

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE



December 21, 2020

Advice Letter 5763-E/E-A

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: Revisions to the Disadvantaged Communities Green Tariff Program
Subaccounts in the Public Policy Charge Balancing Account.**

Dear Mr. Jacobson:

Advice Letter 5763-E/E-A is effective as of December 17, 2020.

Sincerely,

A handwritten signature in dark ink that reads "Edward Randolph".

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

February 14, 2020

Advice 5763-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

**Subject: Revisions to the Disadvantaged Communities Green Tariff Programs’
Subaccounts in the Public Policy Charge Balancing Account**

Pacific Gas and Electric Company (PG&E) files this advice letter to revise the Disadvantaged Communities Green Tariff (DAC-GT) subaccount and the Community Solar Green Tariff (CS-GT) subaccount in the Public Policy Charge Balancing Account (PPCBA), revise the two associated entries in the Energy Resource Recovery Account (ERRA), and add a line item in the Portfolio Allocation Balancing Account (PABA) to harmonize the determination of net incremental costs supporting the DAC-GT and CS-GT program.

Purpose

The purpose of this advice letter is to update the language for line item 5.A.c of the DAC-GT subaccount and line item 5.B.c of the CS-GT subaccount in the PPCBA which describes the renewable resource costs and other generation-related program charges supporting the DAC-GT Program in excess of the otherwise applicable tariffs. Symmetrical changes will be made to the associated line items 5.ae and 5.ag in the ERRA and a new line item will be added to the PABA vintage subaccounts to transfer net PCIA revenues for customers served under the DAC-GT and CS-GT tariffs to the respective DAC-GT and CS-GT subaccounts in the PPCBA.

Background

On August 6, 2018, PG&E submitted Advice Letter 5351-E to establish a two-way balancing account, among other things, in compliance with the directives of D.18-06-027, Ordering Paragraph (OP) 15.¹ The Commission approved advice letter 5351-E on January 24, 2019, with an effective date of September 6, 2018.

¹ D.18-06-027 approved three new programs to assist customers in disadvantaged communities (DACs) in implementing and taking service from sustainable solar generation located in disadvantaged communities: (1) DAC Single-family Affordable Solar Homes (DAC-SASH), (2)

The DAC-GT program will be available to customers who live in DACs² and meet the income eligibility requirements for the California Alternate Rates for Energy (CARE) and Family Electric Rate Assistance (FERA) programs. The DAC-GT will provide a 20 percent discount to CARE or FERA-eligible residential customers located in DACs compared to their otherwise applicable tariff.³ The program is funded through greenhouse gas (GHG) allowance proceeds and if such funds are exhausted, the programs will then be funded through public purpose program funds.

Line item 5.A.c of the DAC-GT subaccount and line item 5.B.c of the CS-GT subaccount in the PCCBA described the incremental costs for the renewable resources and any other generation-related costs supporting the program as:

5.A.C

A debit entry to reflect the net renewable resource costs and other generation-related program charges used to support the DAC-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium excluding E-GT administration and market (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered to participating customers for the month. (A corresponding credit entry is recorded in the ERRA). Currently, all existing E-GT resources supporting the program qualify for DAC-GT. Once capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.

5.B.c

A debit entry to reflect the net renewable resource costs and other generation-related program charges used to support the DAC-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered to participating customers for the month. (A corresponding credit entry is recorded in the ERRA). Currently, all existing E-GT resources supporting the program qualify for DACGT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources,

DAC Green Tariff (DAC-GT), and (3) Community Solar Green Tariff (CS-GT). OP 15, required the Utilities to file a Tier 2 advice letter within 45 days to propose a two-way balancing account and necessary implementation details in accordance with the directives of D.18-06-027.

² Per D.18-06-027, a disadvantaged community is defined as a community that is identified, by using CalEnviroScreen 3.0, as among the top 25 percent of communities statewide. In addition, 22 census tracts in the highest 5 percent of CalEnviroScreen's Pollution Burden, but that do not have an overall CalEnviroScreen score because of unreliable socioeconomic or health data, are also designated as DACs. (p.16)

³ The DAC-GT enrollment has a program participation cap of 70 MW for PG&E. SCE's participation cap is 70MW, and SDG&E's participation cap is 18MW. (see D.18-06-027, p. 53).

dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.

The entries above modeled the DAC-GT and CS-GT program incremental costs on the Green Tariff Shared Renewable (GTSR) rate premium established for electric rate schedule E-Green Tariff (GT), less the administration and marketing (A&M) associated with that program. Southern California Edison (SCE) and San Diego Gas and Electric's (SDG&E) DAC-GT and CS-GT tariffs described the determination of incremental costs for the program more directly as the cost of the dedicated generation resource or costs associated with the dedicated resources where the resource costs, net of energy market revenues determined the net incremental generation costs associated with the programs.

Request

At the request of Energy Division, PG&E, SCE, and SDG&E harmonized the determination of incremental renewable generation and generation-related program costs used to support the DAC-GT and CS-GT tariffs. In consultation with SCE, SDG&E, and Energy Division, it was agreed that a more direct accounting of incremental or "net costs" for generation resource costs used to support the programs would be achieved by recording the cost of the resource, net of any charges and revenues the resource receives in the California Independent System Operator (CAISO) energy market directly to the DAC-GT and CS-GT subaccount. The net cost of the resource, also referred to as above [or below] market costs, applies both to DAC-GT dedicated resources and interim renewable resources used to support the tariff and to CS-GT dedicated resources used to support that CS-GT Program.⁴

With respect to other generation-related program costs, it was determined the difference in the vintaged PCIA for the DAC-GT or CS-GT customer and the PCIA included in the otherwise applicable tariff should also be captured as an incremental cost or revenue and be recorded to the DAC-GT and CS-GT subaccount. Lastly, incremental fees associated with the Western Renewable Energy Generation Information System (WREGIS) not included in the customers' otherwise applicable tariff should also be recorded to the account.⁵

Tariff Updates

Attached to this advice letter is the PPCBA, Electric Preliminary Statement HM, which includes revisions to the DAC-GT and CS-GT subaccounts discussed above, the ERRA, Preliminary Statement CP, and the PAPA, Preliminary Statement HS.⁶

⁴ See SDG&E's Advice Letter 3253-E-B updating the DAC-GT and CS-GT Tariffs which can be found here: <http://regarchive.sdge.com/tm2/pdf/3253-E-B.pdf>

⁵ Incremental WREGIS fees are expected to be small and will be recorded to the subaccounts on an annual basis, rather than monthly.

⁶ Attachment A

Specifically, the changes reflected in the DAC-GT subaccount are on line items 5.A.c and 5.A.e which now reads as follows:

5.A.c

A debit entry to reflect the net renewable resource costs for DAC-GT dedicated generation resources or interim pool generation resources up to the subscription level of the program as well as charges associated with the vintaged Power Charge Indifference Adjustment (PCIA) and Western Renewable Energy Generation Information System (WREGIS) charges used to support the DAC-GT Program in excess of the otherwise applicable tariff. Net costs for the generation resources are equal to the cost of the resource less charges and revenues the generation resources receive in the California Independent System Operator (CAISO) energy market.

5.A.e

A debit entry equal to the net costs of unsubscribed energy from DAC-GT dedicated resources where net cost are equal to the cost of the resource less charges and revenues the generation resources receive in the CAISO energy market.

The change reflected in the CS-GT subaccount is on line item 5.B.c which now reads as follows:

5.B.c

A debit entry to reflect the net renewable resource costs for CS-GT dedicated generation resources as well as charges associated with the vintaged Power Charge Indifference Adjustment (PCIA) and Western Renewable Energy Generation Information System (WREGIS) used to support the CS-GT Program in excess of the otherwise applicable tariff.

Changes reflected to the ERRA Preliminary Statement are on lines 5.ae and 5.af⁷ which now read follows:

5.ae

A credit entry to reflect the net renewable resource costs for interim pool generation resources transferred to the DAC-GT subaccount up to the subscription level of the program as well as charges associated with Western Renewable Energy Generation Information System (WREGIS) used to support the DAC-GT Program in excess of the otherwise applicable tariff.

⁷ Line item 5.af was inadvertently omitted in Advice Letter 5763-E filed January 31, 2020, which consolidated approved tariff revisions that had not yet been incorporated into the ERRA Preliminary Statement CP. In the current advice letter, Line item 5.af is being reinserted with updated tariff language.

5.af

A credit entry to reflect charges associated with Western Renewable Energy Generation Information System (WREGIS) used to support the DAC-GT Program in excess of the otherwise applicable tariff.

Changes reflected in the PABA Preliminary Statement include two new line item related to incremental PCIA revenues which are included as new line items 5.d and 5.e as shown below:

5.d

A debit or credit entry equal to the difference between the vintaged PCIA attributable to bundled customers served under the DAC-GT rate schedule and PCIA billed under the DAC-GT customer's otherwise applicable rate tariff.

5.e

A debit or credit entry equal to the difference between the vintaged PCIA attributable to bundled customers served under the CS-GT rate schedule and PCIA billed under the CS-GT customer's otherwise applicable rate tariff.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile or E-mail, no later than March 5, 2020, which is 20 days after the date of this filing. 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 this Tier 2 advice letter be effective 30 days after filing, on March 15, 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 A.14-07-002. 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 filings can also be accessed electronically at: <http://www.pge.com/tariffs/>.

/S/

Erik Jacobson
Director, Regulatory Relations

Attachment

Attachment A – Tariffs
Attachment B – Redline Tariffs

cc: Service List R.14-07-002



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 U39E)

Utility type:

☒ ELC ☐ GAS ☐ WATER
☐ PLC ☐ HEAT

Contact Person: Kimberly Loo

Phone #: (415)973-4587

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: KELM@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) #: 5763-E

Tier Designation: 2

Subject of AL: Revisions to the Disadvantaged Communities Green Tariff Programs' Subaccounts in the Public Policy Charge Balancing Account

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 #:

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: 3/15/20

No. of tariff sheets: 11

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:

Clear Form

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
46176-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 9	46122-E
46177-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 10	46123-E
46178-E	ELECTRIC PRELIMINARY STATEMENT PART HM PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA) Sheet 2	46124-E
46179-E	ELECTRIC PRELIMINARY STATEMENT PART HM PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA) Sheet 3	46125-E
46180-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 2	45689-E
46181-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 3	45744-E
46182-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 4	46127-E
46183-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 5	46128-E
46184-E	ELECTRIC TABLE OF CONTENTS Sheet 1	46129-E
46185-E	ELECTRIC TABLE OF CONTENTS Sheet 13	46130-E
46186-E	ELECTRIC TABLE OF CONTENTS Sheet 17	46131-E



ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 9

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

- ac) A debit or credit entry equal to expenses associated with the GTSR Program's Enhanced Community Solar (ECR) option resources that is unsubscribed.
- ad) 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 the transfer of costs between ERRA and the Public Policy Charge Balancing Account (PPCBA) Disadvantaged Communities Green Tariff (DAC-GT) subaccount and Community Solar Green Tariff (CS-GT) subaccount to support customers taking service under the electric rate Schedule Disadvantaged Communities Green Tariff (E-DAC-GT) and electric rate Schedule Community Solar Green Tariff (E-CS-GT) as prescribed D.18-06-027:

- ae) A credit entry to reflect the net renewable resource costs for interim pool generation resources transferred to the DAC-GT subaccount up to the subscription level of the program as well as charges associated with Western Renewable Energy Generation Information System (WREGIS) used to support the DAC-GT Program in excess of the otherwise applicable tariff.

(T)
|
(T)



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

Sheet 10

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

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

- af) A credit entry to reflect charges associated with Western Renewable Energy Generation Information System (WREGIS) used to support the DAC-GT Program in excess of the otherwise applicable tariff. (T)
| (T)
- ag) 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.
- ah) 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
- ai) 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;

6. PCIA FINANCING SUBACCOUNT

The purpose of the PCIA Financing Subaccount is to track the amount financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month:

- a) A credit/debit 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 debit/credit entry is reflected in Accounting Procedure 5ac above.
- b) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC.
- c) A monthly entry equal to interest on the average balance in the subaccount 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 HM
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)

Sheet 2

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

A. DAC-GT Subaccount (Cont'd):

- c. A debit entry to reflect the net renewable resource costs for DAC-GT dedicated generation resources or interim pool generation resources transferred from ERRRA up to the subscription level of the program as well as charges associated with the vintage Power Charge Indifference Adjustment (PCIA) and Western Renewable Energy Generation Information System (WREGIS) charges used to support the DAC-GT Program in excess of the otherwise applicable tariff. Net costs for the generation resources are equal to the cost of the resource less charges and revenues the generation resources receive in the California Independent System Operator (CAISO) energy market. (T)
- d. A debit entry equal to the revenue shortfall associated with 20 percent discount given to participating customers. (T)
- e. A debit entry equal to the net costs of unsubscribed energy from DAC-GT dedicated resources where net cost are equal to the cost of the resource less charges and revenues the generation resources receive in the CAISO energy market. (T)
- f. A credit entry equal to net revenue from sales of unsubscribed energy from DAC-GT dedicated resources. (T)
- g. A debit entry equal to the administrative expense associated with implementation and operation which may include labor and overhead, material and contract costs associated with but not limited to include I.T.-related system modifications (website and billing enhancements, on-line program enrollment capabilities including PG&E.COM modifications); Customer Communications Center training and job aids; Program Management, and Enrollment process.
- h. A debit entry equal to the marketing expense that may include labor and labor overhead, material, and contract costs.
- i. 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.

B. CS-GT Subaccount

- a. An annual credit entry equal to GHG revenue authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).
- b. A credit entry equal to public policy revenues associated with this program.

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART HM
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)

Sheet 3

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

B. CS-GT Subaccount (Cont'd):

- c. A debit entry to reflect the net renewable resource costs for CS-GT dedicated generation resources as well as charges associated with the vintaged Power Charge Indifference Adjustment (PCIA) and Western Renewable Energy Generation Information System (WREGIS) used to support the CS-GT Program in excess of the otherwise applicable tariff. (T)
- d. A debit entry equal to the Marketing expense that may include labor and labor overhead, material, and contract costs.
- e. 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. (T)

C. DAC-SASH Subaccount

- a. An annual credit entry equal to GHG revenue authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry to record the remittance to Program Administrator to cover costs associated with the program.
- d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- e. A entry equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

(Continued)



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.
- d. A debit or credit entry equal to the difference between the vintaged PCIA attributable to bundled customers served under the DAC-GT rate schedule and PCIA billed under the DAC-GT customer's otherwise applicable rate tariff. (N)
|
(N)
- e. A debit or credit entry equal to the difference between the vintaged PCIA attributable to bundled customers served under the CS-GT rate schedule and PCIA billed under the CS-GT customer's otherwise applicable rate tariff. (N)
|
(N)

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

- f. A credit entry equal to revenues received for Actual Sold RPS transactions. (T)
- g. A credit entry equal to revenues received for Actual Sold RA transactions. (T)

Retained RPS and RA Value Entries:

- h. 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)
- i. 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. (T)
- j. 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)
(L)

(Continued)



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

Sheet 3

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

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

- k. 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:

- l. 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.
- m. A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve transferred from UGBA.
- n. 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.
- o. 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.
- p. 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.
- q. 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.
- r. 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:

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

(Continued)



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

Sheet 4

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Fuel Costs:

- | | |
|---|---------|
| | (L) |
| v. A debit entry equal to natural gas fuel and related transportation and miscellaneous expenses for PCIA eligible UOG resources and contracts. | (T)/(L) |
| | (L) |
| w. 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)/(L) |
| | (L) |
| x. 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)/(L) |
| | (L) |
| y. A debit entry equal to nuclear fuel and miscellaneous expenses for the Diablo Canyon Nuclear Power Plant. | (T)/(L) |
| | (L) |
| z. A debit entry for nuclear fuel carrying costs equal to the interest on the monthly nuclear fuel inventory at the beginning of the month and one-half the balance of the current month's activity, multiplied 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)/(L) |
| | (L) |

Contract Costs:

- | | |
|--|-----|
| aa. A debit entry to total costs associated with QF obligations that are not eligible for recovery as an ongoing CTC. | (T) |
| ab. A debit entry equal to bilateral contract obligations. | (T) |
| ac. A debit or credit entry equal to renewable contract obligations, and fees associated with participating in WREGIS. | (T) |
| ad. A debit entry equal to the capacity and energy costs for QF/non-CHP Program contracts. | (T) |
| ae. A debit or credit entry equal to the cost or revenue associated with combined heat and power systems authorized in D.09-12-042, D.10-12-055 and D.11-04-033, and defined in PG&E's tariffs E-CHP, E-CHPS, and E-CHPSA. | (T) |

GHG Costs:

- | | |
|--|-----|
| af. A debit entry equal to the greenhouse gas costs related to PG&E's generating facilities and physically settled compliance instruments associated with contracts. | (T) |
| | (L) |
| | |
| | |
| | (L) |

(Continued)



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

Sheet 5

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Miscellaneous Costs

ag. 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 prepayments, credit and collateral payments.

(L)
(T)/(L)
(L)

ah. A debit entry equal to any other power costs associated with procurement.

(T)/(L)

ai. A credit/debit entry to transfer/repay the undercollection due to the PCIA revenue shortfall from the applicable PABA subaccount to the PUBA. The PCIA revenue shortfall is equal to the difference between the uncapped vintaged PCIA rate by customer class minus the capped vintaged PCIA rate by customer class applicable to departing load customers, net of RF&U, multiplied by the departing load's usage by customer class for each vintage. The PCIA revenue shortfall is mapped to the PABA vintage subaccounts based on incremental revenue shortfall rates. Corresponding debit/credit entries will be recorded in the PCIA Undercollection Balancing Account (PUBA), Electric Preliminary Statement Part HZ, based on the cumulative revenue shortfall rates, by customer vintage.

(T)/(L)

(L)

aj. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC.

(T)

Interest:

ak. 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.

6. POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA) SUBACCOUNT

The purpose of the PCIA Subaccount is an interim subaccount that tracks the difference between the actual PCIA revenue based on currently effective PCIA rates and the imputed PCIA revenue based on the PCIA rates proposed in PG&E's currently pending ERRRA Forecast proceeding in the event the rates in that proceeding are approved after January 1st.

PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month, or as applicable, excluding an allowance for RF&U account expense, until the authorized PCIA rate is implemented:

- a) A debit entry equal to imputed PCIA revenue based on the PCIA rate as adopted by the Commission;
- b) A credit or debit entry equal to the recorded PCIA revenues; and
- c) A credit or debit entry to transfer the balance as authorized by the Commission.



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(Continued)

Advice 5763-E
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Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

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February 14, 2020
March 15, 2020



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Vice President, Regulatory Affairs

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Resolution



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Attachment B

Redline Tariffs



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

Sheet 9

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

- ac) A debit or credit entry equal to expenses associated with the GTSR Program's Enhanced Community Solar (ECR) option resources that is unsubscribed.
- ad) 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 the transfer of costs between ERRA and the Public Policy Charge Balancing Account (PPCBA) Disadvantaged Communities Green Tariff (DAC-GT) subaccount and Community Solar Green Tariff (CS-GT) subaccount to support customers taking service under the electric rate Schedule Disadvantaged Communities Green Tariff (E-DAC-GT) and electric rate Schedule Community Solar Green Tariff (E-CS-GT) as prescribed D.18-06-027:

- ae) A credit entry to reflect the net renewable resource costs for interim pool generation resources transferred to the DAC-GT subaccount up to the subscription level of the program as well as charges associated with Western Renewable Energy Generation Information System (WREGIS) and other generation-related program charges used to support the DAC-GT Program in excess of the otherwise applicable tariff, class average generation rate, which will be equal to the E-GT rate premium excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered to participating customers for the month. (A corresponding debit entry is recorded in the PPCBA). Currently, all existing E-GT resources supporting the program qualify for DAC-GT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.



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

Sheet 10

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

af) A credit entry to reflect charges associated with Western Renewable Energy Generation Information System (WREGIS) used to support the DAC-GT Program in excess of the otherwise applicable tariff.

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

ag) 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.

ah) ~~A~~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

ai) 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;

6. PCIA FINANCING SUBACCOUNT

The purpose of the PCIA Financing Subaccount is to track the amount financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month:

a) A credit/debit 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 debit/credit entry is reflected in Accounting Procedure 5ac above.

b) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC.

c) A monthly entry equal to interest on the average balance in the subaccount 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 HM
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)

Sheet 2

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

A. DAC-GT Subaccount (Cont'd):

- c. A debit entry to reflect the net renewable resource costs for DAC-GT dedicated generation resources or interim pool generation resources transferred from ERRA up to the subscription level of the program as well as charges associated with the vintaged Power Charge Indifference Adjustment (PCIA) and Western Renewable Energy Generation Information System (WREGIS) and other generation-related program charges used to support the DAC-GT Program in excess of the otherwise applicable tariff. ~~class average generation rate~~Net costs for the generation resources are equal to the cost of the resource less charges and revenues the generation resources receive in the California Independent System Operator (CAISO) energy market. which will be equal to the E-GT rate premium excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered to participating customers for the month. (A corresponding credit entry is recorded in the ERRA). Currently, all existing E-GT resources supporting the program qualify for DACGT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.
- d. A debit entry equal to the revenue shortfall associated with 20 percent discount given to participating customers.
- e. A debit entry equal to the net costs of unsubscribed energy from DAC-GT dedicated resources where net cost are equal to the cost of the resource less charges and revenues the generation resources receive in the CAISO energy market.
- f. A credit entry equal to net revenue from sales of unsubscribed energy from DAC-GT dedicated resources.
- c. A debit entry equal to the administrative expense associated with implementation and operation which may include labor and overhead, material and contract costs associated with but not limited to include I.T.-related system modifications (website and billing enhancements, on-line program enrollment capabilities including PG&E.COM modifications); Customer Communications Center training and job aids; Program Management, and Enrollment process.
- d. A debit entry equal to the marketing expense that may include labor and labor overhead, material, and contract costs.
- e. 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.

B. CS-GT Subaccount

- a. An annual credit entry equal to GHG revenue authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART HM
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)

Sheet 3

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

B. CS-GT Subaccount (Cont'd):

- c. A debit entry to reflect the net renewable resource costs for CS-GT dedicated generation resources as well as charges associated with the vintaged Power Charge Indifference Adjustment (PCIA) and Western Renewable Energy Generation Information System (WREGIS) and other generation-related program charges used to support the CS-GT Program in excess of the otherwise applicable tariff, class-average generation rate which will be equal to the E-GT rate premium with an adjustment for the CS-GT resource specific solar generation rate and solar value adjustments, excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered participating customers for the month. (A corresponding credit entry is recorded in the ERRA). Currently, all existing E-GT resources supporting the program qualify for DAGGT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.
- c. A debit entry equal to the Marketing expense that may include labor and labor overhead, material, and contract costs.
- 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.

C. DAC-SASH Subaccount

- a. An annual credit entry equal to GHG revenue authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry to record the remittance to Program Administrator to cover costs associated with the program.
- d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- e. A entry equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

(Continued)



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.

d. A debit or credit entry equal to the difference between the vintaged PCIA attributable to bundled customers served under the DAC-GT rate schedule and PCIA billed under the DAC-GT customer's otherwise applicable rate tariff.

e. A debit or credit entry equal to the difference between the vintaged PCIA attributable to bundled customers served under the CS-GT rate schedule and PCIA billed under the CS-GT customer's otherwise applicable rate tariff.

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

fd. A credit entry equal to revenues received for Actual Sold RPS transactions.

ge. A credit entry equal to revenues received for Actual Sold RA transactions.

Retained RPS and RA Value Entries:

hf. 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.

ig. 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.

jh. 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.

ki. A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA

(Continued)



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

Sheet 2

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, transferred from UGBA

(Continued)

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Robert S. Kenney
Vice President, Regulatory Affairs

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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:

- mk. A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve transferred from UGBA.
- nl. 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.
- om. 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.
- pn. 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.
- qe. 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.
- rp. 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:

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

Fuel Costs:

- vt. A debit entry equal to natural gas fuel and related transportation and miscellaneous expenses for PCIA eligible UOG resources and contracts.
- wh. A debit entry equal to distillate fuel and related transportation and miscellaneous expenses used at PG&E's fossil plants as a back-up.
- xv. 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.
- yw. A debit entry equal to nuclear fuel and miscellaneous expenses for the Diablo Canyon Nuclear Power Plant.

(Continued)

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

Sheet 4

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Fuel Cost (continued)

zx. A debit entry for nuclear fuel carrying costs equal to the interest on the monthly nuclear fuel inventory at the beginning of the month and one-half the balance of the current month's activity, multiplied 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.

Contract Costs:

aay. A debit entry to total costs associated with QF obligations that are not eligible for recovery as an ongoing CTC.

abz. A debit entry equal to bilateral contract obligations.

aca. A debit or credit entry equal to renewable contract obligations, and fees associated with participating in WREGIS.

adb. A debit entry equal to the capacity and energy costs for QF/non-CHP Program contracts.

ae. A debit or credit entry equal to the cost or revenue associated with combined heat and power systems authorized in D.09-12-042, D.10-12-055 and D.11-04-033, and defined in PG&E's tariffs E-CHP, E-CHPS, and E-CHPSA.

GHG Costs:

af. A debit entry equal to the greenhouse gas costs related to PG&E's generating facilities and physically settled compliance instruments associated with contracts.

Miscellaneous Costs

age. 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 prepayments, credit and collateral payments.

ahf. A debit entry equal to any other power costs associated with procurement.

aig. A credit/debit entry to transfer/repay the undercollection due to the PCIA revenue shortfall from the applicable PABA subaccount to the PUBA. The PCIA revenue shortfall is equal to the difference between the uncapped vintaged PCIA rate by customer class minus the capped vintaged PCIA rate by customer class applicable to departing load customers, net of RF&U, multiplied by the departing load's usage by customer class for each vintage. The PCIA revenue shortfall is mapped to the PABA vintage subaccounts based on incremental revenue shortfall rates. Corresponding debit/credit entries will be recorded in the PCIA Undercollection Balancing Account (PUBA), Electric Preliminary Statement Part HZ, based on the cumulative revenue shortfall rates, by customer vintage.

(Continued)



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

Sheet 5

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

ajh. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC.

Interest:

aki. 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.

6. POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA) SUBACCOUNT

The purpose of the PCIA Subaccount is an interim subaccount that tracks the difference between the actual PCIA revenue based on currently effective PCIA rates and the imputed PCIA revenue based on the PCIA rates proposed in PG&E's currently pending ERRA Forecast proceeding in the event the rates in that proceeding are approved after January 1st.

PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month, or as applicable, excluding an allowance for RF&U account expense, until the authorized PCIA rate is implemented:

- a) A debit entry equal to imputed PCIA revenue based on the PCIA rate as adopted by the Commission;
- b) A credit or debit entry equal to the recorded PCIA revenues; and
- c) A credit or debit entry to transfer the balance as authorized by the Commission.

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