

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE



June 2, 2021

Advice Letter 6143-E & PG&E AL 6143-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: Reliability Rulemaking Decision 21-03-056 - Implementation of Cost Tracking Accounts for Demand Side Programs Excluding Critical Peaking Pricing.

Dear Mr. Jacobson:

Advice Letter 6143-E & PG&E AL 6143-E-A is effective as of April 1, 2021.

Sincerely,

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

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

April 26, 2021

Advice 6143-E-A

(Pacific Gas and Electric Company U 39 E)

Public Utilities Commission of the State of California

Subject: Reliability Rulemaking Decision 21-03-056 – Supplemental Implementation of Cost Tracking Accounts for Demand Side Programs

Purpose

PG&E submits this supplemental advice letter to set up the appropriate demand side cost tracking accounts mandated by D. 21-03-056 (the “Decision”) in Rulemaking 20-11-003.¹ For PG&E, this involves the modification of several existing Electrical Preliminary Statements and the establishment of a new Electric Preliminary Statement.

The impacted program areas include Flex Alert, Critical Peak Pricing (CPP) and Demand Response (DR) programs, including the Emergency Load Reduction Pilot (ELRP). PG&E originally filed Advice Letter 6143-E on April 1, 2021, with consolidated changes for Flex Alert and DR programs, including the one in Ordering Paragraph (OP) 9 which specifies that a Tier 1 filing be made “within 5 days of the issuance of this decision.”² CPP was originally omitted from this advice letter; however, after additional review of OPs 4 and 6, PG&E determined that it could also submit changes to CPP along with changes to Flex Alert and DR programs. This supplemental advice letter replaces Advice Letter 6143-E in its entirety and covers consolidated changes for Flex Alert, CPP, and DR Programs.

¹ Order Instituting Rulemaking to Establish Policies, Processes, and Rules to Ensure Reliable Electric Service in California in the Event of an Extreme Weather Event in 2021.

² D. 21-03-056 was “issued” on March 26, 2021.

Background

Flex Alert

In accordance with OP 3 of the Decision,³ an update to the Electric Preliminary Statement GE (Statewide Marketing, Education and Outreach Balancing Account – Electric) is made. Specifically, the Electric Preliminary Statement GE will now consist of two-subaccounts: 1) the Statewide Marketing, Education, and Outreach Subaccount, and 2) the Flex Alert Subaccount. The Flex Alert Subaccount will now track PG&E's portion of the \$12M joint IOU authorized spending to promote the Flex Alert campaign. Any underspent funds will be returned to customers at the completion of the program through the Annual Electric True-up advice letter process.

Emergency Load Reduction Program

In accordance with OP 9,⁴ an update to the Electric Preliminary Statement EC (Demand Response Expenditures Balancing Account), is made to add a one-way balancing account to track the costs associated with the establishment and operation, including incentives, for the ELRP. The Decision specifically calls for an annual budget for PG&E to be capped at \$3.9M for administration and \$28.6M for incentives ("customer compensation"). Any underspent funds will be returned to customers at the completion of the program through the Annual Electric True-up advice letter process. Any overspend will be recorded into the memo account described in the following section.

Critical Peak Pricing (Peak Day Pricing)

In accordance with OPs 4 and 6, PG&E is directed to spend, and authorized to recover, up to \$2 million to implement the new event hours of 4:00 pm to 9:00 pm, including information technology, billing, and administrative costs and \$635,000 for the purpose of CPP customer education with a focus on improving the performance of the program. PG&E is updating Electric Preliminary Statement EC (Demand Response Expenditures Balancing Account) to add a one-way balancing account to track the costs associated with the implementation of the new event hours. PG&E is also updating Electric

³ Southern California Edison Company, Pacific Gas and Electric Company, and San Diego Gas & Electric Company shall fund the paid-media Flex Alert campaign with funds collected from all benefitting customers (i.e., bundled investor-owned utility, community choice aggregator, and Direct Access customers) using Public Purpose Program balancing accounts, with a cap of \$12 million annually, and up to 3% of that budget is authorized to cover administration costs.

⁴ PG&E, SCE, and SDG&E should be authorized to establish one-way balancing accounts to track costs that are specifically authorized to be incurred in this decision, including regarding the development, implementation, and operation of the ELRP, along with incentives paid under the program. The balancing accounts should be effective as of the date of this decision. These three electric IOUs should file Tier 1 Advice Letters within 5 days of the issuance of this decision establishing the new one-way balancing accounts. Amounts recorded in the balancing account that are specifically authorized to be incurred in this decision should be recoverable in the annual balancing account true-up ALs. These balancing accounts should have the following caps for ELRP, with the proviso that any excess costs above the IOUs' annual caps for administration may be tracked in their respective memorandum accounts also authorized in this decision...

Preliminary Statement CZ (Distribution Revenue Adjustment Mechanism) to add an accounting procedure to record the adopted revenue requirement for the implementation of the new event hours for recovery from customers through distribution rates. Any underspent funds will be returned to customers at the completion of the program through the Annual Electric True-up advice letter process. PG&E will record the actual costs incurred up to \$635,000 for the purpose of CPP customer education to its Energy Resource Recovery Account (ERRA) for recovery from customers in generation rates through the Annual Electric True-up advice letter process. No modification to ERRA's preliminary statement is necessary.

Memorandum Account

In accordance with OP 18,⁵ PG&E is establishing Electric Preliminary Statement IQ (Electric Reliability Memorandum Account [ERMA]) to track incremental costs associated with "working on proposals" in R. 20-11-003 along with incremental costs for "other activities authorized in this decision that are not specifically authorized for recovery." Such costs recorded in ERMA "may be included in a future application for recovery in rates."

Tariff Revisions

Both redline and clean versions of the impacted Electric Preliminary Statements are included herein.

Flex Alert

- Electric Preliminary Statement GE (Statewide Marketing, Education and Outreach Balancing Account – Electric)

Emergency Load Reduction Program

- Electric Preliminary Statement EC (Demand Response Expenditures Balancing Account)

Critical Peak Pricing Program

- Electric Preliminary Statement CZ (Distribution Revenue Adjustment Mechanism)

⁵ The January 12, 2021 motion of Pacific Gas and Electric Company (PG&E) is granted. PG&E is authorized to establish the requested memorandum account and to utilize that account to track incremental costs incurred to begin working on proposals in Rulemaking 20-11-003, as well as incremental costs for other activities authorized in this decision that are not specifically authorized for recovery. The effective date of the memorandum account hereby authorized shall be January 12, 2021, the filing date of the Motion. Amounts recorded in the memorandum account may be included in a future application for recovery in rates. PG&E shall submit a Tier 1 Advice Letter to the Commission's Energy Division to modify any tariff provisions necessary for the establishment of this memorandum account.

- Electric Preliminary Statement EC (Demand Response Expenditures Balancing Account)

Memorandum Account

- Electric Preliminary Statement IQ (Electric Reliability Memorandum Account [ERMA])

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile or E-mail, no later than **May 17, 2021**, which is 21⁶ 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

⁶ The 20-day protest period concludes on a weekend; therefore, PG&E is moving this date to the following business day.

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 filing become effective upon date of filing, which is **April 26, 2021**.

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.20-11-003**. 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

Attachments

cc: Service List R.20-11-003



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 (U 39 E)

Utility type:

- ELC GAS WATER
 PLC HEAT

Contact Person: Stuart Rubio

Phone #: (415) 973-4587

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: SHR8@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) #: 6143-E-A

Tier Designation: 1

Subject of AL: Reliability Rulemaking Decision 21-03-056 – Supplemental Implementation of Cost Tracking Accounts for Demand Side Programs

Keywords (choose from CPUC listing): Compliance

AL Type: Monthly Quarterly Annual One-Time Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D. 21-03-056

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: N/A

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: 4/26/21

No. of tariff sheets: 12

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

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

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

Tariff schedules affected: See Attachment 1

Service affected and changes proposed¹: N/A

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

¹Discuss in AL if more space is needed.

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

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

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

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

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
49672-E	ELECTRIC PRELIMINARY STATEMENT PART CZ DISTRIBUTION REVENUE ADJUSTMENT MECHANISM Sheet 4	48518-E
49673-E	ELECTRIC PRELIMINARY STATEMENT PART EC DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT Sheet 1	41718-E
49674-E	ELECTRIC PRELIMINARY STATEMENT PART EC DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT Sheet 2	41719-E
49675-E	ELECTRIC PRELIMINARY STATEMENT PART EC DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT Sheet 3	41720-E
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49677-E	ELECTRIC PRELIMINARY STATEMENT PART GE STATEWIDE MARKETING, EDUCATION AND OUTREACH EXPENDITURE BALANCING ACCOUNT Sheet 1	37728-E
49678-E	ELECTRIC PRELIMINARY STATEMENT PART GE STATEWIDE MARKETING, EDUCATION AND OUTREACH EXPENDITURE BALANCING ACCOUNT Sheet 2	
49679-E	ELECTRIC PRELIMINARY STATEMENT PART IQ ELECTRIC RELIABILITY MEMORANDUM ACCOUNT Sheet 1	
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49683-E	ELECTRIC TABLE OF CONTENTS Sheet 17	49186-E



ELECTRIC PRELIMINARY STATEMENT PART CZ
DISTRIBUTION REVENUE ADJUSTMENT MECHANISM

Sheet 4

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- aa. A debit entry equal to the billed revenue for Schedule LS-1 decorative street light conversion to LED lights.
- bb. A debit entry to record one-twelfth of the authorized annual revenue requirement, for the Transportation Electrification Balancing Account subaccounts associated with (1) the Charge Smart and Save Program, authorized in Decision (D.)16-12-065, (2) four Priority Review Projects and one evaluation expense subaccount, authorized in D.18-01-024, (3) the Direct Current Fast Charger (Fast Charge) Make-Ready Program, the Medium and Heavy-Duty Vehicle Charging (Fleet Ready) Program, and Program Evaluation expenditures approved in D.18-05-040, (4) the Empower Electric Vehicle Charger Incentive and Education Program, authorized in D.19-09-006, and (5) the EV Charge Parks and EV Charge Schools Pilot Programs, authorized in D.19-11-01
- cc. A debit entry to record PG&E's prorata portion of the authorized Essential Usage Study (EUS) related revenue requirements, exclusive of the Enhanced Web Tool portion and inclusive of RF&U, over the period from when the revenue requirements begins and the completion of the schedule of activities. A corresponding entry is included in the EUSEBA, which excludes an allowance for RF&U.
- dd. A debit entry to record PG&E's prorata portion of the authorized Enhanced Web Tool portion of the EUS related revenue requirements, inclusive of RF&U, over the period from when the revenue requirements begins and the completion of the schedule of activities. A corresponding entry is included in the EUSEBA, which excludes an allowance for RF&U.
- ee. A debit entry equal to one-twelfth (or amortization period approved) of the electric distribution portion of the interim rate relief as authorized by the CPUC in D.19-04-039, D.20-10-026, or future interim rate relief Decisions as authorized by the Commission.
- ff. A debit entry to record one-twelfth (or amortization period approved) of the adopted Critical Peak Pricing related revenue requirement for the implementation of the new event hours, inclusive of RF&U, over the period from when the adopted revenue requirement begins and the completion of the schedule of activities. A corresponding entry is included in DREBA, which excludes an allowance for RF&U.
- gg. 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.

(N)
|
|
|
(N)

(T)



ELECTRIC PRELIMINARY STATEMENT PART EC
DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT

Sheet 2

EC. Demand Response Expenditures Balancing Account (DREBA) (Cont'd.)

A. Operations Sub-Account

The following entries shall be made at the end of each month:

- 1) A debit entry equal to O&M, excluding incentives, and A&G expenses incurred to develop and implement, or incurred in reasonable anticipation of implementing, authorized demand response programs;
- 2) A credit entry equal to one-twelfth of the current year demand response program budget, excluding the event-based participation incentives portion of the authorized budget, as authorized by the CPUC;
- 3) A debit entry for capital-related revenue requirements associated with authorized demand response programs, equal to:
 - a. Depreciation expense on the average of the beginning and the end-of-month balance of plant installed for each program at one-twelfth of the annual depreciation rates approved by the CPUC for these plant accounts; plus
 - b. The return on investment on the average of the beginning and the end-of-month balance of plant installed for each program at one-twelfth of the annual rate of return on distribution investment last adopted for PG&E's Electric Department by the CPUC; less
 - c. The return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net of deferred taxes on income resulting from the normalization of federal tax depreciation, at one-twelfth the annual rate of return on distribution investment last adopted for PG&E Electric Department by the CPUC.
- 4) A debit entry equal to federal and state taxes based on income associated with Item 5.d. above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments.

For federal and state taxes, this will conform to normalization requirements as applicable. Interest cost will be at the percentage of net investment last adopted by the CPUC with respect to PG&E.
- 5) A debit entry equal to the monthly property taxes on the plant installed;
- 6) A credit entry equal to all enrollment fees, equipment fees, non-compliance or contractual non-performance penalties paid by customers participating in demand response programs;
- 7) A debit or credit entry equal to all costs and/or reimbursements, if applicable, associated with hiring and retaining the working group technical facilitator;
- 8) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
- 9) A debit entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(L)

(L)

(Continued)

Advice 6143-E-A
Decision D. 21-03-056

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

April 26, 2021



ELECTRIC PRELIMINARY STATEMENT PART EC
DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT

Sheet 3

EC. Demand Response Expenditures Balancing Account (DREBA) (Cont'd.)

B. Incentives Sub-Account

The following entries will be made to this sub-account at the end of each month:

- 1) A credit entry equal to one-twelfth of the current year demand response program budget associated with event based incentives, as authorized by the CPUC;
- 2) A debit entry equal to incentives paid to customers;
- 3) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
- 4) A debit entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth the interest rate on three-month commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successors.

(L)

(L)

C. Demand Response Auction Mechanism Sub-Account

The following entries will be made to this sub-account at the end of each month:

- 1) A debit entry equal to costs associated with the Demand Response Auction Mechanism;
- 2) A credit entry equal to the authorized Demand Response Auction Mechanism budget, including the incentives portion, as authorized by the CPUC;
- 3) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
- 4) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth the interest rate on three-month commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successors.

D. Emergency Load Reduction Program (ELRP) Subaccount

The following entries, net of Revenue Fees and Uncollectibles (RF&U), will be made to this sub-account at the end of each month:

- 1) A debit entry equal to the administration and implementation costs associated with the Emergency Load Reduction Program as adopted in D.21-03-056;
- 2) A debit entry equal to the incentives associated with the Emergency Load Reduction Program as adopted in D.21-03-056;
- 3) A credit entry equal to the authorized Emergency Load Reduction Program budget, including the incentives portion, as authorized by the CPUC;
- 4) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
- 5) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth the interest rate on three-month commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successors.

(N)

(N)



ELECTRIC PRELIMINARY STATEMENT PART EC
DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT

Sheet 4

EC. Demand Response Expenditures Balancing Account (DREBA) (Cont'd.)-

E. Critical Peak Pricing (CPP) Sub-account

(N)

The following entries, net of RF&U, will be made to this sub-account at the end of each month or as applicable:

- 1) A debit entry equal to the actual expenses associated with implementing the requirements of the new event hours for CPP per D.21-03.056;
- 2) A debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with the implementation of the new event hours for CPP as described in D.21-03-056. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment;
- 3) A credit entry equal to the adopted CPP budget for the implementation of the new event hours, as authorized by the CPUC;
- 4) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 5) A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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.

(N)

(Continued)

Advice 6143-E-A
Decision D. 21-03-056

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted _____
Effective _____
Resolution _____
April 26, 2021



ELECTRIC PRELIMINARY STATEMENT PART GE Sheet 1
STATEWIDE MARKETING, EDUCATION AND OUTREACH EXPENDITURE BALANCING ACCOUNT

GE. STATEWIDE MARKETING, EDUCATION AND OUTREACH BALANCING ACCOUNT – ELECTRIC (SWMEOBA-E)

- 1. PURPOSE: The purpose of the electric Statewide Marketing, Education and Outreach Balancing Account (SWMEOBA-E) is to track the difference between the actual recorded statewide ME&O expenses, either administered by PG&E or other entities (e.g., a third party implementer), as authorized by the CPUC. Tracking of local marketing expenses for demand-side management activities (Energy Efficiency, Demand Response, Distributed Generation, Energy Savings Assistance Program, etc.) will remain in the appropriate electric expenditure balancing accounts. The purpose of the SWMEOBA-E is also to track the difference between the actual recorded Flex Alert expenses and the adopted Flex Alert budget. (N)
(N)
- 2. APPLICABILITY: The SWMEOBA-E balance shall apply to all electric customer classes, except those specifically excluded by the CPUC.
- 3. RATES: The SWMEOBA-E does not have a rate component.
- 4. REVISION DATE: The disposition of the balance in this account shall be as authorized by the CPUC.
- 5. ACCOUNTING PROCEDURE: The SWEMOBA-E consists of the following subaccounts: (N)

The Statewide Marketing, Education, and Outreach (Statewide ME&O) Subaccount: The SWMEO Subaccount is a one-way balancing account that tracks the annual adopted SWMEO budget compared to the actual expenses incurred for the program. (N)
|
(N)

The Flex Alert Subaccount: The Flex Alert Subaccount is a one-way balancing account that tracks the annual adopted Flex Alert budget compared to the actual expenses incurred for the program. (N)
(N)

A. Statewide Marketing, Education, and Outreach Subaccount (N)

The following entries will be made at the end of each month, or as applicable:

- a. A debit entry equal to the electric portion of the authorized statewide ME&O program expenses.
- b. A credit entry equal to one-twelfth of the electric portion of the authorized annual statewide ME&O funding.
- c. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this account.
- 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. An entry equal to interest on the average balance at the beginning of the month and the balance after the above entries are made, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H. 15, or its successor. (N)

B. Flex Alert Subaccount (N)

The following entries will be made at the end of each month, or as applicable: (N)



ELECTRIC PRELIMINARY STATEMENT PART GE Sheet 2
STATEWIDE MARKETING, EDUCATION AND OUTREACH EXPENDITURE BALANCING ACCOUNT

GE. STATEWIDE MARKETING, EDUCATION AND OUTREACH BALANCING ACCOUNT – ELECTRIC (SWMEOBA-E) (Cont'd.)

- a. A debit entry equal to the authorized Flex Alert program expenses. (N)
- b. A credit entry equal to one-twelfth of the authorized annual Flex Alert funding.
- c. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this account.
- 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. An entry equal to interest on the average balance at the beginning of the month and the balance after the above entries are made, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H. 15, or its successor. (N)

(Continued)

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Decision D. 21-03-056

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted April 26, 2021
Effective _____
Resolution _____



ELECTRIC PRELIMINARY STATEMENT PART IQ
ELECTRIC RELIABILITY MEMORANDUM ACCOUNT

Sheet 1

(N)
(N)

IQ. Electric Reliability Memorandum Account (ERMA)

(N)

1. **PURPOSE:** The purpose of the Electric Reliability Memorandum Account (ERMA) is to track incremental costs associated with implementing the requirements of Rulemaking (R.) 20-11-003 and Decision (D.) 21-03-056.

(N)

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

3. **REVISION DATE:** Disposition of the balances may be included in a future application for recovery in rates, subject to the Commission's review and approval of reasonableness. Upon approval by the CPUC, PG&E will transfer the costs to the appropriate accounts for recovery.

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

5. **ACCOUNTING PROCEDURE:**

The following entries will be made at the end of each month or as applicable:

a. A debit entry equal to the actual incremental expenses associated with implementing the requirements of R.20-11-003 and D.21-03-056,

b. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and

c. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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.

(N)

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April 26, 2021



ELECTRIC TABLE OF CONTENTS

Sheet 1

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Resolution _____



ELECTRIC TABLE OF CONTENTS

Sheet 15

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
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Attachment 2

Tariff Revisions



ELECTRIC PRELIMINARY STATEMENT PART CZ
DISTRIBUTION REVENUE ADJUSTMENT MECHANISM

Sheet 4

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- aa. A debit entry equal to the billed revenue for Schedule LS-1 decorative street light conversion to LED lights.
- bb. A debit entry to record one-twelfth of the authorized annual revenue requirement, for the Transportation Electrification Balancing Account subaccounts associated with (1) the Charge Smart and Save Program, authorized in Decision (D.)16-12-065, (2) four Priority Review Projects and one evaluation expense subaccount, authorized in D.18-01-024, (3) the Direct Current Fast Charger (Fast Charge) Make-Ready Program, the Medium and Heavy-Duty Vehicle Charging (Fleet Ready) Program, and Program Evaluation expenditures approved in D.18-05-040, (4) the Empower Electric Vehicle Charger Incentive and Education Program, authorized in D.19-09-006, and (5) the EV Charge Parks and EV Charge Schools Pilot Programs, authorized in D.19-11-01
- cc. A debit entry to record PG&E's prorata portion of the authorized Essential Usage Study (EUS) related revenue requirements, exclusive of the Enhanced Web Tool portion and inclusive of RF&U, over the period from when the revenue requirements begins and the completion of the schedule of activities. A corresponding entry is included in the EUSEBA, which excludes an allowance for RF&U.
- dd. A debit entry to record PG&E's prorata portion of the authorized Enhanced Web Tool portion of the EUS related revenue requirements, inclusive of RF&U, over the period from when the revenue requirements begins and the completion of the schedule of activities. A corresponding entry is included in the EUSEBA, which excludes an allowance for RF&U.
- ee. A debit entry equal to one-twelfth (or amortization period approved) of the electric distribution portion of the interim rate relief as authorized by the CPUC in D.19-04-039, D.20-10-026, or future interim rate relief Decisions as authorized by the Commission.
- ff. A debit entry to record one-twelfth (or amortization period approved) of the adopted Critical Peak Pricing related revenue requirement for the implementation of the new event hours, inclusive of RF&U, over the period from when the adopted revenue requirement begins and the completion of the schedule of activities. A corresponding entry is included in DREBA, which excludes an allowance for RF&U.
- gg. 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.

(N)
↓
↓
(N)

(T)



ELECTRIC PRELIMINARY STATEMENT PART EC
DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT

Sheet 1

EC. Demand Response Expenditures Balancing Account (DREBA)

1. PURPOSE: The purpose of the Demand Response Expenditure Balancing Account (DREBA) is to track the authorized demand response program budget compared to costs incurred by PG&E to implement and administer PG&E's authorized demand response programs. Actual costs to operate the programs include Operating and Maintenance (O&M), including customer incentives, and Administrative and General (A&G) expenses and capital-related revenue requirements incurred to develop and implement, or in reasonable anticipation of implementing authorized demand response programs. The purpose of the DREBA is also to track the adopted Critical Peak Pricing (CPP) budget compared to costs incurred for the program to implement the new event hours of 4:00 pm to 9:00 pm as adopted in Decision (D.) 21-03-056.

(T)
|
(T)

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

3. REVISION DATE: The revision dates applicable to the DREBA shall be determined as necessary in the Annual Electric True-Up (AET) process or other filing as authorized by the Commission.

4. RATES: The DREBA does not have a rate component.

5. ACCOUNTING PROCEDURE: The DREBA consists of ~~three~~ the following sub-accounts:

(T)

The "Operations Sub-account" is a one-way balancing account that tracks the annual authorized program budget, excluding event based participation incentives, compared to costs incurred to operate, maintain, and administer demand response programs, as well as ongoing capital-related revenue requirements, if applicable. Disposition of any remaining balance in this sub-account, once all authorized budget cycle program costs have been recorded, will be determined in the AET or other proceeding authorized by the Commission.

The "Operations Sub-account" will also track costs associated with the hiring of a working group technical facilitator, in consultation with the Commission's Energy Division and in accordance with authorized sharing allocations amongst the investor-owned utilities. PG&E may seek recovery of the facilitator costs via an advice letter pursuant to D.17-10-017, Ordering Paragraph 13.

The "Incentives Sub-account" is a two-way balancing account that records PG&E's authorized ~~event based~~ event-based participation incentives budget compared to costs incurred for payment of incentives to participating customers, or their aggregators. Disposition of the balance in this sub-account is annually through the AET process or other filing as authorized.

(T)

The "Demand Response Auction Mechanism Sub-account" is a two-way balancing account that records PG&E's authorized budget compared to costs incurred, including administrative expenses and incentives, associated with these pilots and program. Disposition of the balance in this sub-account is through the AET process at the end of the pilot program.

The "Emergency Load Reduction Program Sub-account" is a one-way balancing account that records PG&E's authorized budget compared to costs incurred, including administrative expenses, incentives, and other costs associated with implementing the program as adopted in D. 21-03-056. Disposition of any remaining balance in this sub-account once all program costs have been recorded will be through the AET process.

(N)
- - -
(N)

The "Critical Peak Pricing Sub-account" is a one-way balancing account that records PG&E's authorized budget of \$2 million compared to costs, both expense and capital related costs, incurred for the program to implement the new event hours of 4:00 pm to 9:00 pm as adopted in D.21-03-056. Disposition of any remaining balance in this sub-account once all program costs have been recorded will be through the AET advice process.

(N)
- - -
(N)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART EC
DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT

Sheet 4

EC. Demand Response Expenditures Balancing Account (DREBA) (Cont'd.)-

E. Critical Peak Pricing (CPP) Sub-account

(N)

The following entries, net of RF&U, will be made to this sub-account at the end of each month or as applicable:

- 1) A debit entry equal to the actual expenses associated with implementing the requirements of the new event hours for CPP per D.21-03.056;
- 2) A debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with the implementation of the new event hours for CPP as described in D.21-03-056. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment;
- 3) A credit entry equal to the adopted CPP budget for the implementation of the new event hours, as authorized by the CPUC;
- 4) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 5) A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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.

(N)

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ELECTRIC PRELIMINARY STATEMENT PART GE Sheet 1
STATEWIDE MARKETING, EDUCATION AND OUTREACH EXPENDITURE BALANCING ACCOUNT

GE. STATEWIDE MARKETING, EDUCATION AND OUTREACH BALANCING ACCOUNT – ELECTRIC (SWMEOBA-E)

- 1. PURPOSE: The purpose of the electric Statewide Marketing, Education and Outreach Balancing Account (SWMEOBA-E) is to track the difference between the actual recorded *statewide* ME&O expenses, either administered by PG&E or other entities (e.g., a third party implementer), as authorized by the CPUC. Tracking of *local* marketing expenses for demand-side management activities (Energy Efficiency, Demand Response, Distributed Generation, Energy Savings Assistance Program, etc.) will remain in the appropriate electric expenditure balancing accounts. The purpose of the SWMEOBA-E is also to track the difference between the actual recorded Flex Alert expenses and the adopted Flex Alert budget. (N)
(N)
- 2. APPLICABILITY: The SWMEOBA-E balance shall apply to all electric customer classes, except those specifically excluded by the CPUC.
- 3. RATES: The SWMEOBA-E does not have a rate component.
- 4. REVISION DATE: The disposition of the balance in this account shall be as authorized by the CPUC.
- 5. ACCOUNTING PROCEDURE: The SWEMOBA-E consists of the following subaccounts: (N)
The Statewide Marketing, Education, and Outreach (Statewide ME&O) Subaccount: The SWMEO Subaccount is a one-way balancing account that tracks the annual adopted SWMEO budget compared to the actual expenses incurred for the program. (N)
↓
(N)
The Flex Alert Subaccount: The Flex Alert Subaccount is a one-way balancing account that tracks the annual adopted Flex Alert budget compared to the actual expenses incurred for the program. (N)
(N)
A. Statewide Marketing, Education, and Outreach Subaccount (N)

The following entries will be made at the end of each month, or as applicable:

- a. A debit entry equal to the electric portion of the authorized statewide ME&O program expenses.
- b. A credit entry equal to one-twelfth of the electric portion of the authorized annual statewide ME&O funding.
- c. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this account.
- 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. An entry equal to interest on the average balance at the beginning of the month and the balance after the above entries are made, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H. 15, or its successor.

B. Flex Alert Subaccount (N)

The following entries will be made at the end of each month, or as applicable: (N)



ELECTRIC PRELIMINARY STATEMENT PART GE Sheet 1
STATEWIDE MARKETING, EDUCATION AND OUTREACH EXPENDITURE BALANCING ACCOUNT

GE. STATEWIDE MARKETING, EDUCATION AND OUTREACH BALANCING ACCOUNT – ELECTRIC
(SWMEOBA-E) (Cont'd.)

- a. A debit entry equal to the authorized Flex Alert program expenses. (N)
- b. A credit entry equal to one-twelfth of the authorized annual Flex Alert funding. |
- c. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this account. |
- 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. An entry equal to interest on the average balance at the beginning of the month and the balance after the above entries are made, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H. 15, or its successor. | (N)



ELECTRIC PRELIMINARY STATEMENT PART IQ
ELECTRIC RELIABILITY MEMORANDUM ACCOUNT

Sheet 1

(N)
(N)

IQ. Electric Reliability Memorandum Account (ERMA)

(N)

1. **PURPOSE:** The purpose of the Electric Reliability Memorandum Account (ERMA) is to track incremental costs associated with implementing the requirements of Rulemaking (R.) 20-11-003 and Decision (D.) 21-03-056.

(N)

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

3. **REVISION DATE:** Disposition of the balances may be included in a future application for recovery in rates, subject to the Commission's review and approval of reasonableness. Upon approval by the CPUC, PG&E will transfer the costs to the appropriate accounts for recovery.

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

5. ACCOUNTING PROCEDURE:

The following entries will be made at the end of each month or as applicable:

a. A debit entry equal to the actual incremental expenses associated with implementing the requirements of R.20-11-003 and D.21-03-056,

b. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and

c. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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.

(N)

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

AT&T
Albion Power Company

Alta Power Group, LLC
Anderson & Poole

Atlas ReFuel
BART

Barkovich & Yap, Inc.
California Cotton Ginners & Growers Assn
California Energy Commission

California Hub for Energy Efficiency
Financing

California Alternative Energy and
Advanced Transportation Financing
Authority
California Public Utilities Commission
Calpine

Cameron-Daniel, P.C.
Casner, Steve
Cenergy Power
Center for Biological Diversity

Chevron Pipeline and Power
City of Palo Alto

City of San Jose
Clean Power Research
Coast Economic Consulting
Commercial Energy
Crossborder Energy
Crown Road Energy, LLC
Davis Wright Tremaine LLP
Day Carter Murphy

Dept of General Services
Don Pickett & Associates, Inc.
Douglass & Liddell

East Bay Community Energy Ellison
Schneider & Harris LLP Energy
Management Service
Engineers and Scientists of California

GenOn Energy, Inc.
Goodin, MacBride, Squeri, Schlotz &
Ritchie

Green Power Institute
Hanna & Morton
ICF

IGS Energy
International Power Technology
Intestate Gas Services, Inc.
Kelly Group
Ken Bohn Consulting
Keyes & Fox LLP
Leviton Manufacturing Co., Inc.

Los Angeles County Integrated
Waste Management Task Force
MRW & Associates
Manatt Phelps Phillips
Marin Energy Authority
McKenzie & Associates

Modesto Irrigation District
NLine Energy, Inc.
NRG Solar

Office of Ratepayer Advocates
OnGrid Solar
Pacific Gas and Electric Company
Peninsula Clean Energy

Pioneer Community Energy

Redwood Coast Energy Authority
Regulatory & Cogeneration Service, Inc.
SCD Energy Solutions
San Diego Gas & Electric Company

SPURR
San Francisco Water Power and Sewer
Sempra Utilities

Sierra Telephone Company, Inc.
Southern California Edison Company
Southern California Gas Company
Spark Energy
Sun Light & Power
Sunshine Design
Tecogen, Inc.
TerraVerde Renewable Partners
Tiger Natural Gas, Inc.

TransCanada
Utility Cost Management
Utility Power Solutions
Water and Energy Consulting Wellhead
Electric Company
Western Manufactured Housing
Communities Association (WMA)
Yep Energy