



**GAS PRELIMINARY STATEMENT PART AG  
CORE FIRM STORAGE ACCOUNT**

Sheet 1

**AG. CORE FIRM STORAGE ACCOUNT (CFSA)**

- 1. **PURPOSE:** The purpose of the CFSA is to record the costs and revenues associated with firm storage capacity allocated to core customers as adopted in Decision (D.) 03-12-061. The balance in this account will be incorporated into core procurement rates.

Descriptions of the terms and definitions used in this section are found in Preliminary Statement, Part C or in Rule 1.

- 2. **APPLICABILITY:** The CFSA applies to all core procurement rate schedules and contracts subject to the jurisdiction of the CPUC, except for those schedules and contracts specifically excluded by the CPUC.
- 3. **REVISION DATE:** The revision date applicable to the CFSA rate shall coincide with the revision date of the monthly core procurement rate or at other times, as ordered by the CPUC.
- 4. **FORECAST PERIOD:** The forecast test period will be as specified in the current Cost Allocation Proceeding.
- 5. **CFSA RATES:** CFSA rates are included in the effective rates set forth in each gas procurement rate schedule (see Preliminary Statement, Part B), as applicable.
- 6. **ACCOUNTING PROCEDURE:** PG&E shall make the following entries to the CFSA at the end of each month or when applicable:
  - a. a debit entry equal to one-twelfth of the total core firm storage base revenue requirement, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;
  - b. a debit entry equal to the core portion of the recorded carrying cost on PG&E working gas in storage;
  - c. a debit entry equal to the Independent Storage Providers costs allocated to core procurement customers, excluding an allowance for RF&U;
  - d. a credit entry equal to the core firm storage revenue from core procurement customers for the month, excluding the allowance for RF&U;
  - e. a credit entry equal to the core firm storage revenue from CTAs pursuant to Schedule G-CFS, excluding the allowance for RF&U;
  - f. a credit entry equal to the revenue received from the sale of released core storage capacity
  - g. a credit entry equal to the revenues received from the storage component of the Net CTA-Rejected Capacity Costs billed to CTAs pursuant to Schedule G-CT, excluding the allowance for RF&U; and
  - h. an entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance after entries 6.a. through 6.g., above, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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