Differences 303 Total Flaced Assets Book Tan Rosis Differences 304 Total Flaced Assets Book Tan Rosis Differences 305 Total Flaced Assets Book Tan Rosis Differences 306 Total Flaced Assets Book	Acct # 282					Acct # 254					130 Months				Acct # 411.1					0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
Line 400 Total Non Fixed Assets Book Tax Basis Differences 401 402 403 404 405 406 407 408 409 408	Acct # 190 Acct # 190 Acct # 190 Acct # 282	0	0	0	0	Acct # 182.3 Acct # 182.3 Acct # 182.3 Acct # 254 Acct # 255	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	130 Months	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0	Acct # 410.1 Acct # 410.1 Acct # 410.1 Acct # 411.1		0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0	0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	
Line 500 Total Non Fixed Asset Book Tax Differences 501 502 503 504 505	Acct # 190	0	0	0	0	Acct # 182.3	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	- ARAM	0	0 0 0 0 0	0 0 0 0 0 0	Acct # 410.1		0 0 0 0 0 0 0	0 0 0 0 0 0 0		0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	

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

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

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

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

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

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

Note I PG&E's method provides for a base 130-months amortization subject to adjustment. As a result, the overall amortization period may not be 130-months.

Acct # 282 Acct # 282

Adjustments to December 31, 2017 Amounts

Note G PG&E's method for amortization of non protected excess ADIT

Operations and Maintenance Expense

Input cells are shaded gold

<u>Line</u> 100 Dist	ribution	O&M Expense (Line 101, Col 11, 12, 13, 14)	Total Electric Distribution \$2,771,598,785	<u>Primary Distribution</u> \$1,976,457,332	Secondary Distribution \$736,551,453	Total Wholesale Distribution \$2,713,008,785										<u>Line</u> 100
<u>Co</u> <u>Source</u>	ol 1	<u>Col 2</u>	<u>Col 3</u> Note 1	<u>Col 4</u> Note 1	<u>Col 5</u> Col 3 + Col 4, Note 2	<u>Col 6</u> Note 1, Note 3	<u>Col 7</u> Note 1, Note 3	<u>Col 8</u> Col 6 + Col 7	<u>Col 9</u> Col 3 + Col 6	<u>Col 10</u> Col 4 + Col 7	<u>Col 11</u> Col 9 + Col 10, Note 4	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u> Col 12 + Col 13	<u>Col 15</u>	
	ERC		FF	F1 Recorded O&M Expens FF1 322, L. 156, col b	se	·	Adjustments		Recor	rded Adjusted O&M Ex	pense		Wholesale Dist	tribution O&M Expense		
	count	FERC Account Description	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Primary	Secondary	Total		
101		Total Distribution O&M	\$554,825,544	\$2,283,113,805	\$2,837,939,349	(\$4,946,535)	(\$61,394,029)	(\$66,340,564)	\$549,879,009	\$2,221,719,776	\$2,771,598,785	\$1,976,457,332	\$736,551,453	\$2,713,008,785	Source for Col 12 and 13	101
102	580 O	peration Supervision and Engineering	\$3,172,619	\$5,032,668	\$8,205,287	\$0	\$0	\$0	\$3,172,619	\$5,032,668	\$8,205,287	\$3,984,954	\$3,848,395	\$7,833,349 40	I 11 * 6-PlantJurisdiction, Line 0, Cols 1 and 2 I 11 * 6-PlantJurisdiction, Line	102
103	581 Lo	oad Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 40	0, Cols 1 and 2	103
104		tation Expenses	\$2,420,816	\$3,681,520	\$6,102,336	\$0	\$0	\$0	\$2,420,816	\$3,681,520	\$6,102,336	\$6,102,336	\$0	\$6,102,336 20	•	104
105		overhead Line Expenses	\$30,474,667	\$70,547,114	\$101,021,780	\$0	\$0	\$0	\$30,474,667	\$70,547,114	\$101,021,780	\$80,040,426	\$20,981,355	\$101,021,780 20	•	105
106	584 U	Inderground Line Expenses	\$35,714,582	\$18,952,804	\$54,667,386	\$0	\$0	\$0	\$35,714,582	\$18,952,804	\$54,667,386	\$21,416,690	\$33,250,696	\$54,667,386 20		106
107 58	84.1 O	peration of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 40	o, Cols 1 and 2 I 11 * 6-PlantJurisdiction, Line	107
108	585 S	treet Lighting and Signal System Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 40	0, Cols 1 and 2 I 11 * 6-PlantJurisdiction, Line	108
109		Neter Expenses	\$2,062,715	\$48,369	\$2,111,083	\$0	\$0	\$0	\$2,062,715	\$48,369	\$2,111,083	\$0	\$0	·	0, Cols 2 and 3 I 11 * 6-PlantJurisdiction, Line	109
110		ustomer Installations Expenses	\$18,727,800	\$3,154,235	\$21,882,035	\$0	\$0	\$0	\$18,727,800	\$3,154,235	\$21,882,035	\$0	\$0	·	1, Cols 2 and 3 l 11 * 6-PlantJurisdiction, Line	110
111		discellaneous Distribution Expenses	\$158,798,724	\$400,248,269	\$559,046,994	(\$4,946,535)	(\$61,394,029)	(\$66,340,564)	\$153,852,189	\$338,854,240	\$492,706,430	\$239,286,275	\$231,086,231	\$470,372,506 40 Cc	0, Cols 1 and 2 I 11 * 6-PlantJurisdiction, Line	111
112		ents	\$35	\$461,076	\$461,111	\$0	\$0	\$0	\$35	\$461,076	\$461,111	\$223,942	\$216,268	• •	0, Cols 1 and 2 I 11 * 6-PlantJurisdiction, Line	112
113	590 N	Maintenance Supervision and Engineering	\$8,963,930	\$4,166,291	\$13,130,221	\$0	\$0	\$0	\$8,963,930	\$4,166,291	\$13,130,221	\$6,376,782	\$6,158,258	\$12,535,040 40 Cc	0, Cols 1 and 2 I 11 * 6-PlantJurisdiction, Line	113
114	:02	Maintenance of Structures	\$305	\$2,630,301	\$2,630,607	\$0	\$0	\$0	\$305	\$2,630,301	\$2,630,607	\$2,630,607	\$0		1, Cols 2 and 3 I 11 * 6-PlantJurisdiction, Line	114
115	:02	Naintenance of Station Equipment	\$30,238,662	\$19,428,240	\$49,666,903	\$0	\$0	\$0	\$30,238,662	\$19,428,240	\$49,666,903	\$49,666,903	\$0		l 11 * 6-PlantJurisdiction, Line	115
116	50/	Maintenance of Overhead Lines	\$231,914,230	\$1,716,449,154	\$1,948,363,383	\$0	\$0	\$0	\$231,914,230	\$1,716,449,154	\$1,948,363,383	\$1,543,705,072	\$404,658,311	\$1,948,363,383 20 Co	5, Cols 2 and 3 I 11 * 6-PlantJurisdiction, Line	116
117	505	Naintenance of Underground Lines	\$24,857,327	\$30,800,983	\$55,658,310	\$0	\$0	\$0	\$24,857,327	\$30,800,983	\$55,658,310	\$21,804,898	\$33,853,412		l 11 * 6-PlantJurisdiction, Line	
118	IV	Maintenance of Line Transformers Maintenance of Street Lighting and Signal	\$1,096,751	\$225,085	\$1,321,836	\$0	\$0	\$0	\$1,096,751	\$225,085	\$1,321,836	\$0	\$1,321,836	\$1,321,836 20 Cc	8, Cols 2 and 3 I 11 * 6-PlantJurisdiction, Line	118
119	507	ystems	\$483,486	\$453,241	\$936,727	\$0	\$0	\$0	\$483,486	\$453,241	\$936,727	\$0	\$0	·	3, Cols 2 and 3 I 11 * 6-PlantJurisdiction, Line	119
120		Maintenance of Meters Maintenance of Miscellaneous Distribution	\$5,295,915	\$4,928,570	\$10,224,485	\$0	\$0	\$0	\$5,295,915	\$4,928,570	\$10,224,485	\$0	\$0	·	0, Cols 2 and 3 I 11 * 6-PlantJurisdiction, Line	120
121	. ЭС Р	lant	\$602,979	\$1,905,884	\$2,508,863	\$0	\$0	\$0	\$602,979	\$1,905,884	\$2,508,863	\$1,218,447	\$1,176,692	\$2,395,139 40	0, Cols 1 and 2	121

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 distribution 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 322, L. 156, col b.

3) See WP_18-OandM for adjustment details.
4) If PG&E wishes to recover the costs of cancelled capital distribution projects, it will petition the Commission seeking authorization for abandoned plant treatment for such costs. In its petition, PG&E will ask the Commission to order PG&E to make a compliance filing to revise the Model tariff record to reflect the recovery of abandoned plant should the Commission authorize

Administrative and General Expenses

Input Cells are shaded in gold

<u>Line</u>									<u>Line</u>
100	1) Calculation of Total Company Adjusted A&G Expense	<u>Col 1</u>	Col 2	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5 = Col 1+Col 3</u>	<u>Col 6</u>	Col 7 = Col 5 - Col 6	100
101							See Note 1		101
102		FERC Form 1	Data	FERC Form 2	Data	Total Company	Total Company	Total Company Adj	102
103	Acct. <u>Description</u>	<u>Amount</u>	<u>Source</u>	Amount	<u>Source</u>	<u>Amount</u>	Amount Excluded	A&G Expense Reference	103
104	920 A&G Salaries	\$359,991,194	FF1 323, L. 181, col b	\$170,734,425	FF2 325, L. 254, col b	\$530,725,619	(\$22,539,884)	\$553,265,503 WP_19-AandG 1, L. 106	104
105	921 Office Supplies and Expenses	\$42,662,196	FF1 323, L. 182, col b	\$20,233,567	FF2 325, L. 255, col b	\$62,895,763	(\$598,711)	\$63,494,474 WP_19-AandG 1, L. 206	105
106	922 A&G Expenses Transferred	(\$57,122,496)	FF1 323, L. 183, col b	(\$27,091,710)		(\$84,214,206)	\$0	(\$84,214,206) WP_19-AandG 1, L. 306	106
107	923 Outside Services Employed	\$309,010,456	FF1 323, L. 184, col b	\$145,016,075	FF2 325, L. 257, col b	\$454,026,531	(\$16,560,112)	\$470,586,643 WP_19-AandG 1, L. 406	107
108	924 Property Insurance	\$11,235,559	FF1 323, L. 185, col b	\$6,965,904	FF2 325, L. 258, col b	\$18,201,463	(\$9,270,229)	\$27,471,692 WP_19-AandG 1, L. 506	108
109	925 Injuries and Damages	\$1,982,050,376	FF1 323, L. 186, col b	\$239,062,695	FF2 325, L. 259, col b	\$2,221,113,071	\$1,209,724,357	\$1,011,388,713 WP_19-AandG 1, L. 606	109
110	926 Employee Pensions and Benefits	\$335,424,354	FF1 323, L. 187, col b	\$155,959,280	FF2 325, L. 260, col b	\$491,383,634	\$3,766,238	\$487,617,396 WP_19-AandG 1, L. 706	110
111	927 Franchise Requirements	\$116,147,801	FF1 323, L. 188, col b	\$60,046,378	FF2 325, L. 261, col b	\$176,194,179	\$176,194,179	(\$0) WP_19-AandG 1, L. 806	111
112	928 Regulatory Commission Expenses	\$0	FF1 323, L. 189, col b	\$0	FF2 325, L. 262, col b	\$0	\$0	\$0 See Note 2	112
113	929 Duplicate Charges	\$0	FF1 323, L. 190, col b	\$0	FF2 325, L. 263, col b	\$0	\$0	\$0 See Note 2	113
114	930.1 General Advertising Expense	\$0	FF1 323, L. 191, col b	\$0	FF2 325, L. 264, col b	\$0	\$0	\$0 WP_19-AandG 1, L. 906	114
115	930.2 Miscellaneous General Expense	\$16,970,569	FF1 323, L. 192, col b	\$4,250,344	FF2 325, L. 265, col b	\$21,220,913	\$12,890,228	\$8,330,685 WP_19-AandG 1, L. 906	115
116	931 Rents	\$0	FF1 323, L. 193, col b	\$0	FF2 325, L. 266, col b	\$0	\$0	\$0 See Note 2	116
117	935 Maintenance of General Plant	\$1,890,228	FF1 323, L. 196, col b	\$896,486	FF2 325, L. 269, col b	\$2,786,714	\$0	\$2,786,714 WP_19-AandG 1, L. 1006	117
118	Total A&G Expenses:	\$3,118,260,237	FF1 323, L. 197, col b	\$776,073,444	FF2 325, L. 270, col b	\$3,894,333,681	\$1,353,606,067	\$2,540,727,614	118
200	2) Coloulation of Distribution ASC Funance								200
200	2) Calculation of Distribution A&G Expense Based on Labor Factors		Amount	Cource					200 201
201 202		Evnance after Adjustments	Amount	Source					201
202		Expense after Adjustments erty Insurance nonnuclear:	\$2,540,727,614 \$27,471,692	Line 118, col 7 Line 108, col 7					203
203	Less Account 924 Prope	·	\$956,917,165	WP_19-AandG 2, L. 102					204
205	Total A&G Expense Applicable to the O&I	_	\$1,556,338,757	Line 202 - Line 203 - Lin					205
206		M Labor Allocation Factor:	70.73%		le 200				206
207		Portion of A&G From Labor	\$1,100,785,720	Line 205 * Line 206					207
208	Distribution as a Percent of Electric O&I			24-Allocators, L. 112					208
209	Distribution as a Percent of Electric Oxi			Line 207 * Line 208					209
210	Based on Yearend Plant	T Labor Allocation Factors.	3473,343,203	Lille 207 Lille 208					210
211		% of Total Company Plant	7/ 16%	24-Allocators, L. 128					211
211a	Total Insured Electric Distribution Plant as a % of T			24-Allocators, L. 131					211a
2112		erty Insurance nonnuclear:	\$27,471,692	Line 203					212
	Distribution Portion of Proper	·		Line 211 * Line 211a * L	ino 212				213
213 214	Based on Blended Labor and Plant Factor	Try mourance Account 924	Ş 4 ,333,000	THIS ZIT LINE ZIIG L	LINE ZIZ				213
214	General Liability Accrued Insurance and F	Paid Injuries and Damages	\$956,917,165	line 204					215
216	Factor using the combined O&			24-Allocators, L. 120					216
217	Distribution Portion of General Liability Insurance	-		Line 215 * Line 216					217
217	Distribution Fortion of General Liability Insurance (and injuries and Damages.	Ψ3 - 3,023,370	THE ZIJ LINE ZIU					218
219	Total Distribution Portion of Administrat	ive and General Evnences	\$875 927 180	Line 209 + Line 213 + Li	ne 217				219
213	Total Distribution Fortion of Autilinistrat	ive and General Expenses.	7023,332,180	Line 203 : Line 213 + Li	110 217				219

3) Summary of Total Company Adjustments Note 3 Note 4 Note 5 Note 6 Note 8 Note 9 Note 10

	Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9	Note 10
						Allocations on		
	STIP	Officer Compensation	Accrual to Cash Basis	Not Seeking Recovery	Non A&G Costs and Other	Adjustments	NP&S	Total by FERC Account
920 A&G Salaries	(\$7,874,328)	(\$24,330,798)	\$88,610,822	(\$701,331)	(\$920,533)	(\$220,589)	(\$32,023,359)	\$22,539,884
921 Office Supplies and Expenses	\$0	\$705,813	\$0	\$0	(\$41,584)	(\$65,518)	\$0	\$598,711
922 A&G Expenses Transferred	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923 Outside Services Employed	(\$2,254,656)	(\$4,964,601)	(\$179,197)	\$870,040	\$22,957,057	(\$10,424)	\$141,894	\$16,560,112
924 Property Insurance	\$0	\$0	\$0	\$9,270,229	\$0	\$0	\$0	\$9,270,229
925 Injuries and Damages	\$0	\$0	(\$332,557,657)	(\$875,045,495)	(\$2,121,206)	\$0	\$0	(\$1,209,724,357)
926 Employee Pensions and Benefits	\$0	(\$4,939,955)	\$3,624,890	(\$402,914)	(\$100,014)	(\$1,593,647)	(\$354,598)	(\$3,766,238)
927 Franchise Requirements	\$0	\$0	\$0	(\$176,194,179)	\$0	\$0	\$0	(\$176,194,179)
928 Regulatory Commission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 Duplicate Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.1 General Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.2 Miscellaneous General Expense	\$0	\$0	\$0	\$1,542,971	(\$14,433,199)	\$0	\$0	(\$12,890,228)
931 Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0_
Total by Adjustment Type	(\$10,128,985)	(\$33,529,541)	(\$240,501,141)	(\$1,040,660,679)	\$5,340,521	(\$1,890,178)	(\$32,236,064)	(\$1,353,606,067)
	921 Office Supplies and Expenses 922 A&G Expenses Transferred 923 Outside Services Employed 924 Property Insurance 925 Injuries and Damages 926 Employee Pensions and Benefits 927 Franchise Requirements 928 Regulatory Commission Expenses 929 Duplicate Charges 930.1 General Advertising Expense 930.2 Miscellaneous General Expense 931 Rents 935 Maintenance of General Plant	STIP920A&G Salaries(\$7,874,328)921Office Supplies and Expenses\$0922A&G Expenses Transferred\$0923Outside Services Employed(\$2,254,656)924Property Insurance\$0925Injuries and Damages\$0926Employee Pensions and Benefits\$0927Franchise Requirements\$0928Regulatory Commission Expenses\$0929Duplicate Charges\$0930.1General Advertising Expense\$0930.2Miscellaneous General Expense\$0931Rents\$0935Maintenance of General Plant\$0	STIP Officer Compensation 920 A&G Salaries (\$7,874,328) (\$24,330,798) 921 Office Supplies and Expenses \$0 \$705,813 922 A&G Expenses Transferred \$0 \$0 923 Outside Services Employed (\$2,254,656) (\$4,964,601) 924 Property Insurance \$0 \$0 925 Injuries and Damages \$0 \$0 926 Employee Pensions and Benefits \$0 (\$4,939,955) 927 Franchise Requirements \$0 \$0 928 Regulatory Commission Expenses \$0 \$0 929 Duplicate Charges \$0 \$0 930.1 General Advertising Expense \$0 \$0 930.2 Miscellaneous General Expense \$0 \$0 931 Rents \$0 \$0 935 Maintenance of General Plant \$0 \$0	STIP Officer Compensation Accrual to Cash Basis 920 A&G Salaries (\$7,874,328) (\$24,330,798) \$88,610,822 921 Office Supplies and Expenses \$0 \$705,813 \$0 922 A&G Expenses Transferred \$0 \$0 \$0 923 Outside Services Employed (\$2,254,656) (\$4,964,601) (\$179,197) 924 Property Insurance \$0 \$0 \$0 925 Injuries and Damages \$0 \$0 \$0 926 Employee Pensions and Benefits \$0 (\$4,939,955) \$3,624,890 927 Franchise Requirements \$0 \$0 \$0 928 Regulatory Commission Expenses \$0 \$0 \$0 929 Duplicate Charges \$0 \$0 \$0 930.1 General Advertising Expense \$0 \$0 \$0 930.2 Miscellaneous General Expense \$0 \$0 \$0 931 Rents \$0 \$0 \$0 <t< th=""><th>STIP Officer Compensation Accrual to Cash Basis Not Seeking Recovery 920 A&G Salaries (\$7,874,328) (\$24,330,798) \$88,610,822 (\$701,331) 921 Office Supplies and Expenses \$0 \$705,813 \$0 \$0 922 A&G Expenses Transferred \$0 \$0 \$0 \$0 923 Outside Services Employed (\$2,254,655) (\$4,964,601) (\$179,197) \$870,040 924 Property Insurance \$0 \$0 \$0 \$9,270,229 925 Injuries and Damages \$0 \$0 \$0 \$9,270,229 925 Employee Pensions and Benefits \$0 \$0 \$0 \$9,270,229 926 Employee Pensions and Benefits \$0 \$0 \$0 \$9,270,229 927 Franchise Requirements \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0</th></t<> <th>STIP Officer Compensation Accrual to Cash Basis Not Seeking Recovery Non A&G Costs and Other 920 A&G Salaries (\$7,874,328) (\$24,330,798) \$88,610,822 (\$701,331) (\$920,533) 921 Office Supplies and Expenses \$0 \$705,813 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <</th> <th> STIP</th> <th> No. No.</th>	STIP Officer Compensation Accrual to Cash Basis Not Seeking Recovery 920 A&G Salaries (\$7,874,328) (\$24,330,798) \$88,610,822 (\$701,331) 921 Office Supplies and Expenses \$0 \$705,813 \$0 \$0 922 A&G Expenses Transferred \$0 \$0 \$0 \$0 923 Outside Services Employed (\$2,254,655) (\$4,964,601) (\$179,197) \$870,040 924 Property Insurance \$0 \$0 \$0 \$9,270,229 925 Injuries and Damages \$0 \$0 \$0 \$9,270,229 925 Employee Pensions and Benefits \$0 \$0 \$0 \$9,270,229 926 Employee Pensions and Benefits \$0 \$0 \$0 \$9,270,229 927 Franchise Requirements \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	STIP Officer Compensation Accrual to Cash Basis Not Seeking Recovery Non A&G Costs and Other 920 A&G Salaries (\$7,874,328) (\$24,330,798) \$88,610,822 (\$701,331) (\$920,533) 921 Office Supplies and Expenses \$0 \$705,813 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <	STIP	No. No.

1 PG&E is a utility providing both electric and gas services to it customers. 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.
- 2 FERC Forms 1 and 2 balances in accounts 928, 929 and 931 are zero; therefore, these accounts are not shown on WP_19-AandG.
- **3** Remove Officer STIP and True up Non-Officer STIP to actual cash payment. 4 Remove Officer compensation.
- 5 Remove accruals in the recorded balances for items such as STIP, Severance, Injuries and Damages and Workers Compensation.
- 6 Remove costs PG&E does not seek to recover in the WDT, such as Intervenor Compensation, MCI Exchange Rights, a portion of Injuries and Damages, and Nuclear Property and Nuclear Liability Insurance. 7 Remove Non A&G Costs and other costs, for example Gas LOB costs erroneously recorded in A&G FERC Accounts and Franchise Fee Expense that is a caclulation within the Model.
- **8** Remove labor and benefits associated with NP&S activities.
- 9 Remove capital and below-the-line adjustments as appropriate associated with regulatory adjustments described in Notes 3 through 8.

Input cells are shaded gold

Instructions:

1) Insert additional lines as necessary for additional items.

<u>Col 1</u> Col 2 <u>Col 3</u> <u>Col 4</u> <u>Col 5</u> <u>Col 6</u> <u>Col 6</u> NP&S **NATURAL Wholesale** Line FERC ACCT **ACCT DESCRIPTION Distribution Distribution ACCT Total Electric** <u>Notes</u> <u>Line</u> Sum Lines 201, 301, 401, 501, 100 (\$188,481,714) \$211,207,364 **\$20,061,728** 601 **Totals** <u>100</u> **Forfeited Discounts** FF1 300, L. 16, col b \$108,292 200 200 201 Acct 450 Total \$108,292 \$108,292 \$0 201 202 450 \$108,292 \$108,292 Note 2 202 4500000 Forfeited Discounts 203 203 204 204 **Miscellaneous Service Revenues** FF1 300, L. 17, col b 300 \$7,068,124 300 301 301 Acct 451 Total \$7,068,124 \$6,454,055 \$133,499 302 451 \$1,490,447 Note 2 302 4510000 Miscellaneous Service Revenues \$1,490,447 4510007 NRD Revenue Other \$133,499 Note 2 303 451 \$614,069 303 4510040 Miscellaneous Service Electric Customer Fund Management - RES 304 451 \$3,411,765 \$3,411,765 Note 2 304 305 451 4510041 Miscellaneous Service Electric Customer Fund Management Non-RES \$810,021 \$810,021 Note 2 305 4510043 Miscellaneous Service Revenues - Reimbursable \$741,822 306 451 \$741,822 Note 2 306 307 451 4510005 Misc Electric Service Revenue Protection \$0 \$0 307 308 308 **Sales of Water and Water Power** FF1 300, L. 18, col b 400 \$4,603,372 400 \$0 401 Acct 453 Total \$4,603,372 \$0 401 402 453 402 4530000 Sales of Water and Water Power \$4,603,372 Note 2 403 403 404 404 Rents 500 FF1 300, L.19, col b \$61,810,991 500 \$61,810,991 501 **Acct 454 Total** \$34,301,368 \$6,714,334 501 502 502 454 4540010 Rent from Electric Property \$39,578,695 \$33,155,035 Note 2, 3 503 503 454 \$6,714,334 Note 2 4540012 New Revenue Development Rent \$15,959,486 504 454 \$6,272,810 Note 2 504 4540013 New Revenue Development Fee Revenue \$1,146,333 505 505 506 506

Otl	her Electri	c Revenue					
00		FF1 300, L. 21-22, col b	\$262,072,494			Note 1	-
01		Acct 456 Total	(\$262,072,494)	\$170,343,649	\$13,213,895		
02	456	4560099 Other Electric Revenues	\$117,755,288	\$117,755,288		Note 2	
3	456	MCI Rights-of-Way (B)	\$611,917			Note 2	
4	456	4560050 Recreation Facilities Revenue	\$1,295,482			Note 2	
5	456	4560070 Timber Sales - Utility	\$3,272			Note 2	
6	456	4560014 Other Revenue - Affiliate	\$93,207			Note 2	
7	456	4560022 Revenue Damage Claims Electric	\$1,134,942	\$1,134,942		Note 2	
8	456	4560093 Mobile Home Park Electric	\$4,530	\$4,530		Note 2	
9	456	4560091 NEBS TCRA	\$44,441,875			Note 2	
0	456	4560098 New Revenue Development - Electric Revenue	\$73,100,494		\$10,033,839	Note 2	
1	456	4560000 Unbilled Electric Revenue	(\$36,899,726)			Note 2	
2	456	4560001 Reimbursed Electric Revenue	\$55,039,838	\$51,423,319		Note 2, 4	
3	456	4560002 Reimbursed Electric Revenue Joint Poles	\$25,571	\$25,571		Note 2	
4	456	4560003 Reimbursed Electric Revenue Customer Care and Billing (CC&B)	\$15,398,611			Note 2	
5	456	4560095 Other Electric Revenue - Calif Department of Water & Resources (DWR)	(\$475,288,924)			Note 2	
6	456	4560005 Reimbursed Electric Revenue - CPUC	(\$101,028,934)			Note 2	
7	456	9414000 Other Utility Operating Income	\$0			Note 2	
8	456.1	4561000 Other Transmission Revenue - Wheeling	\$4,566,310			Note 2, 5	
9	456	4560052 Towers Amortization-CPUC	\$37,673,753		\$3,180,056		
0							

Notes

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

Cost of Ownership Rates Rate Year: 2024

	1) Monthly Cost of Ownership Rates			
<u>Line</u> 100	Monthly Customer Financed Cost of Ownership Rate:	0.80% Line 208	<u>Source</u>	<u>Line</u> 100
	2) Calcuation of the Cost of Ownership Rates			
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
200	Distribution Revenue Requirement	\$7,335,128,208 1-DRR, L. 513	3	200
201	Depreciation Expense for Distribution Plant	\$1,495,019,933 1-DRR L. 502		201
202	Gross Electric Distribution CGI Plant	\$3,119,302,496 1-DRR L. 101		202
203	Gross Electric Distribution Plant In Service including CGI Plant	\$42,701,495,235 1-DRR L. 102		203
204	Total Distribution Return on Capital and Income Taxes	\$1,885,776,526 1-DRR, L. 504	4 + L. 506	204
205	Electric Distribution CGI Plant Portion of Return and Taxes	\$137,754,132 (Line 202 / Li	ne 203) * Line 204	205
206	Distribution Revenue Requirement Return when capital is contributed	\$4,092,085,882 Line 200 - Lin	ne 201 - Line 204 +Line 205	206
207	Annual Distribution Carrying Percentage with contributing capital	9.58% Line 203 / Lir	ne 206	207
208	Monthly Distribution Carrying Percentage with contributing capital	0.80% Line 207 / 12	!	208

Income Tax Rates Prior Year: 2022

Input cells are shaded gold

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

1) Average Hourly Rate Calculation

2023 Planned Hourly Rate Complex Billing Organization

<u>Line</u>
100
101
102
103
104
105
106
107
108
109

2) Customer Service Charges

		<u>Hours</u>	<u>Total Charge</u>		
<u>Line</u>	<u>Customer</u>	(Note 3)	(Hours * Line 109)		<u>Line</u>
200	City and County of San Francisco	40		\$5,213.08	200
201	Port of Oakland	3.5		\$456.14	201
202	PWRPA	3.5		\$456.14	202
203	Shelter Cove	3.5		\$456.14	203
204	Western Area Power Administration	45		\$5,864.72	204
205	Westside Power Authority	3.5		\$456.14	205
				\$0.00	

Note 1: Total Billable Labor Costs represents the 2023 planned hourly billable cost of an employee in the Complex Billing organization. Calculated as planned salary costs for organization, plus minor employee related expenses, divided by planned billable hours for the organization.

Note 2: To ensure rate payers are not subsidizing work being performed on behalf of third parties, the cost of the work must include a portion of overhead costs. This is required to reflect the full cost of work and allow for recovery of costs not included in labor rates. PG&E's costs are billed in accordance with the Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission (FERC).

Note 3: Estimated average monthly labor in hours provided by the Complex Billing Organization.

Calculation of Allocation Factors Input cells are shaded gold

<u>Description</u>	<u>Value</u>	<u>Reference</u>	<u>Notes</u>	
Calculation of Prior Year Total Electric Department Labor Allocation Factor				
Total Company Wages and Salaries	\$2,321,743,464 FF1 355, L. 65, col b			
1 Electric A&G Wages and Salaries	(\$307,482,802) FF1 354, L. 27, col b			
2 Gas A&G Wages and Salaries	(\$145,831,063) FF1 355, L. 61, col b			
3 Cost Adjustment	(\$70,342,725) WP_24-Allocators_Lak	oor, L. 100, col 3		
4 Total Company Wages and Salaries w/o A&G	\$1,798,086,874 Sum Lines 100 - 103			
Total Electric Department Wages and Salaries	\$1,637,751,444 FF1 354, L. 28, col b			
5 Electric A&G Wages and Salaries	(\$307,482,802) Line 101			
7 Cost Adjustment	(\$58,496,449) WP_24-Allocators_Lab	por, L. 100, col 5		
8 Total Adjusted Electric Wages and Salaries wo A&G	\$1,271,772,193 Sum Lines 105 - 107			
9 Total Electric Department Labor as a % of Total Company Labor	70.73% Line 108 / Line 104			
Calculation of Prior Year Electric Distribution Labor Allocation Factors				
Total Adjusted Electric Wages and Salaries wo A&G	\$1,271,772,193 Line 108			
1 Electric Distribution Wages and Salaries	\$549,879,009 18-OandM, L. 101, col	9		
2 Electric Distribution Labor as a % of Total Electric Allocation Factor	43.24% Line 111 / Line 110			
3 Electric Distribution Labor as a % of Total Company Allocation Factor	30.58% Line 111 / Line 104			
Calculation of Prior Year Distribution Plant Allocation Factor				
Electric Distribution Plant In Service including CGI Plant		6, L. 149, col 10) - (WP_7-PlantInService 1, L. 102, col 2)	Prior Year Dec	
Total PG&E Company Plant In Service		6, L. 149, col 13) - (WP_7-PlantInService 1, L. 102, col 2)	Prior Year Dec	
6 Electric Distribution Plant as a % of Total Company Plant	41.66% Line 114 / Line 115			
7 Electric Distribution Plant In Service including CGI Plant	\$44,349,300,500 Line 114		Prior Year Dec	
8 Total PG&E Electric Plant In Service including CGI Plant		6, L. 149, col 11) - (WP_7-PlantInService 1, L. 102, col 2)	Prior Year Dec	
Electric Distribution Plant as a % of Total Electric Plant	56.17% Line 117 / Line 118			
Calculation of Prior Year Liability Insurance Allocation Factor				
Liability Insurance Allocation Factor (50/50)	36.12% Average of Line 113 ar	nd Line 116		
Calculation of Prior Year Property Tax Allocation Factor				
Electric Distribution Accumulated Depreciation including CGI		L49, Col 10) - (WP_10-AccDep 1, L. 102, col 2)	Prior Year Dec	
Total PG&E Electric Accumulated Depreciation including CGI		L49, Col 11) - (WP_10-AccDep 1, L. 102, col 2)	Prior Year Dec	
Electric Distribution Net Plant in Service (Functional + CGI)	\$26,080,985,935 Line 117 - Line 121		Prior Year Dec	
Total PG&E Electric Net Plant In Service (Functional + CGI)	\$44,500,542,365 Line 118 - Line 122		Prior Year Dec	
Net Plant Property Tax Allocation Factor	58.61% Line 123 / Line 124			
Calculation of Prior Year Property Insurance Allocation Factor				
6 Total PG&E Electric Plant In Service including CGI Plant	\$78,950,323,109 Line 118			
7 Total PG&E Company Plant In Service	\$106,463,636,778 Line 115			
8 Total Electric Plant as a % of Total Company Plant	74.16% Line 126 / Line 127			
9 Total Insured Electric Distribution Plant	\$4,619,348,912 WP_24-Allocators_Pro	· · · · —		
O Total Insured Electric Plant	\$21,615,710,446 WP_24-Allocators_Pro	pperty_Insurance, L. 2		
1 Total Insured Electric Distribution Plant as a % of Total Insured Electric Plant	21.37% Line 129 / Line 130			

Revenue Fee Factors Input cells are shaded gold

<u>Line</u>						<u>Line</u>
	1) Approve	ed Franchise F	Fee Factor(s)			
	<u>From</u>	<u>To</u>	Days in Prior Year	Franchise Fee Factor	<u>Reference</u>	
100		Present	365	0.7631%	WP_25-RevenueFeeFactors 1, L. 102	100
101						101
	2) Approve	ed San Francis	sco Gross Receipts Tax	Factor(s)		
	From	То	Days in Prior Year	SFGR Tax Factor	Reference	
200	From	To Present	Days in Prior Year 365		Reference WP_25-RevenueFeeFactors 2, L. 104	200
200 201	From		•			200 201
			•			
		Present	•	0.0208%		
		Present ion of Weight	365	0.0208%		

Prior Year: 2022

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innuit ceils ar	e snaged gold	

	Total NP&S Distribution Revenues and Expenses							
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>				
100	NP&S Distribution Revenue	\$20,061,728	20-RevenueCredits, Line 100, Col 6	100				
101	NP&S Distribution O&M Expense	\$9,542,311	WP_26-NPandS 2, Line 100, Col 1	101				
102	NP&S Distribution A&G Expense	\$326,214	WP_26-NPandS 2, Line 100, Col 2	102				
103	Total NP&S Distribution Expense	\$9,868,525	Line 101 + Line 102	103				

	<u>Distribution Revenues and Expenses by Product Line</u>					
		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
		Note 1	Note 2	Col 1 - Col 2	Note 3	
					Adjusted	
<u>Line</u>	Product Line	<u>Revenues</u>	<u>Expense</u>	Net Revenues	Net Revenues	<u>Line</u>
200	Total	\$20,061,728	\$9,868,525	\$10,193,202	\$10,360,728	200
201	ATS	\$4,136	\$6,847	(\$2,712)	\$0	201
202	FIBER (WIRELINE)	\$2,755,283	\$415,172	\$2,340,111	\$2,340,111	202
203	FM (MAINTENANCE & CONSULTING)	\$7,095,501	\$5,829,861	\$1,265,640	\$1,265,640	203
204	IP	\$86,773	\$251,587	(\$164,814)	\$0	204
205	PT-SLA	\$2,992,734	\$193,266	\$2,799,468	\$2,799,468	205
206	WIRELESS	\$3,947,245	\$3,171,792	\$775,453	\$775,453	206
207	Tower Amortization	\$3,180,056	\$0	\$3,180,056	\$3,180,056	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)	\$10,360,728 Line 200, Col 4	300
301	t = Composite state & federal tax rate	27.98% 1-DRR, 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 + Line 302 - (Line 302 * Line 301)]	303
304	CRC% (Customer Revenue Credit Percent of Net Revenues) = 1 - [1 / (1+ k - kt)]	41.87% 1 - Line 303	304

	Calculation of 50/50 After-Tax Sharing		
<u>Line</u>	<u>Description</u>	<u>Values</u> <u>Source</u>	<u>Line</u>
400	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%	\$6,023,105 Line 300 * Line 303	400
401	State and Federal taxes = PSA\$ * t	\$1,685,482 Line 400 * Line 301	401
402	Shareholder Allocation	\$4,337,623 Line 400 - Line 401	402
403	Customer Revenue Credit (CRC\$) = PTNR * CRC%	\$4,337,623 Line 304 * Line 300	403

Notes:

- 1) Please see WP_26-NPS 1 for Revenues by Product Line.
- 1) Please see WP_26-NPS 2 for Expenses by Product Line.
- 3) Product Lines with negative Net Revenues are set to zero.