

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298



Pacific Gas & Electric Company
ELC (Corp ID 39)
Status of Advice Letter 5852E
As of November 19, 2020

Subject: Establish Non-Vintaged Subaccount in the Portfolio Allocation Balancing Account pursuant to Decision 20-05-006

Division Assigned: Energy

Date Filed: 06-15-2020

Date to Calendar: 06-17-2020

Authorizing Documents: D2005006

Disposition:	Accepted
Effective Date:	06-15-2020

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Kimberly Loo

415-973-4587

PGETariffs@pge.com

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298



To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

- Advice Letter Number
- Name of Filer
- CPUC Corporate ID number of Filer
- Subject of Filing
- Date Filed
- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
- Effective Date of Filing
- Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to
edtariffunit@cpuc.ca.gov

June 15, 2020

Advice 5852-E

Pacific Gas and Electric Company (U 39 E)

Public Utilities Commission of the State of California

**Subject: Establish Non-Vintaged Subaccount in the Portfolio Allocation
Balancing Account pursuant to Decision 20-05-006**

Pacific Gas and Electric Company (PG&E) hereby submits its request to establish a new Non-vintaged subaccount in the Portfolio Allocation Balancing Account (PABA) pursuant to Decision (D.) 20-05-006, Ordering Paragraph (OP) 15, issued in the Order Instituting Rulemaking (R.) 18-07-017, Regarding Continued Implementation of the Public Utility Regulatory Policies Act and Related Matters.

Purpose

The purpose of this advice letter is to request the Commission to approve PG&E's proposal to establish a Non-vintaged subaccount in the PABA to record contract costs, net of charges and market revenues, for any Qualifying Facility (QF) that executes a new standard offer contract (New SOC) authorized pursuant to D.20-05-006 (the Decision).

Background

On May 15, 2020, the Commission issued D.20-05-006 in R.18-07-017, adopting a New SOC for QFs of 20 megawatts or less that seek to sell electricity and/or capacity to a Commission-jurisdictional investor-owned utility pursuant to the Public Utility Regulatory Policies Act of 1978 (PURPA).¹ In OP 15 of the Decision, the Commission ordered that cost allocation associated with the New SOC would be through the Power Charge Indifference Adjustment (PCIA) mechanism, adopted by the Commission in D.18-10-019 using a non-vintaged version of the PCIA mechanism.² OP 15 requires PG&E,

¹ In D.20-05-006, p. 8, footnote 11 and OP 15, the Commission clarified that the New SOC adopted in D.20-05-006 is separate from and in addition to the "Standard Contract for QFs 20 MW or Less" that was set forth as Exhibit 6 to Attachment A of D.10-12-035.

² D.18-10-019 was issued in the PCIA Rulemaking, R.17-06-026.

along with Southern California Edison Company (SCE) and San Diego Gas & Electric Company (SDG&E), to each submit conforming tariffs to the Commission in a Tier 1 advice letter within 30 days of the Decision.

As discussed in the Decision, establishing a Non-vintaged subaccount in PABA allows recovery of the net above market costs associated with the procurement from all customers regardless of when the customer departs, as all customers benefit from compliance with federal law regardless of their departure date.³ For PG&E, customers that would be obligated to pay for the net above market costs in the Non-vintaged subaccount would include bundled service customers and departing load customers, including Direct Access (DA) customers and Community Choice Aggregation (CCA) customers, regardless of the date of their departure.

PG&E would also note that on June 5, 2020, the Commission issued Resolution E-5037, which approved three QF contracts pursuant to D.10-12-035 with modified terms that were implicated by PG&E's status in Chapter 11 bankruptcy.⁴ One of the contracts was PCIA-eligible and PG&E requested that the Commission find that the PURPA purchase power agreement be recoverable on a non-vintaged basis, which was approved in OP 5 of Resolution E-5037.

Given the directives to recover the New SOC contracts on a non-vintage basis and recover the new D.10-12-035 Standard Contract for QFs 20 megawatts or less approved in Resolution E-5037 on a non-vintaged basis, PG&E's proposed modifications to the Electric Preliminary Statement Part HS for PABA will be to establish one Non-vintaged subaccount with separate cost line items for the two contract types, as described below.

Tariff Revisions

PG&E's proposed tariff modifications for Electric Preliminary Statement Part HS are summarized below. The PABA preliminary statement format consists of the following five sections: Purpose, Applicability, Revision Dates, Rates, and Accounting Entries. Modifications to the PABA Preliminary Statement are limited to Section 1, Purpose and Section 5, Accounting Entries. Attachment 1 to this advice letter includes the tariff modifications summarized below.

³ D.20-05-006, p. 64, quoting the Joint Parties Proposal at page 8. Joint Parties include PG&E, SCE, SDG&E, and certain QF Parties, including APT Solar Company; ACWA; CalWEA; the Clean Coalition; Division Solar, LLC; Poco Power, LLC; Solar Electric Solutions, LLC; and Utica Water and Power Authority.

⁴ D.10-12-035 approved the Qualifying Facility and Combined Heat and Power Program Settlement Agreement.

PABA – Electric Preliminary Statement HS

SHEET 1

- Section 1, Purpose: modified to include a description of the Non-vintaged subaccount addition.
- Section 5, Accounting Procedures: the introduction is modified to indicate the PABA has three types of subaccounts. A definition for the Non-vintaged subaccount is added.

SHEET 2

- Section 5, Accounting Procedures: the introduction to the detailed accounting entries adds the Non-vintaged subaccount to the list of subaccount entries that the detailed entries will apply, as applicable.

SHEET 4

- Section 5, Accounting Procedures: inserted line 5.x to record total costs associated with New SOC obligations authorized pursuant to D.20-05-006.

Protests

*****Due to the COVID-19 pandemic and the shelter at home orders, PG&E is currently unable to receive protests or comments to this advice letter via U.S. mail or fax. Please submit protests or comments to this advice letter to EDTariffUnit@cpuc.ca.gov and PGETariffs@pge.com*****

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than July 6, 2020 which is 21 days after the date of this submittal.⁵ 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.

⁵ Pursuant to Rule 1.5 of General Order 96-B, PG&E requests to extend the protest period by one additional day because 20 days following submission of this advice letter falls on Sunday, July 5, 2020.

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 1 advice letter submittal become effective upon date of submittal, which is June 15.

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.18-07-017. 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.18-07-017



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) #: 5852-E

Tier Designation: 1

Subject of AL: Establish Non-Vintaged Subaccount in the Portfolio Allocation Balancing Account pursuant to Decision 20-05-006

Keywords (choose from CPUC listing): Compliance, Portfolio, Balancing Account

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☒ One-Time ☐ Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.20-05-006

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: 6/15/20

No. of tariff sheets: 6

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: 5763-E

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.
46729-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 1	43461-E
46730-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 2	45900-E
46731-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 4	46127-E
46732-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 5	46128-E
46733-E	ELECTRIC TABLE OF CONTENTS Sheet 1	46693-E
46734-E	ELECTRIC TABLE OF CONTENTS Sheet 17	46345-E



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

Sheet 1

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

1. PURPOSE: The purpose of the PABA is to record the "above-market" costs of all generation resources that are eligible for recovery through Power Charge Indifference Adjustment (PCIA) rates.

The PABA is comprised of subaccounts for non-vintaged portfolio resources and each year's vintage portfolio resources, that records the costs, market revenues, and imputed revenues of all generation resources executed or approved by the Commission for cost recovery that year. Amounts will include costs related to contracts executed with third parties and utility-owned generation. (T)

2. APPLICABILITY: The PABA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. REVISION DATES: Disposition of the balance in the account shall be through the Annual Electric True-Up advice letter process, as authorized by the CPUC through the annual ERRA forecast proceeding.

4. RATES: PABA rates are included in the effective rates set forth in each rate schedule.

5. ACCOUNTING PROCEDURES: The PABA consists of three types of subaccounts: (T)

"Non-vintaged Subaccount" records and recovers the above market costs associated with New Qualifying Facility (QF) Standard Offer Contracts (SOC) approved pursuant to D.20-05-006 and any new or existing Standard Contract for QFs 20 MW or Less pursuant to D.10-12-035 (QF Settlement) that the Commission authorizes be recovered on a non-vintaged basis. (N)

"Legacy Utility Owned Generation Subaccount" records and recovers the above market costs associated with adopted revenue requirements related to PG&E-owned generation installed before 2002 ("Legacy UOG"), including capital and related non-fuel operating and maintenance expenses. Legacy UOG includes PG&E's hydroelectric and nuclear generation facilities.

"Vintage Subaccounts" record and recover the above market power costs associated with PG&E's authorized procurement plan by vintage. Power costs recorded in each vintage subaccount include, but are not limited to, fuel and greenhouse gas (GHG) costs, third party power purchase contracts, and utility owned generation revenue requirements. These costs are offset by CAISO generation revenues, forward sales revenues, and PCIA revenues from customers assigned to the vintage subaccount. Note that each year beginning with 2009 has its own vintage subaccount. Resources are assigned to a vintage portfolio based on the year the generation resource commitment is made (i.e., contract execution date or Commission approval of UOG construction) and customers are assigned to a vintage based on their departure date. Customers who depart before July 1 of a given year are assigned to the prior year's vintage.

(Continued)

Advice 5852-E
Decision D.20-05-006

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted	June 15, 2020
Effective	June 15, 2020
Resolution	



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 Non-vintaged. 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: (T)

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,

(Continued)

Advice	5852-E	Issued by	Submitted	June 15, 2020
Decision	D.20-05-006	Robert S. Kenney	Effective	June 15, 2020
		Vice President, Regulatory Affairs	Resolution	



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)

- x. 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:

- y. A debit entry equal to total costs associated with New QF SOC obligations authorized pursuant to D.20-05-006. (N)
- z. A debit entry to total costs associated with QF obligations that are not eligible for recovery as an ongoing CTC. (T)
- aa. A debit entry equal to bilateral contract obligations. (T)
- ab. A debit or credit entry equal to renewable contract obligations, and fees associated with participating in WREGIS. (T)
- ac. A debit entry equal to the capacity and energy costs for QF/non-CHP Program contracts. (T)
- ad. 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:

- ae. 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)

Miscellaneous Costs

- af. 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. (T)
- ag. A debit entry equal to any other power costs associated with procurement. (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.)

- ah. 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)
- ai. 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:

- aj. 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)

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 ERRR 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.



ELECTRIC TABLE OF CONTENTS

Sheet 1

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(Continued)

<i>Advice</i>	5852-E	<i>Issued by</i>	<i>Submitted</i>	June 15, 2020
<i>Decision</i>	D.20-05-006	Robert S. Kenney	<i>Effective</i>	June 15, 2020
		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	



ELECTRIC TABLE OF CONTENTS

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Part GC	California Energy Systems for the 21 st Century Balancing Account.....	40561-E
Part GD	Smart Grid Pilot Deployment Project Balancing Account.....	32540,32541, 32542-E
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Part IB	General Rate Case Memorandum Account – Electric (GRCMA-E).....	45750*,45751*-E

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Attachment 2
Redline Tariff Revisions



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

Sheet 1

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

1. PURPOSE: The purpose of the PABA is to record the “above-market” costs of all generation resources that are eligible for recovery through Power Charge Indifference Adjustment (PCIA) rates.

The PABA is comprised of subaccounts for non-vintaged portfolio resources and each year’s vintage portfolio resources that records the costs, market revenues, and imputed revenues of all generation resources executed or approved by the Commission for cost recovery that year. Amounts will include costs related to contracts executed with third parties and utility-owned generation.

2. APPLICABILITY: The PABA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. REVISION DATES: Disposition of the balance in the account shall be through the Annual Electric True-Up advice letter process, as authorized by the CPUC through the annual ERRa forecast proceeding.
4. RATES: PABA rates are included in the effective rates set forth in each rate schedule.
5. ACCOUNTING PROCEDURES: The PABA consists of two-three types of subaccounts:

“Non-vintaged Subaccount” records and recovers the above market costs associated with New Qualifying Facility (QF) Standard Offer Contracts (SOC) approved pursuant to D.20-05-006 and any new or existing Standard Contract for QFs 20 MW or Less pursuant to D.10-12-035 (QF Settlement) that the Commission authorizes be recovered on a non-vintaged basis.

“Legacy Utility Owned Generation Subaccount” records and recovers the above market costs associated with adopted revenue requirements related to PG&E-owned generation installed before 2002 (“Legacy UOG”), including capital and related non-fuel operating and maintenance expenses. Legacy UOG includes PG&E’s hydroelectric and nuclear generation facilities.

“Vintage Subaccounts” record and recover the above market power costs associated with PG&E’s authorized procurement plan by vintage. Power costs recorded in each vintage subaccount include, but are not limited to, fuel and greenhouse gas (GHG) costs, third party power purchase contracts, and utility owned generation revenue requirements. These costs are offset by CAISO generation revenues, forward sales revenues, and PCIA revenues from customers assigned to the vintage subaccount. Note that each year beginning with 2009 has its own vintage subaccount. Resources are assigned to a vintage portfolio based on the year the generation resource commitment is made (i.e., contract execution date or Commission approval of UOG construction) and customers are assigned to a vintage based on their departure date. Customers who depart before July 1 of a given year are assigned to the prior year’s vintage.

(Continued)

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



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 Non-vintaged, 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,

(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 Cost (continued)

- x. 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:

y. A debit entry equal to total costs associated with New QF SOC obligations authorized pursuant to D.20-05-006.

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

aa. A debit entry equal to bilateral contract obligations.

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

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

adae. 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:

aeae. 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

afae. 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.

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

ahag. 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

(Continued)



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

Sheet 4

HZ, based on the cumulative revenue shortfall rates, by customer vintage.

(Continued)

Advice 5751-E
Decision

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

January 31, 2020
January 31, 2020



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

Sheet 5

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

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

Interest:

ajai. 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.

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