

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE



February 14, 2020

Advice Letter 5715-E

Erik Jacobson
Director, Regulatory Relations
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177

SUBJECT: Retire the Utility Generation Balancing Account and Modify Associated Generation-Related Balancing Accounts

Dear Mr. Jacobson:

Advice Letter 5715-E is effective as of January 1, 2020.

Sincerely,

A handwritten signature in cursive script that reads "Edward Randolph".

Edward Randolph
Deputy Executive Director for Energy and Climate Policy/
Director, Energy Division

December 18, 2019

Advice 5715-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Retire the Utility Generation Balancing Account and Modify Associated Generation-Related Balancing Accounts

Purpose

Pacific Gas and Electric Company (PG&E) proposes to retire Electric Preliminary Statement Part CG, Utility Generation Balancing Account (UGBA), which has become obsolete, and to modify associated generation-related balancing accounts. The affected tariff sheets are listed on the enclosed Attachment 1.

Background

On October 19, 2018, the CPUC issued Decision (D.) 18-10-019 in the PCIA OIR,¹ which was established to respond to concerns that the existing PCIA cost allocation was not preventing cost shifting between bundled and departing load customers, as required by law.² Ordering Paragraph (OP) 7 required the Joint Utilities to “. . . file a Tier 2 Advice Letter within 60 days to establish a Portfolio Allocation Balancing Account (PABA) with subaccounts for each vintaged portfolio to account for billed revenues, generation resource costs, net California Independent System Operator market revenues associated with energy and ancillary services, and revenues associated with the renewable energy Adder and the Resource Adequacy capacity in each vintaged portfolio.”³ OP 8 indicates that “[e]ach utility shall also modify its Energy Resource Recovery Account (ERRA) balancing account and any other balancing accounts, as necessary, to be consistent with the PABA vintaged subaccount structure adopted in this decision. . . .” On December 10, 2018, PG&E submitted Advice 5440-E to establish the PABA and make modifications to associated generation-related balancing accounts. On May 3, 2019, the Energy Division approved Advice 5440-E with an effective date of January 1, 2019.

¹ R.17-06-026.

² D.18-10-019, p. 1.

³ D.18-10-019, OP 7.

In Advice 5440-E, PG&E retained the UGBA and proposed modifications to transfer amounts from UGBA to PABA and ERRA, as appropriate. Advice 5440-E indicated that, “The net result of these changes is that the balance in UGBA will be zero at the end of each month. PG&E may propose to eliminate the UGBA in the future if it is determined that PG&E’s entire base generation revenue requirement is recovered through PCIA and ERRA.”⁴ PG&E has determined that the entire base generation revenue requirement, which is currently recorded first in UGBA before being transferred to PABA and ERRA, is being recovered through PCIA and ERRA. As a result, PG&E proposes to eliminate the UGBA and record entries directly into PABA and ERRA.

Tariff Changes

Energy Resource Recovery Account (ERRA) (*Electric Preliminary Statement Part CP*)

There are currently two entries that transfer revenue and costs to ERRA from the UGBA. References to being “transferred from UGBA” will be deleted from the Utility-Owned Generation Related Entries in the Accounting Procedures section of ERRA. Instead, these entries will now be recorded directly into ERRA rather than being first recorded in UGBA and then transferred to ERRA.

Portfolio Allocation Balancing Account (PABA) (*Electric Preliminary Statement Part HS*)

There are currently six entries that transfer costs to PABA from the UGBA. References to being “transferred from UGBA” will be deleted from the Utility-Owned Generation Related Entries in the Accounting Procedures section of the PABA. Instead, these entries will now be recorded directly into PABA instead of being first recorded in UGBA and then transferred to PABA.

Utility Generation Balancing Account (UGBA) (*Electric Preliminary Statement Part CG*)

As indicated in Advice 5440-E, the net result of the transfers between UGBA and ERRA and between UGBA and PABA is that the UGBA monthly activity is zero post PABA implementation.⁵ As a result, upon approval of this advice letter, PG&E will retire Electric Preliminary Statement Part CG.

⁴ Advice 5440-E, p. 11.

⁵ UGBA activity from 2019 (post PABA implementation) is zero with the exception of customer rebates and rebills related to periods prior to 1/1/19 (pre-PABA implementation). Beginning January 1, 2020, rebates and rebills related to pre-2019 will be recorded to ERRA.

With the retiring of Electric Preliminary Statement Part CG, Utility Generation Balancing Account (UGBA), existing tariffs listed below have been updated to remove references to UGBA or Electric Preliminary Statement Part CG:

Electric Preliminary Statement Part DZ
Electric Preliminary Statement Part EJ
Electric Preliminary Statement Part EK
Electric Preliminary Statement Part EZ
Electric Preliminary Statement Part FM
Electric Preliminary Statement Part GL
Electric Preliminary Statement Part GM
Electric Preliminary Statement Part HK

Protests

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than January 7, 2020, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: EDTariffUnit@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

The protest shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

Erik Jacobson
Director, Regulatory Relations
c/o Megan Lawson
Pacific Gas and Electric Company
77 Beale Street, Mail Code B13U
P.O. Box 770000
San Francisco, California 94177

Facsimile: (415) 973-3582
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

PG&E requests that this Tier 2 advice submittal become effective January 1, 2020.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and the parties on the service list for R.17-06-026. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

/S/

Erik Jacobson
Director, Regulatory Relations

Attachments

cc: Service List R.17-06-026



ADVICE LETTER SUMMARY

ENERGY UTILITY



MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Pacific Gas and Electric Company (ID U39 E)

Utility type:

- ELC GAS WATER
 PLC HEAT

Contact Person: Annie Ho
 Phone #: (415) 973-8794
 E-mail: PGETariffs@pge.com
 E-mail Disposition Notice to: AMHP@pge.com

EXPLANATION OF UTILITY TYPE
 ELC = Electric GAS = Gas WATER = Water
 PLC = Pipeline HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 5715-E

Tier Designation: 2

Subject of AL: Retire the Utility Generation Balancing Account and Modify Associated Generation-Related Balancing Accounts

Keywords (choose from CPUC listing): Compliance,

AL Type: Monthly Quarterly Annual One-Time Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.18-10-019

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL:

Confidential treatment requested? Yes No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required? Yes No

Requested effective date: 1/1/20

No. of tariff sheets: 25

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: See Attachment 1

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: N/A

¹Discuss in AL if more space is needed.

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division
Attention: Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102
Email: EDTariffUnit@cpuc.ca.gov

Name: Erik Jacobson, c/o Megan Lawson
Title: Director, Regulatory Relations
Utility Name: Pacific Gas and Electric Company
Address: 77 Beale Street, Mail Code B13U
City: San Francisco, CA 94177
State: California Zip: 94177
Telephone (xxx) xxx-xxxx: (415)973-2093
Facsimile (xxx) xxx-xxxx: (415)973-3582
Email: PGETariffs@pge.com

Name:
Title:
Utility Name:
Address:
City:
State: District of Columbia Zip:
Telephone (xxx) xxx-xxxx:
Facsimile (xxx) xxx-xxxx:
Email:

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
45883-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 4	45687-E
45884-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 5	43454-E
45885-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 6	43455-E
45886-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 7	43456-E
45887-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 8	43457-E
45888-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 9	45241-E
45889-E	ELECTRIC PRELIMINARY STATEMENT PART DZ DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT Sheet 1	40528-E
45890-E	ELECTRIC PRELIMINARY STATEMENT PART EJ PENSION CONTRIBUTION BALANCING ACCOUNT Sheet 1	26297-E
45891-E	ELECTRIC PRELIMINARY STATEMENT PART EJ PENSION CONTRIBUTION BALANCING ACCOUNT Sheet 2	25228-E
45892-E	ELECTRIC PRELIMINARY STATEMENT PART EK LAND CONSERVATION PLAN IMPLEMENTATION ACCOUNT Sheet 1	26324-E
45893-E	ELECTRIC PRELIMINARY STATEMENT PART EZ LAND CONSERVATION PLAN ENVIRONMENTAL REMEDIATION MEMORANDUM ACCOUNT Sheet 1	27881-E
45894-E	ELECTRIC PRELIMINARY STATEMENT PART FM DIABLO CANYON SEISMIC STUDIES BALANCING ACCOUNT (DCSSBA) Sheet 1	34369-E
45895-E	ELECTRIC PRELIMINARY STATEMENT PART FM DIABLO CANYON SEISMIC STUDIES BALANCING ACCOUNT (DCSSBA) Sheet 2	40553-E

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
45896-E	ELECTRIC PRELIMINARY STATEMENT PART GL HYDRO LICENSING BALANCING ACCOUNT (HLBA) Sheet 1	40564-E
45897-E	ELECTRIC PRELIMINARY STATEMENT PART GM NUCLEAR REGULATORY COMMISSION RULEMAKING BALANCING ACCOUNT (NRCRBA) Sheet 1	40565-E
45898-E	ELECTRIC PRELIMINARY STATEMENT PART HK DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA) Sheet 1	42161-E
45899-E	ELECTRIC PRELIMINARY STATEMENT PART HK DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA) Sheet 2	43668-E
45900-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 2	45689-E
45901-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 3	45744-E
45902-E	ELECTRIC TABLE OF CONTENTS Sheet 1	45865-E
45903-E	ELECTRIC TABLE OF CONTENTS Sheet 13	45693-E
45904-E	ELECTRIC TABLE OF CONTENTS Sheet 14	43670-E
45905-E	ELECTRIC TABLE OF CONTENTS Sheet 15	41723-E
45906-E	ELECTRIC TABLE OF CONTENTS Sheet 16	40591-E
45907-E	ELECTRIC TABLE OF CONTENTS Sheet 17	45754-E



ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 4

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

- 4. **RATES:** The ERRA rate is set forth in electric Preliminary Statement Part I.
- 5. **ACCOUNTING PROCEDURES:** The CPUC-jurisdictional portion of all entries shall be made at the end of each month, or as applicable, excluding the allowance for Revenue Fees and Uncollectible (RF&U) Accounts expense, as follows:

Customer Billed Revenue Entries:

- a) A credit entry equal to the revenue from the generation rates less the recorded revenues from the: (1) PCIA rates (as defined in Part I of PG&E's electric Preliminary Statement (PS)), (2) Power Charge Collection Balancing Account (as defined in Part I of PG&E's electric PS), (3) DWR Franchise Fees (as defined in Part I of PG&E's electric PS); (T)
|
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|
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(T)
- b) A credit entry equal to revenues received from Electric Schedule TBCC, (Transitional Bundled Commodity Cost);

Retained RPS and RA Value Entries:

- c) A debit entry equal to the Retained Renewable Portfolio Standard (RPS) Value, determined using the most current Commission-adopted RPS Adder, multiplied by Actual Retained RPS quantities. A corresponding credit entry equal the Retained RPS Value is recorded in PABA and MTCBA.
- d) A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the Retained RPS Value using the Final RPS Adder. A corresponding credit or debit entry equal to the true-up of the Retained RPS Value is recorded in PABA and MTCBA.
- e) A debit entry equal the Retained Resource Adequacy (RA) Value, determined using the most current Commission-adopted RA Adder, multiplied by the Actual Retained RA quantities. A corresponding credit entry equal to the Retained RA Value is recorded in PABA and MTCBA.

(L)
(L)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 5

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

Utility-Owned Generation Related Entries:

- f) A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA Adder to the Retained RA Value using the Final RA Adder. A corresponding credit or debit entry equal to the true-up of the Retained RA Value is recorded in PABA and MTCBA. (L)
I
I
(L)
- g) a debit or credit entry, as appropriate, to record ESA costs associated with bundled customer portfolio/procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation); (D)
(T)
(T)

CAISO Related Entries:

- h) A debit or credit entry equal to the net charges or revenues for energy associated with load and generating resources recovered in ERRA and the New System Generation Balancing Account (NSGBA); (T)
- i) A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with load and generating resources recovered in ERRA and NSGBA; (T)
- j) A debit or credit entry equal to the net charges or revenues for ancillary services associated with load and generating resources recovered in ERRA and the NSGBA; (T)
- k) A credit or debit entry equal to the revenues or costs related to Congestion Revenue Rights; (T)
- l) A credit or debit entry equal to the revenues or costs related to convergence bidding; (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 6

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

Fuel Costs:

- m) A debit entry equal to fuel and related transportation and miscellaneous costs for contracts recovered through ERRA; (T)

Contract Costs:

- n) A debit entry equal to short-term bilateral contract obligations; (T)
- o) A debit or credit entry equal to short-term renewable contract obligations, and fees associated with participating in WREGIS; (T)
- p) A debit entry equal to the short-term capacity and energy costs for QF/CHP Program contracts; (T)
- q) A credit entry equal to the net capacity costs recorded in the QF/CHP Program and Marsh Landing subaccounts of the New System Generation Balancing Account (NSGBA) ; (T)

GHG Costs:

- r) A debit entry equal to greenhouse gas costs related with physically settled compliance instruments associated with contracts; (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 7

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

Miscellaneous Costs:

- s) A debit entry equal to financial hedging contract obligations; (T)
- t) A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of pre-payments, credit and collateral payments; (T)
- u) A debit entry equal to any other power costs associated with procurement; (T)
- v) A debit entry equal to the incremental IE costs through 2010 related to RFOs seeking terms of less than five years. After 2010, a debit entry equal to all IE costs related to all RFOs and other IE and third-party reviewer costs approved by the Commission; (T)
- w) A debit entry equal to power purchase payments provided to eligible Net Energy Metering customers for energy produced by on-site generation in excess of consumption over a 12-month period. Power purchase payments may include additional compensation for renewable attributes where applicable; (T)
- x) A debit entry equal the authorized energy storage procurement evaluation program fund amount authorized in D.14-10-045; (T)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 8

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

The following entries reflect the transfer of costs between ERRA and the Green Tariff Shared Renewables Balancing Account (GTSRBA) to support customers taking service under the Green Tariff Shared Renewable (GTSR) Program electric rate Schedule Green Tariff (E-GT) and electric rate Schedule Enhanced Community Renewables (E-ECR) as prescribed in Pub. Util. Code Sections 2833 and implemented in D.15-01-051:

- y) A credit or debit entry to reflect the solar generation expense associated with the interim pool of renewable resources used to support the GTSR Program, equal to Solar Charge rate associated with these resources, multiplied by the kWh delivered under the GTSR Program to Schedule E-GT customers for the month, and/or entry to reflect any subsequent true-up of the interim pool renewable expense to actual costs. (T)
- z) A credit or debit entry to reflect the Program Charge expense associated with the GTSR Program, excluding marketing and administrative expenses, for customers taking service under Schedule E-GT, equal to the Program Charge rate, multiplied by the kWh delivered under the program to the E-GT customers for the month, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs. (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 9

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- aa) A credit or debit entry to reflect Program Charge expense associated with the GTSR Program, excluding marketing and administration expenses, for customers taking service under Schedule E-ECR, equal to the Program Charge rate, multiplied by the subscription level of the E-ECR customer in kWh, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs. (T)
- ab) A debit or credit entry equal to expenses associated with the GTSR Program's Enhanced Community Solar (ECR) option resources that is unsubscribed. (T)
- ac) A debit or credit entry to transfer expenses from the GTSRBA for renewable resources procured to serve customers taking service under Schedule E-GT that are in excess of the E-GT program subscription pursuant to the backstop provision in Pub. Util. Code §2833(s) (T)

The following entries reflect interest expense and other balance transfers from memo and balancing accounts, as authorized by the Commission:

- ad) A debit/credit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding credit/debit entry is reflected in Accounting Procedure 6a below. (T)
- ae) a debit or credit entry equal, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC; and (T)
- af) A monthly entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor; (T)



ELECTRIC PRELIMINARY STATEMENT PART DZ
DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT

Sheet 1

DZ. DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT (DOELBA)

1. **PURPOSE:** The purpose of the DOELBA is to track, record and provide for the crediting to customers of any proceeds, net of costs, from PG&E's lawsuit against the Department of Energy (DOE) filed in the Federal Court of Claims on January 22, 2004, regarding the DOE's breach of spent fuel contracts and any additional claims for reimbursement that PG&E may have against DOE arising out of or related to spent fuel contracts. This account ensures the proper crediting and allocation of proceeds and costs for the benefit of customers as determined by the Commission between the Diablo Canyon and Humboldt Bay nuclear power plants. The DOELBA will expire after litigation is completed, proceeds have been received, and the Commission has authorized disposition of the balance.
2. **APPLICABILITY:** The DOELBA balances shall be credited to rates upon successful resolution of the DOE litigation and collection and receipt of proceeds. If PG&E's efforts in the DOE litigation are unsuccessful, the costs recorded to the DOELBA shall be recovered in rates at the time the litigation is completed.
3. **REVISION DATE:** Disposition of the balance in the account shall be determined by a Commission decision.
4. **DOELBA RATES:** This account does not have a rate component.
5. **ACCOUNTING PROCEDURES:** The DOELBA has two sub-accounts:

Utility Generation Sub-account

The Utility Generation sub-account records DOE litigation proceeds and incremental litigation costs allocated to generation customers. The balance in this sub-account will be transferred to the Portfolio Allocation Balancing Account (PABA) .

(T)

Nuclear Decommissioning Sub-account

The Nuclear Decommissioning sub-account records DOE litigation proceeds and incremental litigation costs allocated to nuclear decommissioning customers. The balance in this sub-account will be transferred to the Nuclear Decommissioning Adjustment Mechanism (NDAM).

DOE Litigation and Claims Proceeds: Claims Proceeds received are allocated as 72% to Utility Generation and 28% to Nuclear Decommissioning pursuant to Decision 14-08-032.

DOE Incremental Litigation Costs: These are costs incurred or paid by PG&E on or after January 22, 2004, in connection with the DOE litigation. Incremental litigation costs shall include the costs PG&E incurs for outside counsel, expert witnesses, document and discovery services, and other charges to PG&E specifically associated with work done by outside counsel for PG&E on PG&E's lawsuit against DOE filed in the Federal Court of Claims on January 22, 2004. The costs of PG&E's Law Department directing the litigation shall not be recorded in the DOE Costs Sub-Account. Costs associated with the utility generation are allocated to PABA customers, and costs associated with the nuclear decommissioning are allocated to NDAM customers.

(T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART EJ
PENSION CONTRIBUTION BALANCING ACCOUNT**

Sheet 1

EJ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-E)

- 1. PURPOSE: The purpose of the PCBA-E is to record the electric distribution and electric generation revenue requirement associated with the difference between adopted annual pension contributions and (i) lower contributions for any reason; or (ii) federally mandated higher contributions.
- 2. APPLICABILITY: The PCBA-E shall apply to all customer classes, except for any classes that may be specifically excluded by the Commission.
- 3. REVISION DATE: Disposition of the balance in this account shall be determined annually in conjunction with the Annual Electric True-Up filing via the Distribution Revenue Adjustment Mechanism (DRAM) and the Energy Resource Recovery Account (ERRA) and/or the Portfolio Allocation Balancing Account (PABA), as applicable. (T)
- 4. RATES: The PCBA-E does not currently have a rate component.
- 5. CALCULATION: At the end of each calendar year, through 2010, PG&E shall determine whether the actual pension contribution was higher or lower than the adopted pension contribution per D.06-06-014 and D.07-03-044. If the actual contribution was different than the adopted amount, PG&E shall determine the revenue requirement associated with the difference between the contribution amounts by applying the following factors. (T)

Year of Contribution Difference	Year of Revenue Requirement Adjustment			
	2007	2008	2009	2010
2007	0.70239	0.05206	0.05015	0.04666
2008		0.70239	0.05206	0.05015
2009			0.70239	0.05206
2010				0.70239

If the actual contribution was higher or lower than the adopted contribution, the following calculation should be performed in the year of the contribution:

- a. Determine the difference between the actual pension contribution and the adopted pension contribution;
- b. Multiply the difference as calculated in Section 5.a by the factor from the above table for the applicable year of the contribution;
- c. Apply the unbundled cost category (UCC) factor for electric distribution, as adopted in the General Rate Case (43.71% for 2006; 42.02% for 2007-2010), to the amount derived in Section 5.b above; and
- d. Apply the unbundled cost category (UCC) factors for electric generation, as adopted in the General Rate Case (24.55% for 2006; 22.70% for 2007-2010), to the amount derived in Section 5.b above.

In the years subsequent to the higher or lower contribution, the following calculation should be performed:

- e. Multiply the difference derived in Section 5.a by the appropriate factor for the subsequent years, as applicable.

These steps should be repeated for each year that the actual contribution is different from the adopted contribution.

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART EJ
PENSION CONTRIBUTION BALANCING ACCOUNT**

Sheet 2

EJ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-E) (Cont'd.)

6. ACCOUNTING PROCEDURE: PG&E shall maintain the PCBA-E by making entries at the end of each calendar year as follows:

- a. A debit (if the actual contribution was higher) or credit (if the actual contribution was lower) entry, if applicable, equal to the amount calculated in Section 5.c above;
- b. A debit (if the actual contribution was higher) or credit (if the actual contribution was lower) entry, if applicable, equal to the amount calculated in Section 5.d above;
- c. A debit (if the actual contribution was higher) or credit (if the actual contribution was lower) entry, as applicable, equal to the amount calculated in Section 5.e above;
- d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor; and
- e. A debit or credit entry, as applicable, to transfer the December 31 balance related to electric distribution to DRAM and the December 31 balance related to electric generation to ERRA and/or PABA, as applicable, in conjunction with the Annual Electric True-Up filing. (T)

(T)
(T)



ELECTRIC PRELIMINARY STATEMENT PART EK
LAND CONSERVATION PLAN IMPLEMENTATION ACCOUNT

Sheet 1

EK. Land Conservation Plan Implementation Account (LCPIA)

1. **PURPOSE:** The purpose of the LCPIA is to record for subsequent recovery from customers a portion of the costs incurred by PG&E to process applications before the CPUC or the FERC of transactions necessary to implement the Land Conservation Plan approved by the CPUC in Decision 03-12-035.
2. **APPLICABILITY:** The LCPIA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** PG&E shall file an application to request that the Commission review and approve for recovery in rates, any amounts recorded in the LCPIA with the following exception: PG&E may request recovery through the Annual Electric True-Up (AET) advice letter process, of those separately identifiable costs recorded in the LCPIA that are incurred by the Commission and billed to PG&E, with written verification of those costs provided to Commission staff and available upon request to other parties.
4. **LCPIA RATES:** The LCPIA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will make the following entries to the LCPIA:
 - a. A monthly debit equal to the amount billed to PG&E by the CPUC for reimbursement of the costs incurred by the CPUC to review and process the applications to implement the Land Conservation Plan.
 - b. A monthly debit equal to the amount billed to PG&E by the FERC for reimbursement of the costs incurred by the FERC to review and process the applications to implement the Land Conservation Plan.
 - c. A monthly debit equal to the costs billed to PG&E for consultant services necessary to process the applications to implement the Land Conservation Plan.
 - d. A monthly debit equal to other costs incurred by PG&E to process the applications to implement the Land Conservation Plan.
 - e. A credit entry to transfer the balance in the account to the Portfolio Allocation Balancing Account (PABA) for recovery in rates. Such transfer shall be made after any necessary review or audit of the amounts in the account. (T)
(T)
 - f. A monthly entry equal to interest on the average balance in the LCPIA at the beginning of the month and the balance at the end of the month after entries EK.5.a through EK.5.e above, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15. or its successor.



ELECTRIC PRELIMINARY STATEMENT PART EZ Sheet 1
LAND CONSERVATION PLAN ENVIRONMENTAL REMEDIATION MEMORANDUM ACCOUNT

1. **PURPOSE:** The purpose of the LCPERMA is to record and recover hazardous substance investigation, remediation, or mitigation costs incurred by PG&E related to properties which will be or are encumbered or transferred pursuant to the Land Conservation Commitment (consistent with D.03-12-035). These costs may include, for example: investigation costs, remediation costs, monitoring costs, closure costs, agency oversight fees, permit fees, hazardous waste taxes, and costs to pursue, defend or pay claims relating to hazardous substance remediation or mitigation (provided that recoveries from third parties due to any such PG&E claims shall be recorded as a credit to the LCPERMA).

However, PG&E may not record into the LCPERMA the following costs related to the investigation, remediation, or mitigation of hazardous substances on properties subject to the Land Conservation Commitment: fines or penalties, personal injury damages, or costs of defending personal injury lawsuits related to environmental liabilities or hazardous substances that may be found on these properties. In addition, PG&E may not record into the LCPERMA costs that are otherwise being recovered in rates.

2. **APPLICABILITY:** The LCPERMA shall apply to all customer classes, except for those specifically excluded by the Commission.

3. **REVISION DATE:** Disposition of the balance in the account shall be through the Annual Electric True-Up (AET) advice letter process via the Portfolio Allocation Balancing Account (PABA), its successor, or another proceeding as authorized by the Commission. (T)

4. **LCPERMA RATES:** The LCPERMA does not have a rate component.

5. **ACCOUNTING PROCEDURE:** PG&E shall make the following entries to the LCPERMA:

- a. A monthly debit entry equal to environmental remediation or mitigation costs associated with the encumbrance or disposition of properties under the Land Conservation Plan.
- b. A monthly debit entry equal to interest on the average balance in the LCPERMA at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.
- c. A credit entry, if applicable, for recoveries from third parties due to any such PG&E claims relating to hazardous substance remediation or mitigation.
- d. An annual credit entry to transfer the balance to the PABA, or another mechanism as authorized by the Commission, for recovery in rates. (T)



ELECTRIC PRELIMINARY STATEMENT PART FM Sheet 1
DIABLO CANYON SEISMIC STUDIES BALANCING ACCOUNT (DCSSBA)

FM. DIABLO CANYON SEISMIC STUDIES BALANCING ACCOUNT (DCSSBA)

1. **PURPOSE:** The purpose of the DCSSBA is to record and track actual costs associated with:

- (a) Conducting additional seismic studies, the Independent Peer Review Panel (IPRP) process, and other related activities to implement the California Energy Commission (CEC) Assembly Bill (AB) 1632 Report recommendations, as set forth in Application 10-01-014 and approved by the California Public Utilities Commission (CPUC) in Decisions 10-08-003 and 12-09-008; and,
- (b) Implementing and managing the Long Term Seismic Program (LTSP). In Decision 14-08-032, the CPUC directed PG&E to record and LTSP costs to the DCSSBA effective January 1, 2014. These costs were previously recovered through PG&E's General Rate Cases. The 2014 LTSP includes costs to perform a Senior Seismic Hazard Analysis Committee (SSHAC) Level 3 study to develop a probabilistic seismic hazard analysis as required by the March 12, 2012 50.40(f) NRC letter.

2. **APPLICABILITY:** The DCSSBA shall apply to all electric customers except for those specifically excluded by the Commission.

3. **REVISION DATE:** Disposition of the balance in the account shall be through annual Energy Resources Recovery Account (ERRA) Compliance Review proceeding, or its successor, or through another proceeding as authorized by the Commission.

4. **RATES:** The DCSSBA does not have a separate rate component.

5. **ACCOUNTING PROCEDURE:** The DCSSBA is comprised of three sub-accounts:

Advanced Seismic Studies records costs of performing additional seismic studies in the area at and around the DCPD recommended by the CEC's November 2008 report titled "An Assessment of California's Nuclear Power Plants: AB 1632 Report"

Independent Peer Review Panel (IPRP) records costs incurred by the CPUC to convene its own IPRP to review and comment on study plans for the approved seismic studies as described in D.10-08-003 and D.12-09-008 that are reimbursed by PG&E.

Long Term Seismic Program (LTSP) records costs to continuously study and update the state of knowledge regarding the seismic hazards affecting the DCPD subject to the April 1991 NRC operating license commitment.

(a) **Advanced Seismic Studies Sub-Account**

PG&E shall make entries at the end of each month, as applicable, as follows:

- 1. A debit entry equal to any costs associated with conducting additional seismic studies and other related activities.
- 2. A credit entry equal to the debit to Portfolio Allocation Balancing Account (PABA) based on the forecast of expenses adopted in D.10-08-003 (one twelfth of \$2.63 million for 2011 and \$11.78 million for 2012). (T)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART FM Sheet 2
DIABLO CANYON SEISMIC STUDIES BALANCING ACCOUNT (DCSSBA)

FM. DIABLO CANYON SEISMIC STUDIES BALANCING ACCOUNT (DCSSBA) (Cont'd.)

5. ACCOUNTING PROCEDURE (Cont'd)

(a) Advanced Seismic Studies Sub-Account (Cont'd)

- 3. A debit or credit entry equal to interest on the average balance in the DCSSBA at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.
- 4. A debit or credit entry to transfer the balance to the PABA, grossed up for Revenue Fees and Uncollectible (RF&U) accounts expense or another mechanism, as authorized by the Commission. (T)

(b) IPRP Sub-Account

PG&E shall make entries at the end of each month, as applicable, as follows:

- 1. A debit entry equal to costs incurred to comply with the CPUC IPRP process.
- 2. A debit entry equal to interest on the average balance in the account at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.
- 3. A credit entry to transfer the balance to the PABA, grossed up for Revenue Fees and Uncollectible (RF&U) accounts expense, or another mechanism, as authorized by the Commission. (T)

(c) LTSP Sub-Account

PG&E shall make entries at the end of each month, as applicable, as follows:

- 1. A debit entry equal to costs incurred by PG&E to implement and manage the LTSP.
- 2. A debit entry equal to interest on the average balance in the account at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.
- 3. A credit entry to transfer the balance to the PABA, grossed up for Revenue Fees and Uncollectible (RF&U) accounts expense, or another mechanism, as authorized by the Commission. (T)



ELECTRIC PRELIMINARY STATEMENT PART GL
HYDRO LICENSING BALANCING ACCOUNT (HLBA)

Sheet 1

GL. Hydro Licensing Balancing Account (HLBA)

1. **PURPOSE:** The purpose of the HLBA is to recover actual expenses and capital revenue requirements based on actual capital expenditures related to Federal Energy Regulatory Commission (FERC) hydro licensing activities, which include, but are not limited to, renewing, amending, surrendering, decommissioning, and compliance requirements. Specifically, the HLBA tracks and adjusts for the difference in actual and adopted expenses and capital revenue requirements associated with relicensing and amending/modifying licenses issued on or after January 1, 2012, including costs associated with implementing and complying with new license conditions or requirements resulting from renewed, modified, or amended licenses.
2. **APPLICABILITY:** The HLBA shall apply to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account shall be determined in the next General Rate Case (GRC), or as otherwise authorized by the Commission, through the Portfolio Allocation Balancing Account (PABA) as part of the Annual Electric True-up advice filing. (T)
4. **RATES:** The HLBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the HLBA by making entries to this account at the end of each month as follows:
 - a) A credit entry equal to one-twelfth of the adopted annual revenue requirements, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - b) A debit entry equal to actual expenses, including but not limited to, renewing, amending, surrendering licenses, decommissioning, and compliance requirements;
 - c) A debit entry equal to license surrender related revenue requirement, excluding RF&U, including amortization expense, return on investment and federal and state income taxes associated with the unamortized license surrender balance;
 - d) A debit entry equal to the capital-related revenue requirement, excluding RF&U, related to the actual capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs;
 - e) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and,
 - f) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries at a rate equal to one-twelfth the interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.



ELECTRIC PRELIMINARY STATEMENT PART GM
NUCLEAR REGULATORY COMMISSION
RULEMAKING BALANCING ACCOUNT (NRCRBA)

Sheet 1

GM. Nuclear Regulatory Commission Rulemaking Balancing Account (NRCRBA)

1. **PURPOSE:** The purpose of the Nuclear Regulatory Commission (NRC) Rulemaking Balancing Account is to recover actual expenses and capital revenue requirements for complying with existing, emerging or evolving NRC regulations, rulemakings, orders, bulletins and/or generic letters, and the Code of Federal Regulation 10-50-54F – Conditions of Licenses at Diablo Canyon. Specifically, the NRCRBA tracks and adjusts for the difference in expenses and capital revenue requirements based on actual versus adopted costs. These costs include, but are not limited to, the following four major NRC rulemaking processes currently in progress: Fukushima Daiichi Rulemaking, Cyber-Security Rulemaking, Emergency Planning Rulemaking, and the new National Fire Protection Standard (NFPA) 805 Rulemaking.
2. **APPLICABILITY:** The NRCRBA shall apply to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account shall be through the next General Rate Case (GRC), or as otherwise authorized by the Commission, through the Portfolio Allocation Balancing Account (PABA). (T)
4. **RATES:** The NRCRBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the NRCRBA by making entries to this account at the end of each month as follows:
 - a) A credit entry equal to one-twelfth of the adopted annual revenue requirements, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - b) A debit entry equal to actual expenses incurred;
 - c) A debit entry equal to the capital-related revenue requirement, excluding RF&U, related to the actual capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs
 - d) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
 - e) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries at a rate equal to one-twelfth the interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.



ELECTRIC PRELIMINARY STATEMENT PART HK
DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

Sheet 1

HK. DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

1. **PURPOSE:** The purpose of the Diablo Canyon Retirement Balancing Account (DCRBA) is to track actual expenses and capital revenue requirements based on actual capital expenditures compared to authorized expense budgets and/or capital revenue requirements and to assure recovery of incurred amounts for the following activities: (1) Diablo Canyon Power Plant's (DCPP or Diablo Canyon) full book value by the time the units cease operations; (2) PG&E's Employee Retention Program for Diablo Canyon employees; and (3) PG&E's Employee Retraining Program for Diablo Canyon employees.
2. **APPLICABILITY:** The DCRBA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account shall be determined through an advice letter filing or as otherwise authorized by the Commission, through the Portfolio Allocation Balancing Account (PABA) or Nuclear Distribution Adjustment Mechanism (NDAM), as applicable. (T)
4. **RATES:** The DCRBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The DCRBA consists of the following three subaccounts:

The Diablo Canyon Capital Depreciation Subaccount is a two-way subaccount that tracks increases or decreases in capital revenue requirements including: depreciation expense due to rate and GRC forecasted and recorded plant addition and retirement changes, and related return on ratebase and taxes, to fully depreciate Diablo Canyon to zero net book value by 2024 for unit 1 and 2025 for unit 2.

The "Employee Retention Subaccount" is a two-way subaccount that tracks the Employee Retention Program expenses incurred compared to the authorized expenses for the Employee Retention Program¹.

The "Employee Retraining Subaccount" is a two-way subaccount that tracks the Employee Retraining Program expenses incurred compared to the authorized expenses for the Employee Retraining Program.

- a. **Diablo Canyon Capital Depreciation Subaccount:**

The following entries will be made to this subaccount each month or as applicable:

- 1) A debit or credit entry, as appropriate, equal to the increase or decrease in capital revenue requirements including: depreciation expense due to rate and GRC forecasted and recorded plant addition and retirement changes, and related return on ratebase and taxes, to fully depreciate Diablo Canyon to zero net book value by 2024 for unit 1 and 2025 for unit 2.
- 2) A debit or credit entry, as appropriate, to transfer the balance to other accounts for recovery in rates, as approved by the Commission.

¹ The Employee Retention subaccount is capped at the authorized budget of \$211.3 million per D. 18-11-022. (Continued)



ELECTRIC PRELIMINARY STATEMENT PART HK
DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

Sheet 2

HK. DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

5. ACCOUNTING PROCEDURE (Cont'd.)

a. Diablo Canyon Capital Depreciation Subaccount (Cont'd.):

3) An entry each month equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount after the above entries, at a rate equal to one-twelfth the interest rate on three month commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

b. Employee Retention Subaccount: The following entries will be made to this subaccount each month or as applicable:

- 1) A credit entry equal to one-twelfth of the annual Commission-adopted Employee Retention Program budget for DCPD employees; an offsetting entry will be recorded to the PABA per preliminary statement HS; (T)
- 2) A debit entry equal to the expenses incurred for the Employee Retention Program for DCPD employees up to the authorized budget of \$352.1 million;
- 3) A debit or credit entry, as appropriate, to transfer the balance to other accounts for recovery in rates, as approved by the Commission; and
- 4) An entry each month equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount after the above entries, at a rate equal to one-twelfth the interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

c. Employee Retraining Subaccount: The following entries will be made to this subaccount each month or as applicable:

- 1) A credit entry equal to one-twelfth of the annual Commission-adopted Employee Retraining Program budget for DCPD employees; an offsetting entry will be recorded to the NDAM per preliminary statement DB, 5.d, which includes RF&U;
- 2) A debit entry equal to the expenses incurred for the Employee Retraining Program for DCPD Employees;
- 3) A debit or credit entry, as appropriate, to transfer the balance to other accounts for recovery in rates, as approved by the Commission; and
- 4) An entry each month equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount after the above entries, at a rate equal to one-twelfth the interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.



ELECTRIC PRELIMINARY STATEMENT PART HS
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

Sheet 2

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

The PCIA vintage each UOG facility is assigned is shown below:

<u>Facility</u>	<u>Vintage Subaccount</u>
Colusa	2009
Gateway	2009
Humboldt	2009
Fuel Cells	2010
Photovoltaic Solar	2010 and 2012

The following entries will be made to the Legacy UOG and Vintage Subaccounts at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) account expense:

Customer Billed Revenue Entries:

- a. A credit entry equal to PCIA revenues attributable to the Vintage from bundled customers.
- b. A credit entry equal to PCIA revenues attributable to the Vintage from DA customers.
- c. A credit entry equal to PCIA revenues attributable to the Vintage from CCA customers.

Actual Sold Renewable Portfolio Standard (RPS) and Resource Adequacy (RA) Transaction Entries:

- d. A credit entry equal to revenues received for Actual Sold RPS transactions.
- e. A credit entry equal to revenues received for Actual Sold RA transactions.

Retained RPS and RA Value Entries:

- f. A credit entry equal to the Retained RPS Value, determined using the most current Commission-adopted RPS Adder multiplied by Actual Retained RPS quantities. A corresponding debit entry equal to the Retained RPS Value is recorded in ERRA.
- g. A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the Actual Retained RPS Value using the Final RPS Adder. A corresponding credit or debit entry equal to the true-up of the Retained RPS Value is recorded in ERRA.
- h. A credit entry equal to the Retained RA Value, determined using the most current Commission-adopted RA Adder, multiplied by the Actual Retained RA quantities. A corresponding debit entry equal to the Retained RA Value is recorded in ERRA.
- i. A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA Adder to the Retained RA Value using the Final RA Adder. A corresponding credit or debit entry equal to the true-up of the Retained RA Value is recorded in ERRA.

Utility-Owned Generation Related Entries:

- j. A debit entry equal to one-twelfth of the electric generation portion of revenue requirement associated with the CPUC authorized pension contribution amount, (T)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART HS
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

Sheet 3

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Utility-Owned Generation Related Entries:

- k. A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve. (T)
- l. a debit or credit entry, as appropriate, to record ESA costs associated with PCIA eligible generation resources portfolio/ procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation). (T)
- m. A debit or credit entry, as appropriate, to record the gain or loss on the sale of an electric generation non-depreciable asset, as approved by the CPUC. (T)
- n. A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant Employee Retention Program (see corresponding entry in the Employee Retention Subaccount of the Diablo Canyon Retirement Balancing Account (DCRBA) per Preliminary Statement HK, 5b.1). (T)
- o. A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant license renewal costs. (T)
- p. A debit entry equal to one-twelfth (or amortization period approved) of the power generation portion of the Catastrophic Event Memorandum Account (CEMA) interim rate relief for costs incurred in 2016 and 2017, as authorized by the CPUC in Decision 19-04-039 on April 25, 2019.

CAISO Related Entries:

- q. A debit or credit entry equal to the net charges or revenues for energy associated with generating resources recovered in PABA.
- r. A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with generating resources recovered in PABA.
- s. A debit or credit entry equal to the net charges or revenues for ancillary services associated with generating resources recovered in PABA.

Fuel Costs:

- t. A debit entry equal to natural gas fuel and related transportation and miscellaneous expenses for PCIA eligible UOG resources and contracts.
- u. A debit entry equal to distillate fuel and related transportation and miscellaneous expenses used at PG&E's fossil plants as a back-up.
- v. A debit entry equal to the hydroelectric fuel and related transportation and miscellaneous expenses. The fuel expenses include water purchase costs for the hydroelectric plants.
- w. A debit entry equal to nuclear fuel and miscellaneous expenses for the Diablo Canyon Nuclear Power Plant.

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Part HD	Tax Memorandum Account (TMA-E).....	41088-E
Part HE	Executive Compensation Memorandum Account (ECMA-E).....	40699,40700-E
Part HF	Distribution Resources Plan Tools Memorandum Account (DRPTMA).....	42139,42140-E
Part HG	Emergency Consumer Protections Memorandum Account - Electric (WCPMA-E).....	43007,44720,44215-E
Part HH	Transportation Electrification Balancing Account (TEBA).....	44688,44689,44690,44691, 42579,42580,42581,44692-E
Part HI	Solar On Multifamily Affordable Housing Balancing Account (SOMAHBA).....	41781-E
Part HK	Diablo Canyon Retirement Balancing Account.....	45898,45899-E (T)
Part HL	Wildfire Expense Memorandum Account (WEMA-E).....	42604, 42605-E
Part HM	Public Policy Charge Balancing Account (PPCBA).....	44715,44037,44716,44717-E
Part HQ	Fire Risk Mitigation Memorandum Account (FRMMA).....	43314-E
Part HR	Net Energy Metering (NEM) Balancing Account (NEMBA).....	43317-E
Part HS	Portfolio Allocation Balancing Account (PABA).....	45900,45901-E (T)
Part HT	Officer Compensation Memorandum Account (OCMA-E).....	43629,43630-E
Part HU	San Joaquin Valley Disadvantaged Communities Pilot Balancing Account.....	44053-E
Part HX	Wildfire Plan Memorandum Account (WPMA).....	44450-E
Part IC	California Distributed Generation Statistics Website Memorandum Account (CDGSWMA).....	45752-E

(Continued)

Advice 5715-E
December 18, 2019

Attachment 2

Redline Tariffs

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 4

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

4. RATES: The ERRA rate is set forth in electric Preliminary Statement Part I.
5. ACCOUNTING PROCEDURES: The CPUC-jurisdictional portion of all entries shall be made at the end of each month, or as applicable, excluding the allowance for Revenue Fees and Uncollectible (RF&U) Accounts expense, as follows:

Customer Billed Revenue Entries: (N)

a) A credit entry equal to the revenue from the generation rates less the recorded revenues from the: (1) PCIA rates (as defined in Part I of PG&E's electric Preliminary Statement (PS)), (2) Power Charge Collection Balancing Account (as defined in Part I of PG&E's electric PS), (3) DWR Franchise Fees (as defined in Part I of PG&E's electric PS) ~~ERRA rate component from bundled customers during the month;~~ (N)

b) A credit entry equal to revenues received from Electric Schedule TBCC, (Transitional Bundled Commodity Cost); (T)

Retained RPS and RA Value Entries: (T)

c) A debit entry equal to the Retained Renewable Portfolio Standard (RPS) Value, determined using the most current Commission-adopted RPS Adder, multiplied by Actual Retained RPS quantities. A corresponding credit entry equal the Retained RPS Value is recorded in PABA and MTCBA. (N)

d) A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the Retained RPS Value using the Final RPS Adder. A corresponding credit or debit entry equal to the true-up of the Retained RPS Value is recorded in PABA and MTCBA. (T)

e) A debit entry equal the Retained Resource Adequacy (RA) Value, determined using the most current Commission-adopted RA Adder, multiplied by the Actual Retained RA quantities. A corresponding credit entry equal to the Retained RA Value is recorded in PABA and MTCBA. (N)

f) A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA Adder to the Retained RA Value using the Final RA Adder. A corresponding credit or debit entry

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 4

equal to the true-up of the Retained RA Value is recorded in PABA and MTCBA.

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 5

- CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.) (N)
5. ACCOUNTING PROCEDURES: (Cont'd)
- Utility-Owned Generation Related Entries:
- ~~e)~~ ~~A credit entry equal to the revenue from the generation rates less the recorded revenues from the: (1) Energy Resource Recovery Account (as defined in Part I of PG&E's electric Preliminary Statement (PS)); (2) Power Charge Collection Balancing Account (as defined in Part I of PG&E's electric PS); (3) DWR Franchise Fees (as defined in Part I of PG&E's electric PS), transferred from UGBA;~~
 - ~~fg)~~ a debit or credit entry, as appropriate, to record ESA costs associated with bundled customer portfolio/procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation), ~~transferred from UGBA;~~
- CAISO Related Entries:
- ~~gh)~~ A debit or credit entry equal to the net charges or revenues for energy associated with load and generating resources recovered in ERRA and the New System Generation Balancing Account (NSGBA);
 - ~~hi)~~ A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with load and generating resources recovered in ERRA and NSGBA;
 - ~~ij)~~ A debit or credit entry equal to the net charges or revenues for ancillary services associated with load and generating resources recovered in ERRA and the NSGBA;
 - ~~jk)~~ A credit or debit entry equal to the revenues or costs related to Congestion Revenue Rights;
 - ~~kl)~~ A credit or debit entry equal to the revenues or costs related to convergence bidding; (N)

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 6

- CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd) (N)
5. ACCOUNTING PROCEDURES: (Cont'd)
- Fuel Costs:
- lm) A debit entry equal to fuel and related transportation and miscellaneous costs for contracts recovered through ERRA;
- Contract Costs:
- mn) A debit entry equal to short-term bilateral contract obligations;
 - no) A debit or credit entry equal to short-term renewable contract obligations, and fees associated with participating in WREGIS;
 - op) A debit entry equal to the short-term capacity and energy costs for QF/CHP Program contracts;
 - pq) A credit entry equal to the net capacity costs recorded in the QF/CHP Program and Marsh Landing subaccounts of the New System Generation Balancing Account (NSGBA) ;
- GHG Costs:
- qr) A debit entry equal to greenhouse gas costs related with physically settled compliance instruments associated with contracts;
- (N)

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 7

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.) (N)

5. ACCOUNTING PROCEDURES: (Cont'd)

Miscellaneous Costs:

- ~~rs~~) A debit entry equal to financial hedging contract obligations;
- ~~st~~) A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of pre-payments, credit and collateral payments;
- ~~tu~~) A debit entry equal to any other power costs associated with procurement;
- ~~tv~~) A debit entry equal to the incremental IE costs through 2010 related to RFOs seeking terms of less than five years. After 2010, a debit entry equal to all IE costs related to all RFOs and other IE and third-party reviewer costs approved by the Commission;
- ~~wv~~) A debit entry equal to power purchase payments provided to eligible Net Energy Metering customers for energy produced by on-site generation in excess of consumption over a 12-month period. Power purchase payments may include additional compensation for renewable attributes where applicable;
- ~~wx~~) A debit entry equal the authorized energy storage procurement evaluation program fund amount authorized in D.14-10-045;

(N)

(Continued)

<i>Advice</i>	5440-E	<i>Issued by</i>	<i>Submitted</i>	December 10, 2018
<i>Decision</i>	18-10-019	Robert S. Kenney	<i>Effective</i>	January 1, 2019
		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 8

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

The following entries reflect the transfer of costs between ERRA and the Green Tariff Shared Renewables Balancing Account (GTSRBA) to support customers taking service under the Green Tariff Shared Renewable (GTSR) Program electric rate Schedule Green Tariff (E-GT) and electric rate Schedule Enhanced Community Renewables (E-ECR) as prescribed in Pub. Util. Code Sections 2833 and implemented in D.15-01-051:

- | ~~x~~y) A credit or debit entry to reflect the solar generation expense (T)
 associated with the interim pool of renewable resources used to
 support the GTSR Program, equal to Solar Charge rate associated (D)
 with these resources, multiplied by the kWh delivered under the
 GTSR Program to Schedule E-GT customers for the month, and/or
 entry to reflect any subsequent true-up of the interim pool
 renewable expense to actual costs.

- | ~~y~~z) A credit or debit entry to reflect the Program Charge expense (T)
 associated with the GTSR Program, excluding marketing and (D)
 administrative expenses, for customers taking service under
 Schedule E-GT, equal to the Program Charge rate, multiplied by
 the kWh delivered under the program to the E-GT customers for the
 month, and/or entry to reflect any subsequent true-up of the
 Program Charge components' expense to actual costs.

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 9

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

zaa) A credit or debit entry to reflect Program Charge expense associated with the GTSR Program, excluding marketing and administration expenses, for customers taking service under Schedule E-ECR, equal to the Program Charge rate, multiplied by the subscription level of the E-ECR customer in kWh, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs.

aaab) A debit or credit entry equal to expenses associated with the GTSR Program's Enhanced Community Solar (ECR) option resources that is unsubscribed.

abac) A debit or credit entry to transfer expenses from the GTSRBA for renewable resources procured to serve customers taking service under Schedule E-GT that are in excess of the E-GT program subscription pursuant to the backstop provision in Pub. Util. Code §2833(s)

The following entries reflect interest expense and other balance transfers from memo and balancing accounts, as authorized by the Commission:

aead) A debit/credit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding credit/debit entry is reflected in Accounting Procedure 6a below. (N)

adae) a debit or credit entry equal, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC; and (T)

aeaf) A monthly entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor;

ELECTRIC PRELIMINARY STATEMENT PART DZ
 DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT

Sheet 1

DZ. DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT (DOELBA)

1. **PURPOSE:** The purpose of the DOELBA is to track, record and provide for the crediting to customers of any proceeds, net of costs, from PG&E's lawsuit against the Department of Energy (DOE) filed in the Federal Court of Claims on January 22, 2004, regarding the DOE's breach of spent fuel contracts and any additional claims for reimbursement that PG&E may have against DOE arising out of or related to spent fuel contracts. This account ensures the proper crediting and allocation of proceeds and costs for the benefit of customers as determined by the Commission between the Diablo Canyon and Humboldt Bay nuclear power plants. The DOELBA will expire after litigation is completed, proceeds have been received, and the Commission has authorized disposition of the balance.
2. **APPLICABILITY:** The DOELBA balances shall be credited to rates upon successful resolution of the DOE litigation and collection and receipt of proceeds. If PG&E's efforts in the DOE litigation are unsuccessful, the costs recorded to the DOELBA shall be recovered in rates at the time the litigation is completed.
3. **REVISION DATE:** Disposition of the balance in the account shall be determined by a Commission decision.
4. **DOELBA RATES:** This account does not have a rate component.
5. **ACCOUNTING PROCEDURES:** The DOELBA has two sub-accounts:

Utility Generation Sub-account

The Utility Generation sub-account records DOE litigation proceeds and incremental litigation costs allocated to generation customers. The balance in this sub-account will be transferred to the ~~Utility Generation Balancing Account~~ Portfolio Allocation Balancing Account (UGBAPABA).

Nuclear Decommissioning Sub-account

The Nuclear Decommissioning sub-account records DOE litigation proceeds and incremental litigation costs allocated to nuclear decommissioning customers. The balance in this sub-account will be transferred to the Nuclear Decommissioning Adjustment Mechanism (NDAM).

DOE Litigation and Claims Proceeds: Claims Proceeds received are allocated as 72% to Utility Generation and 28% to Nuclear Decommissioning pursuant to Decision 14-08-032. (T)

DOE Incremental Litigation Costs: These are costs incurred or paid by PG&E on or after January 22, 2004, in connection with the DOE litigation. Incremental litigation costs shall include the costs PG&E incurs for outside counsel, expert witnesses, document and discovery services, and other charges to PG&E specifically associated with work done by outside counsel for PG&E on PG&E's lawsuit against DOE filed in the Federal Court of Claims on January 22, 2004. The costs of PG&E's Law Department directing the litigation shall not be recorded in the DOE Costs Sub-Account. Costs associated with the utility generation are allocated to UGBA-PABA customers, and costs associated with the nuclear decommissioning are allocated to NDAM customers.

(Continued)

<i>Advice</i>	5081-E		<i>Date Filed</i>	<u>June 12, 2017</u>
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		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	

ELECTRIC PRELIMINARY STATEMENT PART EJ
PENSION CONTRIBUTION BALANCING ACCOUNT

Sheet 1

EJ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-E)

1. PURPOSE: The purpose of the PCBA-E is to record the electric distribution and electric generation revenue requirement associated with the difference between adopted annual pension contributions and (i) lower contributions for any reason; or (ii) federally mandated higher contributions.
2. APPLICABILITY: The PCBA-E shall apply to all customer classes, except for any classes that may be specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balance in this account shall be determined annually in conjunction with the Annual Electric True-Up filing via the Distribution Revenue Adjustment Mechanism (DRAM) and the Energy Resource Recovery Account (ERRA) and/or the Portfolio Allocation Balancing Account (PABA), as applicable~~Utility Generation Balancing Account (UGBA).~~
4. RATES: The PCBA-E does not currently have a rate component.
5. CALCULATION: At the end of each calendar year, through 2010, PG&E shall determine whether the actual pension contribution was higher or lower than the adopted pension contribution per D.06-06-014 and D.07-03-044. If the actual contribution was different than the adopted amount, PG&E shall determine the revenue requirement associated with the difference between the contribution amounts by applying the following factors. (T)

Year of Contribution Difference	Year of Revenue Requirement Adjustment			
	2007	2008	2009	2010
2007	0.70239	0.05206	0.05015	0.04666
2008		0.70239	0.05206	0.05015
2009			0.70239	0.05206
2010				0.70239

(N)
|
|
|
(N)

If the actual contribution was higher or lower than the adopted contribution, the following calculation should be performed in the year of the contribution:

- a. Determine the difference between the actual pension contribution and the adopted pension contribution;
- b. Multiply the difference as calculated in Section 5.a by the factor from the above table for the applicable year of the contribution;
- c. Apply the unbundled cost category (UCC) factor for electric distribution, as adopted in the General Rate Case (43.71% for 2006; 42.02% for 2007-2010), to the amount derived in Section 5.b above; and (T)
- d. Apply the unbundled cost category (UCC) factors for electric generation, as adopted in the General Rate Case (24.55% for 2006; 22.70% for 2007-2010), to the amount derived in Section 5.b above. (T)

In the years subsequent to the higher or lower contribution, the following calculation should be performed:

- e. Multiply the difference derived in Section 5.a by the appropriate factor for the subsequent years, as applicable.

These steps should be repeated for each year that the actual contribution is different from the adopted contribution.

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART EJ
PENSION CONTRIBUTION BALANCING ACCOUNT

Sheet 2

EJ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-E) (Cont'd.)

(N)

6. ACCOUNTING PROCEDURE: PG&E shall maintain the PCBA-E by making entries at the end of each calendar year as follows:

- a. A debit (if the actual contribution was higher) or credit (if the actual contribution was lower) entry, if applicable, equal to the amount calculated in Section 5.c above;
- b. A debit (if the actual contribution was higher) or credit (if the actual contribution was lower) entry, if applicable, equal to the amount calculated in Section 5.d above;
- c. A debit (if the actual contribution was higher) or credit (if the actual contribution was lower) entry, as applicable, equal to the amount calculated in Section 5.e above;
- d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor; and
- e. A debit or credit entry, as applicable, to transfer the December 31 balance related to electric distribution to DRAM and the December 31 balance related to electric generation to UGBA ERRA and/or PABA, as applicable, in conjunction with the Annual Electric True-Up filing.

(N)

ELECTRIC PRELIMINARY STATEMENT PART EK
LAND CONSERVATION PLAN IMPLEMENTATION ACCOUNT

Sheet 1

- EK. Land Conservation Plan Implementation Account (LCPIA) (N)
1. **PURPOSE:** The purpose of the LCPIA is to record for subsequent recovery from customers a portion of the costs incurred by PG&E to process applications before the CPUC or the FERC of transactions necessary to implement the Land Conservation Plan approved by the CPUC in Decision 03-12-035.
 2. **APPLICABILITY:** The LCPIA shall apply to all customer classes, except for those specifically excluded by the Commission.
 3. **REVISION DATE:** PG&E shall file an application to request that the Commission review and approve for recovery in rates, any amounts recorded in the LCPIA with the following exception: PG&E may request recovery through the Annual Electric True-Up (AET) advice letter process, of those separately identifiable costs recorded in the LCPIA that are incurred by the Commission and billed to PG&E, with written verification of those costs provided to Commission staff and available upon request to other parties.
 4. **LCPIA RATES:** The LCPIA does not have a rate component.
 5. **ACCOUNTING PROCEDURE:** PG&E will make the following entries to the LCPIA:
 - a. A monthly debit equal to the amount billed to PG&E by the CPUC for reimbursement of the costs incurred by the CPUC to review and process the applications to implement the Land Conservation Plan.
 - b. A monthly debit equal to the amount billed to PG&E by the FERC for reimbursement of the costs incurred by the FERC to review and process the applications to implement the Land Conservation Plan.
 - c. A monthly debit equal to the costs billed to PG&E for consultant services necessary to process the applications to implement the Land Conservation Plan.
 - d. A monthly debit equal to other costs incurred by PG&E to process the applications to implement the Land Conservation Plan.
 - e. A credit entry to transfer the balance in the account to the UGBAPortfolio Allocation Balancing Account (-PABA) for recovery in rates. Such transfer shall be made after any necessary review or audit of the amounts in the account.
 - f. A monthly entry equal to interest on the average balance in the LCPIA at the beginning of the month and the balance at the end of the month after entries EK.5.a through EK.5.e above, at a rate equal to one-twelfth the interest rate on three-*month* Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15. or its successor.
- (N)

ELECTRIC PRELIMINARY STATEMENT PART EZ Sheet 1
LAND CONSERVATION PLAN ENVIRONMENTAL REMEDIATION MEMORANDUM ACCOUNT

1. **PURPOSE:** The purpose of the LCPERMA is to record and recover hazardous substance investigation, remediation, or mitigation costs incurred by PG&E related to properties which will be or are encumbered or transferred pursuant to the Land Conservation Commitment (consistent with D.03-12-035). These costs may include, for example: investigation costs, remediation costs, monitoring costs, closure costs, agency oversight fees, permit fees, hazardous waste taxes, and costs to pursue, defend or pay claims relating to hazardous substance remediation or mitigation (provided that recoveries from third parties due to any such PG&E claims shall be recorded as a credit to the LCPERMA).

However, PG&E may not record into the LCPERMA the following costs related to the investigation, remediation, or mitigation of hazardous substances on properties subject to the Land Conservation Commitment: fines or penalties, personal injury damages, or costs of defending personal injury lawsuits related to environmental liabilities or hazardous substances that may be found on these properties. In addition, PG&E may not record into the LCPERMA costs that are otherwise being recovered in rates.

2. **APPLICABILITY:** The LCPERMA shall apply to all customer classes, except for those specifically excluded by the Commission.

3. **REVISION DATE:** Disposition of the balance in the account shall be through the Annual Electric True-Up (AET) advice letter process via the ~~Utility Generation Balancing Account~~ Portfolio Allocation Balancing Account (UGBAPABA), its successor, or another proceeding as authorized by the Commission.

4. **LCPERMA RATES:** The LCPERMA does not have a rate component.

5. **ACCOUNTING PROCEDURE:** PG&E shall make the following entries to the LCPERMA:

- a. A monthly debit entry equal to environmental remediation or mitigation costs associated with the encumbrance or disposition of properties under the Land Conservation Plan.
- b. A monthly debit entry equal to interest on the average balance in the LCPERMA at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.
- c. A credit entry, if applicable, for recoveries from third parties due to any such PG&E claims relating to hazardous substance remediation or mitigation.
- d. An annual credit entry to transfer the balance to the UGBAPABA, or another mechanism as authorized by the Commission, for recovery in rates.

(N)

(N)

Advice 3387-E
Decision 08-11-043

Issued by
Brian K. Cherry
Vice President
Regulatory Relations

<i>Date Filed</i>	December 22, 2008
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<i>Resolution</i>	

ELECTRIC PRELIMINARY STATEMENT PART FM Sheet 1
 DIABLO CANYON SEISMIC STUDIES BALANCING ACCOUNT (DCSSBA)

FM. DIABLO CANYON SEISMIC STUDIES BALANCING ACCOUNT (DCSSBA)

1. PURPOSE: The purpose of the DCSSBA is to record and track actual costs associated with: (T)
 - (a) Conducting additional seismic studies, the Independent Peer Review Panel (IPRP) process, and other related activities to implement the California Energy Commission (CEC) Assembly Bill (AB) 1632 Report recommendations, as set forth in Application 10-01-014 and approved by the California Public Utilities Commission (CPUC) in Decisions 10-08-003 and 12-09-008; and, (T)
 - (b) Implementing and managing the Long Term Seismic Program (LTSP). In Decision 14-08-032, the CPUC directed PG&E to record and LTSP costs to the DCSSBA effective January 1, 2014. These costs were previously recovered through PG&E's General Rate Cases. The 2014 LTSP includes costs to perform a Senior Seismic Hazard Analysis Committee (SSHAC) Level 3 study to develop a probabilistic seismic hazard analysis as required by the March 12, 2012 50.40(f) NRC letter. (N)
2. APPLICABILITY: The DCSSBA shall apply to all electric customers except for those specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balance in the account shall be through annual Energy Resources Recovery Account (ERRA) Compliance Review proceeding, or its successor, or through another proceeding as authorized by the Commission. (T)
4. RATES: The DCSSBA does not have a separate rate component.
5. ACCOUNTING PROCEDURE: The DCSSBA is comprised of three sub-accounts: (T)
 - Advanced Seismic Studies records costs of performing additional seismic studies in the area at and around the DCPD recommended by the CEC's November 2008 report titled "An Assessment of California's Nuclear Power Plants: AB 1632 Report" (N)
 - Independent Peer Review Panel (IPRP) records costs incurred by the CPUC to convene its own IPRP to review and comment on study plans for the approved seismic studies as described in D.10-08-003 and D.12-09-008 that are reimbursed by PG&E. (N)
 - Long Term Seismic Program (LTSP) records costs to continuously study and update the state of knowledge regarding the seismic hazards affecting the DCPD subject to the April 1991 NRC operating license commitment. (N)
- (a) Advanced Seismic Studies Sub-Account (N)
 - PG&E shall make entries at the end of each month, as applicable, as follows: (T)
 1. A debit entry equal to any costs associated with conducting additional seismic studies and other related activities.
 2. A credit entry equal to the debit to **Portfolio Allocation Balancing Account (UGBAPABA)** based on the forecast of expenses adopted in D.10-08-003 (one twelfth of \$2.63 million for 2011 and \$11.78 million for 2012).

(Continued)

<i>Advice</i>	4495-E	<i>Issued by</i>	<i>Date Filed</i>	September 15, 2014
<i>Decision</i>	14-08-032	Brian K. Cherry	<i>Effective</i>	January 1, 2014
		<i>Vice President</i>	<i>Resolution</i>	
		<i>Regulatory Relations</i>		

ELECTRIC PRELIMINARY STATEMENT PART FM Sheet 2
 DIABLO CANYON SEISMIC STUDIES BALANCING ACCOUNT (DCSSBA)

FM. DIABLO CANYON SEISMIC STUDIES BALANCING ACCOUNT (DCSSBA) (Cont'd.)

5. ACCOUNTING PROCEDURE (Cont'd)

(a) Advanced Seismic Studies Sub-Account (Cont'd)

3. A debit or credit entry equal to interest on the average balance in the DCSSBA at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.
4. A debit or credit entry to transfer the balance to the UGBAPABA, grossed up for Revenue Fees and Uncollectible (RF&U) accounts expense or another mechanism, as authorized by the Commission. (T)

(b) IPRP Sub-Account

PG&E shall make entries at the end of each month, as applicable, as follows:

1. A debit entry equal to costs incurred to comply with the CPUC IPRP process.
2. A debit entry equal to interest on the average balance in the account at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.
3. A credit entry to transfer the balance to the UGBAPABA, grossed up for Revenue Fees and Uncollectible (RF&U) accounts expense, or another mechanism, as authorized by the Commission. (T)

(c) LTSP Sub-Account

PG&E shall make entries at the end of each month, as applicable, as follows:

1. A debit entry equal to costs incurred by PG&E to implement and manage the LTSP.
2. A debit entry equal to interest on the average balance in the account at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.
3. A credit entry to transfer the balance to the UGBAPABA, grossed up for Revenue Fees and Uncollectible (RF&U) accounts expense, or another mechanism, as authorized by the Commission. (T)

ELECTRIC PRELIMINARY STATEMENT PART GL
HYDRO LICENSING BALANCING ACCOUNT (HLBA)

Sheet 1

GL. Hydro Licensing Balancing Account (HLBA)

1. PURPOSE: The purpose of the HLBA is to recover actual expenses and capital revenue requirements based on actual capital expenditures related to Federal Energy Regulatory Commission (FERC) hydro licensing activities, which include, but are not limited to, renewing, amending, surrendering, decommissioning, and compliance requirements. Specifically, the HLBA tracks and adjusts for the difference in actual and adopted expenses and capital revenue requirements associated with relicensing and amending/modifying licenses issued on or after January 1, 2012, including costs associated with implementing and complying with new license conditions or requirements resulting from renewed, modified, or amended licenses. (P)
(P)
2. APPLICABILITY: The HLBA shall apply to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balances in this account shall be determined in the next General Rate Case (GRC), or as otherwise authorized by the Commission, through the ~~Utility Generation Balancing Account~~ Portfolio Allocation Balancing Account (UGBAPABA) as part of the Annual Electric True-up advice filing.
4. RATES: The HLBA does not have a rate component.
5. ACCOUNTING PROCEDURE: PG&E shall maintain the HLBA by making entries to this account at the end of each month as follows:
 - a) A credit entry equal to one-twelfth of the adopted annual revenue requirements, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. (T)
 - b) A debit entry equal to actual expenses, including but not limited to, renewing, amending, surrendering licenses, decommissioning, and compliance requirements; (P)
(P)
 - c) A debit entry equal to license surrender related revenue requirement, excluding RF&U, including amortization expense, return on investment and federal and state income taxes associated with the unamortized license surrender balance; (T)/(P)
(P)
(P)
 - d) A debit entry equal to the capital-related revenue requirement, excluding RF&U, related to the actual capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs; (T)
 - e) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and, (P)
 - f) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries at a rate equal to one-twelfth the interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. (P)

ELECTRIC PRELIMINARY STATEMENT PART GM Sheet 1
 NUCLEAR REGULATORY COMMISSION
 RULEMAKING BALANCING ACCOUNT (NRCRBA)

GM. Nuclear Regulatory Commission Rulemaking Balancing Account (NRCRBA)

1. **PURPOSE:** The purpose of the Nuclear Regulatory Commission (NRC) Rulemaking Balancing Account is to recover actual expenses and capital revenue requirements for complying with existing, emerging or evolving NRC regulations, rulemakings, orders, bulletins and/or generic letters, and the Code of Federal Regulation 10-50-54F – Conditions of Licenses at Diablo Canyon. Specifically, the NRCRBA tracks and adjusts for the difference in expenses and capital revenue requirements based on actual versus adopted costs. These costs include, but are not limited to, the following four major NRC rulemaking processes currently in progress: Fukushima Daiichi Rulemaking, Cyber-Security Rulemaking, Emergency Planning Rulemaking, and the new National Fire Protection Standard (NFPA) 805 Rulemaking.
2. **APPLICABILITY:** The NRCRBA shall apply to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account shall be through the next General Rate Case (GRC), or as otherwise authorized by the Commission, through the ~~Utility Generation Balancing Account~~ Portfolio Allocation Balancing Account (UGBAPABA).
4. **RATES:** The NRCRBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the NRCRBA by making entries to this account at the end of each month as follows:
 - a) A credit entry equal to one-twelfth of the adopted annual revenue requirements, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. (T)
(T)
 - b) A debit entry equal to actual expenses incurred;
 - c) A debit entry equal to the capital-related revenue requirement, excluding RF&U, related to the actual capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs (T)
 - d) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
 - e) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries at a rate equal to one-twelfth the interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

ELECTRIC PRELIMINARY STATEMENT PART HK
DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

Sheet 1 (N)
(N)

HK. DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA) (N)

1. **PURPOSE:** The purpose of the Diablo Canyon Retirement Balancing Account (DCRBA) is to track actual expenses and capital revenue requirements based on actual capital expenditures compared to authorized expense budgets and/or capital revenue requirements and to assure recovery of incurred amounts for the following activities: (1) Diablo Canyon Power Plant's (DCPP or Diablo Canyon) full book value by the time the units cease operations; (2) PG&E's Employee Retention Program for Diablo Canyon employees; and (3) PG&E's Employee Retraining Program for Diablo Canyon employees.
2. **APPLICABILITY:** The DCRBA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account shall be determined through an advice letter filing or as otherwise authorized by the Commission, through the Portfolio Allocation Balancing Account ~~Utility Generation Balancing Account (UGBAPABA)~~ or Nuclear Distribution Adjustment Mechanism (NDAM), as applicable.
4. **RATES:** The DCRBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The DCRBA consists of the following three subaccounts:

The Diablo Canyon Capital Depreciation Subaccount is a two-way subaccount that tracks increases or decreases in capital revenue requirements including: depreciation expense due to rate and GRC forecasted and recorded plant addition and retirement changes, and related return on ratebase and taxes, to fully depreciate Diablo Canyon to zero net book value by 2024 for unit 1 and 2025 for unit 2.

The "Employee Retention Subaccount" is a two-way subaccount that tracks the Employee Retention Program expenses incurred compared to the authorized expenses for the Employee Retention Program¹.

The "Employee Retraining Subaccount" is a two-way subaccount that tracks the Employee Retraining Program expenses incurred compared to the authorized expenses for the Employee Retraining Program.

- a. **Diablo Canyon Capital Depreciation Subaccount:**

The following entries will be made to this subaccount each month or as applicable:

1) A debit or credit entry, as appropriate, equal to the increase or decrease in capital revenue requirements including: depreciation expense due to rate and GRC forecasted and recorded plant addition and retirement changes, and related return on ratebase and taxes, to fully depreciate Diablo Canyon to zero net book value by 2024 for unit 1 and 2025 for unit 2.

2) A debit or credit entry, as appropriate, to transfer the balance to other accounts for recovery in rates, as approved by the Commission.

(N)

¹ The Employee Retention subaccount is capped at the authorized budget of \$211.3 million per D. 18-11-022.

(Continued)

<i>Advice</i>	5268-E	<i>Issued by</i>	<i>Date Filed</i>	April 4, 2018
<i>Decision</i>	18-01-022	Robert S. Kenney	<i>Effective</i>	January 1, 2018
		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	

ELECTRIC PRELIMINARY STATEMENT PART HK Sheet 2
 DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

HK. DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

5. ACCOUNTING PROCEDURE (Cont'd.)

a. Diablo Canyon Capital Depreciation Subaccount (Cont'd.):

3) An entry each month equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount after the above entries, at a rate equal to one-twelfth the interest rate on three month commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

b. Employee Retention Subaccount: The following entries will be made to this subaccount each month or as applicable:

- 1) A credit entry equal to one-twelfth of the annual Commission-adopted Employee Retention Program budget for DCPD employees; an offsetting entry will be recorded to the UGBAPABA per preliminary statement CGHS, 5.g., which includes RF&U;
- 2) A debit entry equal to the expenses incurred for the Employee Retention Program for DCPD employees up to the authorized budget of \$352.1 million; (N)
- 3) A debit or credit entry, as appropriate, to transfer the balance to other accounts for recovery in rates, as approved by the Commission; and
- 4) An entry each month equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount after the above entries, at a rate equal to one-twelfth the interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

c. Employee Retraining Subaccount: The following entries will be made to this subaccount each month or as applicable:

- 1) A credit entry equal to one-twelfth of the annual Commission-adopted Employee Retraining Program budget for DCPD employees; an offsetting entry will be recorded to the NDAM per preliminary statement DB, 5.d, which includes RF&U; (T)
- 2) A debit entry equal to the expenses incurred for the Employee Retraining Program for DCPD Employees;
- 3) A debit or credit entry, as appropriate, to transfer the balance to other accounts for recovery in rates, as approved by the Commission; and
- 4) An entry each month equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount after the above entries, at a rate equal to one-twelfth the interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

ELECTRIC PRELIMINARY STATEMENT PART HS
 PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

Sheet 2

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

The PCIA vintage each UOG facility is assigned is shown below:

<u>Facility</u>	<u>Vintage Subaccount</u>
Colusa	2009
Gateway	2009
Humboldt	2009
Fuel Cells	2010
Photovoltaic Solar	2010 and 2012

The following entries will be made to the Legacy UOG and Vintage Subaccounts at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) account expense:

- Customer Billed Revenue Entries: (T)
- a. A credit entry equal to PCIA revenues attributable to the Vintage from bundled customers.
 - b. A credit entry equal to PCIA revenues attributable to the Vintage from DA customers.
 - c. A credit entry equal to PCIA revenues attributable to the Vintage from CCA customers.
- Actual Sold Renewable Portfolio Standard (RPS) and Resource Adequacy (RA) Transaction Entries: (N)
- d. A credit entry equal to revenues received for Actual Sold RPS transactions. (T)
 - e. A credit entry equal to revenues received for Actual Sold RA transactions. (T)
- Retained RPS and RA Value Entries: (N)
- f. A credit entry equal to the Retained RPS Value, determined using the most current Commission-adopted RPS Adder multiplied by Actual Retained RPS quantities. A corresponding debit entry equal to the Retained RPS Value is recorded in ERRA. (T)
 - g. A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the Actual Retained RPS Value using the Final RPS Adder. A corresponding credit or debit entry equal to the true-up of the Retained RPS Value is recorded in ERRA. (N)
 - h. A credit entry equal to the Retained RA Value, determined using the most current Commission-adopted RA Adder, multiplied by the Actual Retained RA quantities. A corresponding debit entry equal to the Retained RA Value is recorded in ERRA. (T)
 - i. A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA Adder to the Retained RA Value using the Final RA Adder. A corresponding credit or debit entry equal to the true-up of the Retained RA Value is recorded in ERRA. (T)
- Utility-Owned Generation Related Entries:
- j. A debit entry equal to one-twelfth of the electric generation portion of revenue requirement associated with the CPUC authorized pension contribution amount, ~~transferred from UGBA~~ (T)

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART HS
 PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

Sheet 3

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Utility-Owned Generation Related Entries:

- k. A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve ~~transferred from UGBA.~~
- l. a debit or credit entry, as appropriate, to record ESA costs associated with PCIA eligible generation resources portfolio/ procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation), ~~transferred from UGBA.~~
- m. A debit or credit entry, as appropriate, to record the gain or loss on the sale of an electric generation non-depreciable asset, as approved by the CPUC, ~~transferred from UGBA.~~
- n. A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant Employee Retention Program (see corresponding entry in the Employee Retention Subaccount of the Diablo Canyon Retirement Balancing Account (DCRBA) per Preliminary Statement HK, 5b.1), ~~transferred from UGBA.~~
- o. A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant license renewal costs, ~~transferred from UGBA.~~
- p. A debit entry equal to one-twelfth (or amortization period approved) of the power generation portion of the Catastrophic Event Memorandum Account (CEMA) interim rate relief for costs incurred in 2016 and 2017, as authorized by the CPUC in Decision 19-04-039 on April 25, 2019. (N)
I
(N)

CAISO Related Entries:

- q. A debit or credit entry equal to the net charges or revenues for energy associated with generating resources recovered in PABA. (T)
- r. A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with generating resources recovered in PABA. (T)
- s. A debit or credit entry equal to the net charges or revenues for ancillary services associated with generating resources recovered in PABA. (T)

Fuel Costs:

- t. A debit entry equal to natural gas fuel and related transportation and miscellaneous expenses for PCIA eligible UOG resources and contracts. (T)
- u. A debit entry equal to distillate fuel and related transportation and miscellaneous expenses used at PG&E's fossil plants as a back-up. (T)
- v. A debit entry equal to the hydroelectric fuel and related transportation and miscellaneous expenses. The fuel expenses include water purchase costs for the hydroelectric plants. (T)
- w. A debit entry equal to nuclear fuel and miscellaneous expenses for the Diablo Canyon Nuclear Power Plant. (T)

(Continued)

**PG&E Gas and Electric
Advice Submittal List
General Order 96-B, Section IV**

AT&T	Downey & Brand	Pioneer Community Energy
Albion Power Company	East Bay Community Energy	Praxair
Alcantar & Kahl LLP	Ellison Schneider & Harris LLP	
	Energy Management Service	
Alta Power Group, LLC	Engineers and Scientists of California	Redwood Coast Energy Authority
Anderson & Poole	Evaluation + Strategy for Social Innovation	Regulatory & Cogeneration Service, Inc.
	GenOn Energy, Inc.	SCD Energy Solutions
Atlas ReFuel	Goodin, MacBride, Squeri, Schlotz & Ritchie	
BART	Green Charge Networks	SCE
	Green Power Institute	SDG&E and SoCalGas
Barkovich & Yap, Inc.	Hanna & Morton	
P.C. CalCom Solar	ICF	SPURR
California Cotton Ginners & Growers Assn	International Power Technology	San Francisco Water Power and Sewer
California Energy Commission	Intestate Gas Services, Inc.	Seattle City Light
California Public Utilities Commission	Kelly Group	Sempra Utilities
California State Association of Counties	Ken Bohn Consulting	Southern California Edison Company
Calpine	Keyes & Fox LLP	Southern California Gas Company
	Leviton Manufacturing Co., Inc. Linde	Spark Energy
Cameron-Daniel, P.C.	Los Angeles County Integrated Waste Management Task Force	Sun Light & Power
Casner, Steve	Los Angeles Dept of Water & Power	Sunshine Design
Cenergy Power	MRW & Associates	Tecogen, Inc.
Center for Biological Diversity	Manatt Phelps Phillips	TerraVerde Renewable Partners
	Marin Energy Authority	Tiger Natural Gas, Inc.
Chevron Pipeline and Power	McKenzie & Associates	
City of Palo Alto		TransCanada
	Modesto Irrigation District	Troutman Sanders LLP
City of San Jose	Morgan Stanley	Utility Cost Management
Clean Power Research	NLine Energy, Inc.	Utility Power Solutions
Coast Economic Consulting	NRG Solar	Utility Specialists
Commercial Energy		
County of Tehama - Department of Public Works	Office of Ratepayer Advocates	Verizon
Crossborder Energy	OnGrid Solar	Water and Energy Consulting Wellhead Electric Company
Crown Road Energy, LLC	Pacific Gas and Electric Company	Western Manufactured Housing Communities Association (WMA)
Davis Wright Tremaine LLP	Peninsula Clean Energy	Yep Energy
Day Carter Murphy		
Dept of General Services		
Don Pickett & Associates, Inc.		
Douglass & Liddell		